



## Whistleblowing Policy

**CAP ARREGHINI S.p.A** (hereinafter also referred to as the "Company") has adopted the "Whistleblowing" system (hereinafter also referred to as "Reports") provided for by Legislative Decree 24/2023, through which Italy has implemented Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law and laying down provisions on the protection of persons who report breaches of national law".

Legislative Decree 24/2023, in line with the European Directive, aims to strengthen the legal protection of persons who report violations of national or European regulations that harm the interests and/or integrity of the private (and also public) entity to which they belong, and which they have become aware of in the course of their work.

Therefore, if a person<sup>1</sup> becomes aware of administrative, accounting, civil or criminal offences, they may promptly report them in detail to the company's (external) Contact Person.

Reports to the Contact Person may be made anonymously, provided they are detailed.

### ➤ METHOD OF REPORTING - WRITTEN FORM

➤ paper report placed in three sealed envelopes: the first containing the reporter's identification details together with a photocopy of their identification document; the second containing the report, so as to separate the data

identifying details of the person making the report. Both must then be placed in a third sealed envelope marked 'confidential' on the outside and addressed to the person handling the report (e.g. 'confidential to the Chairman of the Supervisory Board'). The report must be sent to Giulio Mosetti, Corso Italia 90/2, Gorizia. Once the report has been received, it will be registered confidentially by the manager, including in a separate register.

### ➤ METHOD OF REPORTING - ORAL

➤ by requesting a face-to-face meeting, at the request of the reporting person, with the contact person, to be sent to the email address [odv.gm@studiolegamemc.com](mailto:odv.gm@studiolegamemc.com)

➤ by telephone on 0481 34653.

Please note that the reporting person must not use the institution for purely personal purposes, for claims or retaliation, which, if anything, fall within the more general rules governing employment/collaboration relationships or relationships with hierarchical superiors or colleagues, for which reference should be made to the procedures of the relevant company structures.

Therefore, reports related to the personal interests of the reporting person, which relate exclusively to their individual employment relationships, or to their working relationships with hierarchical superiors, are excluded.

For further information, please refer to the Whistleblowing Policy on our website and on the company portal.

Thank you and best regards.

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<sup>1</sup>employees; self-employed workers, contractors, freelancers and consultants; volunteers and trainees, whether paid or unpaid;

shareholders and persons with administrative, management, control, supervisory or representative functions (including de facto); facilitators (persons who assist the whistleblower in the reporting process); persons belonging to the same working environment as the whistleblower and linked to him/her by a stable emotional or family relationship; work colleagues of the whistleblower linked to him/her by a habitual and ongoing relationship.