

LIU·JO	MOG-WB	Rev.	0.2
		date	06/03/2024

MOG-WB

WHISTLEBLOWING SYSTEM

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1. INTRODUCTION

Italian Decree 24/2023 has profoundly reorganized the discipline concerning the management of reports of offenses (so-called whistleblowing), providing a comprehensive and uniform legislation.

More specifically, the recently introduced decree requires companies/organizations to set up a structured and formalized whistleblowing system, whose essential elements are the implementation of internal reporting channels - managed internally by offices or specifically trained personnel within the organization or by third parties outside the organization - through which anyone who becomes aware of misconduct or wrongdoing can raise their concerns in a Report. The system must also include a specific internal procedure governing organizational aspects and process features to ensure proper management of the Reports.

In general terms, Reports can be sent via the internal channel either in writing, including online channels (e.g. an IT platform) or oral channel (e.g. dedicated telephone lines). If requested by the Reporting Person, a face-to-face meeting should also be arranged with those responsible for handling the reports.

In addition to internal reports, and subject to compliance with the specific conditions stated in arts. 6 and 15 of Italian Decree 24/2023, the Reporter has the option of using an external reporting channel set up by ANAC or to publicly disclose - or make public through the press or electronic means that allow for dissemination to multiple people - the information regarding the abovementioned violations.

In compliance with the aforesaid provisions, Liu.Jo has decided to use an IT Platform offering advanced security guarantees for the management of Reports. This platform allows people to send Reports to the Company with the knowledge that all the information will be kept confidential, including their identities, their personal data, and the content of the Report, in compliance with the provisions of applicable legislation on whistleblowing and personal data protection.

2. SCOPE AND PURPOSE OF THE REPORTING SYSTEM

The purpose is to prevent and effectively combat illicit or irregular conduct by establishing an internal system for reporting violations (commonly known as the whistleblowing system) in compliance with the provisions of Decree 24/2023.

To this end, the following aspects are set out in this document:

- who the Procedure applies to, i.e. which parties can make a Report;
- what the Procedure applies to, i.e. the misconduct that can be reported;
- the ways in which a Report can be made;

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- the role of the parties tasked with receiving Reports;
- the process for examining Reports;
- the forms of protection offered to Reporting Persons and Reported Parties.

The Company has identified the OdV as the subject authorized to receive and manage the Reports pursuant to art. 4 Decree 24/2023. In the event that the Report concerns the OdV, the Company has identified the Legal Office Manager as the subject authorized to manage the Report.

3. FORMS OF PROTECTION AND CONFIDENTIALITY OFFERED TO THE REPORTING PERSON AND THE REPORTED PERSON

3.1 Protection of the Reporting Person

In order to ensure effectiveness of the internal reporting channel and its correct use, the Company guarantees the Reporting Person confidentiality for their identity, also in compliance with legal provisions on the protection of personal data set out in the GDPR and Italian Legislative Decree 196/2003 (Privacy Code). The Company takes all necessary measures to prevent any form of retaliation linked either directly or indirectly to Reports made.

Specifically, by way of example and not exhaustively, the following actions may constitute retaliation:

- dismissal, suspension, or the like;
- being overlooked for promotion or being demoted;
- changes to duties or the workplace, pay cuts, and changes to working hours;
- negative comments or references;
- interrupting or restricting access to training;
- imposition of disciplinary measures or other penalties, including pecuniary penalties;
- coercion, intimidation, harassment, or ostracism;
- discrimination or otherwise unfavourable treatment;
- failure to convert a temporary employment agreement into a permanent employment agreement where the worker had a legitimate expectation of such conversion;
- failure to renew or early termination of a temporary employment agreement;
- injury, including injury to reputation, in particular on social media, or financial damage, including loss of income and loss of earning potential;
- wrongful inclusion in lists, on the basis of a formal or informal sectoral or

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industry agreements, which may prevent the person finding employment in the sector or industry in the future;

- early termination or cancellation of agreements for the supply of goods or services;
- cancellation of a licence or permit;
- being requested to undergo psychiatric or medical tests.

If such measures are taken, the documents used to apply them are deemed invalid; any dismissal ordered following and because of the Report will also be deemed invalid and the Reporting Person will be entitled to be reinstated in their position.

Any Reported Party who believes they have suffered any retaliation in relation to a Report can notify the Italian national labour inspectorate or ANAC, which will take the most appropriate measures within its scope of competence.

The protection measures provided for by Decree 24/2023 also apply:

- to Facilitators;
- to people from the same work-related context with a long-term emotional bond or a kinship relationship within the fourth degree with Reporting Parties;
- to co-workers in the same work-related context who have a current, habitual relationship with the Reporting Person, i.e. not including colleagues who may work with the Reporting Person sporadically or occasionally but those co-workers who are systematically present over a lasting period.

3.2 Protection of the Reported

In order to prevent any abuse of the reporting system and with the aim of preventing slanderous or defamatory conduct that could harm the reputation of the individual involved in the Report, or acts of discrimination, retaliation or other disadvantages, the Company provides measures to protect the Reported.

One aspect of note is that in the event of a Report containing slander, libel or defamation, the Reporting Person will be held liable according to criminal law and disciplinary provisions.

If the Reporting Person is found liable for libel, slander, or defamation according to criminal law even in a first-instance ruling, or in the event that such offences are committed in a complaint made to the judiciary or audit authority, or if the Reporting Person is found liable according to civil law for the same offences due to wilful misconduct or gross negligence, the protection envisaged in Decree 24/2023 is not guaranteed and, furthermore, a disciplinary sanction is imposed on the Reporting Person. The person accused of the breach can always contact the Manager tasked with

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managing the Report to make a formal request to be heard or, alternatively, submit written briefs or other documents in their defence. The meeting with the Reported Manager will be minuted and the minutes will be dated and signed by the Reported Manager and subsequently archived by the Manager tasked with managing the Report.

3.3 Confidentiality and privacy

In managing the Reports, the Company guarantees the protection of the confidentiality of the Whistleblower's identity and any other information from which such identity can be inferred, directly or indirectly.

The identity of the Whistleblower cannot be revealed, without express consent, to persons other than those competent to receive or to follow up the Report.

In the same way, the identity of the reported persons and the persons mentioned in the Report is protected until the conclusion of the procedure initiated due to the Report and with the same guarantees recognized to the Whistleblower.

The duty of confidentiality concerning the Whistleblower identity and information which could reveal their identity is not applicable in the following events:

- when the Reporting Person gives their express consent to reveal their identity to people other than those authorised to take on and manage the Reports;
 - during criminal proceedings, once preliminary investigations are complete, unless the public prosecution department orders (setting out the reasons) that the investigation be kept confidential in the case of certain individual actions provided for by art. 329 of the Italian Code of Criminal Procedure;
 - in proceedings before the Court of Auditors, until completion of preliminary investigations;
- in disciplinary proceedings when knowledge of this identity is indispensable for the defence of the Reported Manager and the dispute is based, in whole or in part, on the Report, however, solely with prior express consent from the Reporting Person to the disclosure of their identity. In this case, should the Reporting Person refuse their consent, the information contained in the Report cannot be used for the disciplinary proceedings.

The Reporting Person is in any case informed, in writing, of the grounds for disclosure of the confidential data.

3.4 Personal data processing

The personal data of the Reporting Person, the Reported, and all the parties involved in the Report is processed in accordance with applicable personal data protection legislation (GDPR and Italian Legislative Decree 196/2003, as amended by Italian Legislative Decree 101/2018).

The Company refrains from processing any personal data that is clearly not useful

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to manage a Report. If such personal data is collected accidentally, it is deleted immediately.

In particular, regarding the processing of personal data in the management of the report, it must be stressed that:

- the Reporting Person and the people involved in the Report will be informed, either at the time of the Report or when first contacted, about the processing of personal data pursuant to arts. 13 and 14 of the GDPR;
- the Report management procedure sets out personal data will only be processed if it is strictly necessary and in line with the purposes for which it was collected;
- As data controller, the Company has adopted suitable technical and organizational measures to guarantee an appropriate level of security for the specific risks relating to the personal data processing performed in compliance with personal data protection legislation;
- the Company has designated specific parties to take on and manage the Reports, authorizing them in writing pursuant to arts. 29 and 32. 4, GDPR and *2-quaterdecies* of the Italian Data Protection Code and appointing them as external data processors pursuant to art. 28 of the GDPR.
- the rights provided for by arts. 15-22 of the GDPR by the Reported Manager (i.e. the "data subject" pursuant to personal data protection legislation) may be limited if this could undermine the confidentiality of the identity of the Reporting Person. More specifically, it may not be possible to exercise the rights provided for by arts. 15-22 of the GDPR if the exercise of these rights could effectively undermine the confidentiality of the identity of the Reporting Person, for as long as is strictly necessary, pursuant to art. 2-undecies.1. f) of the Italian Data Protection Code or during investigations for defence purposes connected to the management of the Report or for the Company to exercise a right in court, pursuant to art. 2-undecies.1.e) of the Italian data protection code.

4. SCOPE OF APPLICATION

4.1 Parties to whom the Procedure applies

Staff, i.e. those individuals who work for the Company on the basis of relationships that result in their inclusion in the Company organization, but not necessarily as direct employees thereof, and external individuals (as specified in section 5.1.).

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4.2 Matters to which the Procedure applies

By way of example and not exhaustively, the following matters may be reported:

- material misconduct pursuant to the Decree, i.e. the offences referred to as predicate offences resulting in corporate liability;
- offences that fall within the scope of application of European Union or national acts concerning (for example but not only) public procurement, financial services, products and markets, prevention of money laundering and terrorist financing, transport safety, and environmental protection, public health, data protection, network and IT system security, etc.;
- acts or omissions which are detrimental to the financial interests of the European Union as stated in art. 325 of the TFEU (Treaty on the Functioning of the European Union);
- acts or omissions concerning the domestic market (as stated in art. 25 of the TFEU, including breaches of EU rules on competition and state aid, as well as offences concerning the internal market and linked to breaches of corporate tax rules or breaches committed to seek tax advantages by avoiding application of corporate tax legislation.

Matters cannot be reported through this channel if:

- the Report made is clearly not intended to protect the integrity of the Company or is clearly intended to protect solely the interest of the Reporting Person (e.g. claims against co-workers, superiors, etc.);
- the Report has clearly been made in bad faith or with the intention of harming or harassing the Reported);
- Reports containing unsubstantiated information or merely rumours (i.e. without supporting evidence).

These Reports do not fall within the scope of whistleblowing legislation and will therefore be filed once this has been established as a result of appropriate checks.

In the aforesaid cases, the Company reserves the right to take the action deemed most appropriate to protect its interests and those of the Reported in terms of any liability of the Reporting Person, assuming the identity of the Reporting Person is known.

5. THE REPORTING SYSTEM

5.1 Reporting Parties

Reports can be made by both internal staff of the Company and external parties.

More specifically, pursuant to Italian Decree 24/2023, Reporting Parties include any parties whose relationships with the company involve them being included in the framework of the company, not necessarily as an employee.

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More specifically, the system implemented by the Company is available to:

The provisions set out in this Procedure also apply to the following parties:

- self-employed workers, and independent contractors working in the ways envisaged in art. 409 of the Italian Code of Criminal Procedure; and to art. 2 of Italian Legislative Decree 81/2015;
- freelancers and consultants;
- volunteers and paid and unpaid trainees;
- shareholders on the board of directors, general managers, chief executive officers, power of attorney holders, members of the board of auditors;
- job applicants who become aware of a breach during the selection process or other pre-contractual activities;
- workers on a trial period;
- dismissed workers if the information about the breach was acquired during the employment relationship.

5.2 Reported Parties

The misconduct reported may concern members of the governing body, the board of auditors, or employees (including senior managers), external workers providing services to the Company or third parties (e.g. agents, suppliers, consultants, customers etc.) bound to the Company by contractual relationships.

5.3 Reporting channels

In accordance with the provisions of art. 4 of Italian Decree 24/2023, the Company has set up an internal reporting channel that guarantees the Reporting Person, the Report, and anyone mentioned in the Report confidentiality, and likewise the confidentiality of the contents of the Report and any attachments to it.

The management of the internal reporting channel is entrusted externally to the SB.

Reports can be made in writing via:

- **the IT platform** (preferred channel), which can be accessed here: <https://liujo.parrotwb.app/>. AS EXPLAINED IN THE RESPECTIVE SECTION OF THE SITE. The platform is highlighted as the main channel for sending Reports because the software offers end-to-end encryption tools and high security standards in order to guarantee confidentiality in terms of both the Reporting Person's identity and the contents of the Report;
- **a confidential letter**, which must be sent in a sealed envelope with recorded delivery service, to the firm at which the Manager tasked with managing the Report works, namely:

Liu.Jo S.p.A.

Viale J.A. Fleming n. 17

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41012 Carpi (MO)

to the attention of the Supervisory Body

WHISTLEBLOWING REPORT

In order to record the Report, reserved for the Report Manager, it is advisable that the Report is inserted in two sealed envelopes: the first containing the Reporting Person's identification details and a photocopy of their identity document (unless they wish to make the Report anonymously); the second containing the Report, in order to separate the Reporting Person's identification details from the Report. Both of these envelopes should then be inserted into a third envelope which must be sealed and marked with the words "Whistleblowing Report". This last aspect ensures that, should the Report be received by anyone not designated to receive it, it will be promptly sent on thereby to the person authorised to take up the Report and process it;

- orally, via the following phone line: _____ (open from Monday to Friday from ____ to ____), or - at the request of the Reporting Person - at a face-to-face meeting, which must be arranged within a reasonable time.

The channels which the Company has set up protect confidentiality for the Reporting Person as they guarantee that information concerning the identity of the Reporting Person or of third parties will not be accessible and that the contents of the Report will not be disclosed to anyone who has not been formally authorised to manage the Reports according to this Procedure.

5.4 Subject-matter and form of Reports

The Reporting Person must provide all the information required to ensure that checks and investigations can be carried out to confirm the validity of the matter reported.

The Report must contain the following essential information:

- **Subject-matter:** precise and detailed description of the facts and behaviors that are believed to constitute a violation, with the indication - if known - of all the facts and circumstances of time and place where the reported facts were committed¹;
- **Reported and other parties involved:** any information (e.g. general information, company department/role, etc.) needed in order to identify the alleged perpetrator(s) of the misconduct reported.

¹ When describing the violation committed, a legal qualification of the event is not required as this would presuppose specific technical or legal knowledge; the legal aspects must be addressed

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by the parties authorised to carry out the investigations and, in the event, by any judicial or administrative authority which may subsequently be involved.

The Reporting Person must also include the following additional information:

- general information and type of relationship they have with the Company (e.g. employee, independent contractor, agent, consultant, etc.), unless the Report is anonymous;
- anyone else who can provide information about the matter reported;
- any supporting documents to substantiate the matter reported and to better circumstantiate the Report;
- any other information that could facilitate the collection of evidence about the matter reported.

If, during the investigation, the Reporting Person comes into possession of further information about the matter reported, they may provide this further information after making the Report.

Failure to meet one or more of the aforesaid mandatory minimum content requirements could result in the Report being filed.

In order to protect both the Reporting Person and the Reported, all the information provided in a Reported must be truthful.

During whistleblowing, the Reporting Person may be assisted by a "Facilitator", i.e. someone within their own workplace who provides them with advice and assistance. For example, the Facilitator may be a co-worker in a different department to the Reporting Person or a trade union representative, in which case, they will assist the Reporting Person in the name and on behalf thereof and without making any reference to the union.

Before making the Report, the Reporting Person must confirm that they have read a specific data protection policy pursuant to art. 13 of the GDPR.

Throughout Report management, the Company guarantees confidentiality for the Reporting Person and the people involved in the Report, as well as security designed to protect personal data.

5.5 Prohibited Reports

Report cannot be characterized by insulting expressions or moral judgements aimed at offending or harming the honor and personal dignity and/or the professional dignity of the person to whom the reported facts are referred.

For example but not only, Reports must not:

- contain abusive or defamatory language;
- be made for purely libellous or slanderous purposes;

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- concern aspects of the Reported person’s private life without any either direct or indirect relevance to or connection with the work carried out or services provided within the Company or third-party organizations/companies;
- be discriminatory in nature, i.e. making reference to sexual, religious, and political orientations or the racial or ethnic origin of the Reported subject;
- be clearly unfounded or made in bad faith, i.e. based entirely on claims of a personal nature and/or for personal reasons, for the sole purpose of harming the Reported Person.

If it is found that the previous provisions have been breached, disciplinary measures may be applied to the whistleblower.

5.6 Anonymous reports

The Reports from which it is not possible to trace the identity of the Reporting Person are considered anonymous.

Generally speaking, if an anonymous Report is received via the internal reporting channel, these must be treated as ordinary Reports, provided they are sufficiently detailed². In particular, anonymous reports that present the contents indicated in the previous paragraph 6.4 will be taken into account and managed.

In any case, any anonymous Reporting Person who is subsequently identified and then reports retaliation as a result of the Report can benefit from the protection against retaliatory measures provided for by Decree 24/2023³.

³ Cf. art. 16.4 of Decree 24/2023.

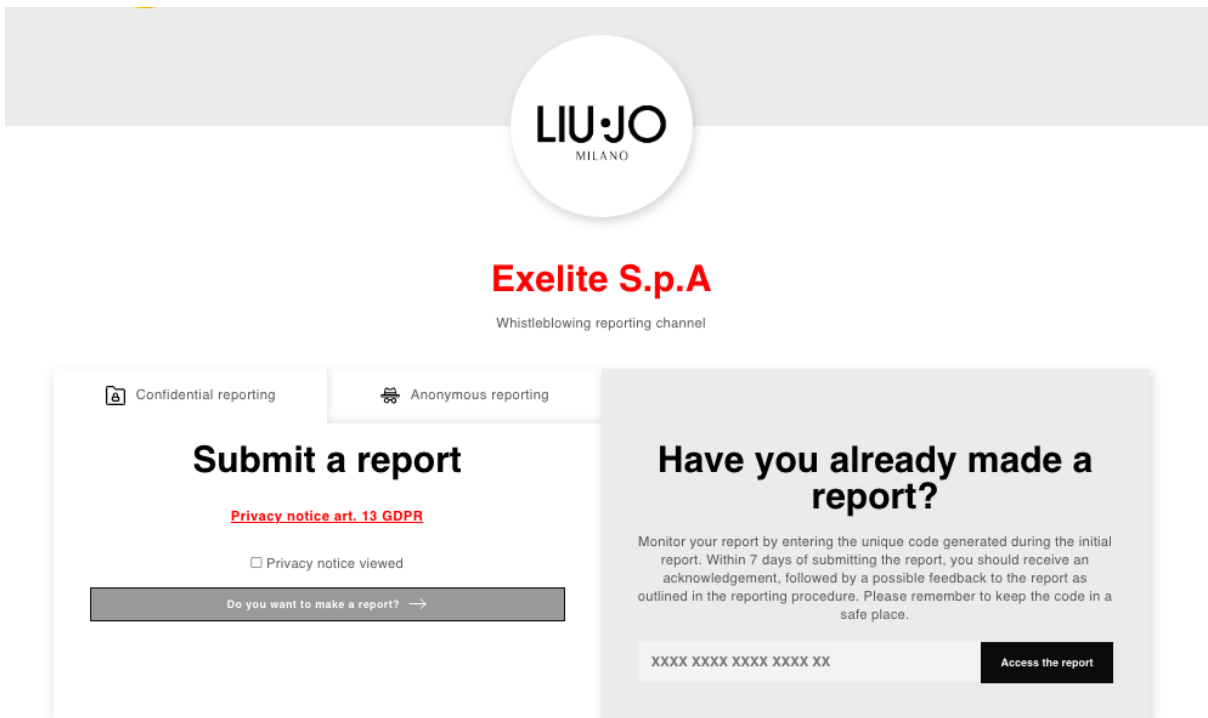
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6. ACCESSING THE PLATFORM, MAKING AND RECEIVING A REPORT

6.1 How to access the platform

Reports can be made via the Platform provided by LIU JO⁴ by entering the following URL: <https://liujo.parrotwb.app/>⁴.

When a user makes a Report for the first time, they must log into the Platform via the "Login" button. Once logged in, the page for sending reports appears.



⁴ In order to guarantee the Reporting Person confidentiality for their identity, you are advised to use your own personal device when making a Report rather than equipment owned by the Company - and likewise to use a connection (cable or Wi-Fi) unrelated to the Company. Additionally, in order to guarantee the Reporting Person greater personal data protection, we recommend the use of systems such as "TOR Browser".

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Confidential Report

To make a new Report, after reading the personal data processing notice provided pursuant to art. 13 of the GDPR, the Reporting Person must click on the button marked "Do you want to make a Report?". Users are then advised, with a specific disclaimer, to read the "Whistleblowing Procedure" adopted by LIU.JO. Next, they are directed to the page containing a reporting questionnaire so that they can complete and submit the Report.

Whistleblowing questionnaire

Please enter your report

Name and surname

Qualification (employee/supplier, etc.) [optional indication]

Service location (to be filled out only if the reporter is an employee/collaborator, etc.) [optional indication]

Tel/Cell [optional indication]

E-mail [optional indication]

Date/period when the incident occurred

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Anonymous Report

A Reporting Person can make a new Report anonymously using the specific section for anonymous Reports, which can be reached by clicking the button marked "Do you want to send an anonymous Report?"⁵ A specific disclaimer then informs the Reporting Person/user that their action constitutes acknowledgement that they have read the "Whistleblowing Procedure" adopted by LIU JO. The Reporting Person is then directed to the page containing a questionnaire that they will use to complete and submit the Report.

Please remember that making a Report anonymously means nobody will know the identity of the person making the Report. For further details regarding this reporting method and the protection provided by applicable legislation, please refer to section 7.6 "Anonymous Reports".

⁵ In order to guarantee anonymity, the Reporting Person must not make any references in the reporting form which could lead - either directly or indirectly - to their identity being disclosed.

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6.2 Making a Report

Following confirmation that the Report has been submitted (by clicking on the "Send Report" button), the system generates a unique 18-character code (known as a 'token') that the Reporting Person can use when accessing the system afterwards to check the status of the Report.

The Reporting Person must make sure they keep this code carefully as it is the only way they can access the Platform. Reporting Person are recommended to store the token in a safe place which only they can access.

If the token is lost, they will not be able to access the specific Report and will have to submit a new one.

6.3 Sending the Report

To see the progress/status of the Report, the Reporting Person must enter the token received in the "Have you already made a Report?" section of the dedicated portal and click on "Access the Report".

The screenshot shows a web interface with the heading "Have you already made a report?". Below the heading is a paragraph of text: "Monitor your report by entering the unique code generated during the initial report. Within 7 days of submitting the report, you should receive an acknowledgement, followed by a possible feedback to the report as outlined in the reporting procedure. Please remember to keep the code in a safe place." Below this text is a text input field containing the placeholder "XXXX XXXX XXXX XXXX XX". To the right of the input field is a black button with the text "Access the report" in white.

6.4 Checking the status of the Report

The Platform allows the Reporting Person to check the progress of their Report. A Report may have one of the following three statuses:

- a. Taking Charge: the Reporting Person is required to access the Platform (using the token) in order to check whether the Report has been received by the system ('taken up' status), which must take place within 7 (seven) days of the Report being received;
- b. Feedback on the Report: within 3 (three) months of the date of notification that the matter has been taken up or - in the event that no notification is received - once the aforesaid seven days have lapsed since the Report was submitted, an answer must be sent to the Reporting Party by the Manager tasked with managing the reports (in this case, the supervisory body), informing

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them of the action taken;

- c. Report closure: following the outcome of the investigations, the OdV proceeds with managing the Report provides final feedback to the user and closes the Report.

It shall be noted that the OdV, through their own reserved area which they access with the authorization profiles assigned to them, works in a restricted area which it accesses according to the authorization profiles assigned to it. More specifically, the supervisory body can view the total number of Reports received, which are broken down into "Unread", "Read", and "Settled" - allowing the body to monitor the reports constantly.

7. MANAGEMENT OF REPORTS

Reports are managed through a process overseen by the OdV, consisting of the following steps:

- receipt of a Report made digitally, on paper or orally;
- preliminary examination of the Report;
- internal checks and investigations;
- completion of the process and reporting to senior management;
- filing and retention of the documentation relating to the Reports. In the event that a Report concerns the OdV, the Company has designated the Legal Office Manager as the authorized subject to manage the Report.

7.1 Making and receiving a Report

- **Sending the Report**: following receipt of the Report, the Manager tasked with managing the Report confirms to the Reporting Person that the Report has been taken into the system and will keep a specific record of it.
- **Checking the status of the Report**:
 - d. Taking Charge: it is the responsibility of the Manager tasked with managing the Report to reply to the Reporting Person and inform them of when the Report has been “taken up”, i.e. taken into the system, which must in any case take place within 7 (seven) days of receipt of the Report;
 - e. Feedback on the Report: **within 3 (three) months** of the date of notification that the Report has been taken up, the Manager tasked with managing the Report must inform the Reporting Person of the status of the procedure and any action that may have been taken;
 - f. Report closure: following the outcome of the investigations, the Manager tasked with managing the Report provides final feedback to the Reporting Person and closes the Report.

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7.2 Preliminary examination of the Report

The Manager tasked with managing the Report will take up the Report within 7 (seven) days of the date it received it.

The Manager tasked with managing the Report then carries out a preliminary examination of the Report received in order to establish whether it is founded and eligible.

If necessary, the Manager tasked with managing the Report may request further information or documentation from the Reporting Person to support the Report in order to examine the matter reported more fully.

The Manager tasked with managing the Report ensures management of the Report is monitored throughout the process.

Reports are processed in chronological order based on their receipt by the Manager tasked with managing the Report, unless a specific Report takes priority due to the particular serious or urgent nature thereof (e.g. the gravity of the misconduct reported, including current and potential consequences with particular significance for the Company, risk of the misconduct recurring, etc.).

When managing the Reports received, the Manager tasked with managing the Report acts with due professionalism and diligence, carrying out any activity deemed appropriate in compliance with this Procedure and applicable legislation.

If necessary for investigation purposes, the Manager tasked with managing the Report can also - within the scope of their powers to act and control - make use of other company departments or external consultants, provided that the Reporting Person and the people involved in the Report are always guaranteed confidentiality and no information is provided that is not essential to investigate the matter reported.

Following the preliminary examination, the Manager tasked with managing the Report proceeds by classifying the Report into one of the following categories, on the basis of which the Report is specifically processed:

- **Report not within the scope:** the Report refers to conduct, actions or events that do not constitute any of the predicate offences provided for by Italian Legislative Decree 231/2001 or any of the breaches of national or European Union regulations provided for by Decree 24/2023.

If the Manager tasked with managing the Report deems that the Report, while not relevant for the purposes of this Procedure and, therefore, not falling within the scope of a Whistleblowing Report, nevertheless contains detailed information from which wrongdoings or omissions may emerge, they will send the Report to the department responsible for dealing with the matter in

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question and/or to any other relevant company department, so that they can carry out the necessary checks.

In any case, the Manager tasked with managing the Report is required to send the Reporting Person a notice setting out the reasons why the Report has been filed within 3 (three) months of receiving it.

- **Relevant but non-processable Report:** this occurs when the Manager tasked with managing the Report has received a Report which is relevant for the purposes of this Procedure but, upon completing the preliminary examination and seeking further information, has been unable to collect sufficient details to be able to proceed with further investigations and establish the validity of the matter reported.

In any case, the Manager tasked with managing the Report files the case and informs the Reporting Person in a notice setting out the reasons why within 3 (three) months of receiving it.

- **Prohibited Report:** in the event of receipt of Reports falling within the cases referred to in section 6.5, the Manager informs the head of Human Resources to establish where disciplinary action is needed against the Reporting Person (in the event that the Report comes from an employee of the Company or an independent contractor working for the Company), as well as to discuss the need to inform the Reported Person of the contents of the Report in question in order to allow them to exercise their rights of defence.

In the event, however, that the Report was made by third parties with whom/which the Company has contractual relationships (e.g. suppliers, external consultants/workers, sales partners, etc.), the Manager informs the head of the legal department without delay so that any of the remedies provided for by the specific contractual clauses included in the relevant agreements (e.g. termination of the agreement and possibly compensation for damage) may be applied.

The Company is always entitled to apply to the judiciary to establish any criminal liability in the event of Reports of a defamatory, libellous, or slanderous nature, as well as any other liability, including civil and administrative law liability, that may emerge from the matter reported in a Prohibited Report.

- **Eligible Report:** in the event of Reports that are sufficiently detailed and fall within the scope of Whistleblowing Reports, the Manager tasked with managing the Report starts investigations, as described in the following section.

Except in exceptional circumstances (in which case the reasons for which are

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provided), the Manager completes investigations into the Report within 3 (three) months of receiving it, providing the Reporting Person with adequate feedback on the status of the Report.

7.3 Internal checks and investigations

At the end of the preliminary examination, where the Report received has been classified as "eligible", the Manager tasked with managing the Report starts internal checks and investigations in order to gather further information to establish whether the claims made in the Report are founded.

If necessary in order to continue the investigation, the Manager tasked with managing the Report reserves the right to request further information or documentation from the Reporting Person. In any case, the Manager tasked with managing the Report maintains discussions with the Reporting Person, providing feedback on the progress.

As part of the investigations, based on the specific subject-matter of the Report, the Manager tasked with managing the Report may seek assistance from other departments in the Company or external consultants.

The Manager tasked with managing the Report may appoint external consultants to investigate the matter in more detail, taking care to:

- draw up a formal authorization document setting out the scope of action and specifying the information they intend to obtain from the requested investigation;
- omit any information that could, even indirectly, identify the Reporting Person;
- omit any information about the Reported Person which is not strictly necessary in order to perform the assignment in question;
- remind the person tasked with the investigations of the confidentiality duty they are under regarding to the data processed.

7.4 Completion of the process and reporting to senior management

Once the preliminary investigation has been completed, the Manager tasked with managing the Report is required to draft a specific report detailing the matter reported, the investigations carried out, and the evidence acquired (e.g. documentation, witness accounts, etc.) which substantiates the Report, as well as the results of the investigations and the conclusions reached as to whether or not the reported breaches have actually occurred.

If, at the outcome of the investigations and checks, the misconduct described in the Report is not confirmed, the Manager tasked with managing the Report will file the Report and notify the Reporting Person.

If the **Report is considered valid** and concerns employees/collaborators fo the Company, the Manager tasked with managing the Report will forward the Report to the head of Human Resources in order to establish whether disciplinary action is appropriate

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and/or to make - assisted by the legal department - the necessary reports to the competent authorities (judiciary, administrative law authorities, etc.). The head of Human Resources then promptly informs the governing body of the matter.

In the event that the Report is deemed founded and concerns third parties with whom/which the Company has contractual relationships (e.g. contractors/suppliers, external consultants, *commercial partners*, etc.), the Manager tasked with managing the Report informs the head of the legal department without delay so that any of the remedies provided for by the specific contractual clauses included in the relevant agreements (e.g. termination of the agreement) may be applied and notifies the competent authorities thereof. After examining the documentation, the head of the legal department notifies the governing body of the action to take.

The decisions taken by the Company regarding the Reported are then notified to the Manager.

For further details about disciplinary proceedings and any penalties that may be imposed, please refer to the disciplinary system adopted by the Company or by the applicable national collective bargaining agreement (in the case of an employee).

Each year, the Manager tasked with managing the Report sends the governing body a summary report stating the Reports received and processed, specifying the status of each one, and the measures taken in the case of Reports that have been fully processed.

In the Manager's communications addressed to the top bodies and the company's functions, confidentiality must always be maintained on the identity of the Reporting Manager and any information that does not need to be disclosed should be omitted.

7.5 Eligible reports concerning the governing body and the supervisory bodies

In the event that the Report is eligible and founded and concerns:

- the governing body: the Manager tasked with managing the Report informs the board of auditors and the shareholders of the outcome of the investigation;
- a member of the board of auditors or one of the statutory auditors: the Manager tasked with managing the Report informs the governing body.

7.6 Filing and retention of the documentation relating to the Reports

The Reports and related documentation are retained by the Manager tasked with managing the Report, in digital and/or paper format, in a dedicated folder with measures taken to prevent unauthorised persons accessing them.

The Reports and the respective documentation is retained for as long as is necessary to process the Report and in any case no longer than five (5) years after the date of notification of the final outcome of the reporting procedure, in compliance with

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the confidentiality duties stated in this Procedure.

The same retention period (no more than 5 years as of receipt) also applies to documentation concerning anonymous reports, so as to allow the Manager tasked with managing the Report to trace the Reports if the Reporting Person, if subsequently identified, has suffered retaliation as a result of the Report.

When, at the request of the Reporting Person, the matter is reported orally during a meeting with the Manager tasked with managing the Report, the Report is documented and recorded thereby (with the consent of the Reporting Person) on a media storage and playing device or by recording the conversation in the minutes. If minutes are drawn up, the Reporting Person checks - and where necessary - corrects the statements recorded in the minutes and confirms them by signing them.

8. BREACHES OF THE WHISTLEBLOWING PROCEDURE

Any breach of this Procedure constitutes a disciplinary offence punishable by the Company in accordance with the provisions of the disciplinary system or the applicable national collective bargaining agreement (in the case of an employee).

Any Report that turns out to be unfounded and is made with wilful intent or gross negligence may also constitute a disciplinary offence punishable by the Company.