LEGAL NOTES AND PRIVACY POLICY ABOUT A WHISTLEBLOWING REPORT

1 WHAT DOES WHISTLEBLOWING MEAN?

The term Whistleblowing refers to the **spontaneous disclosure** by an individual, called the "Whistleblower", of an offence committed within the company, which he or she has witnessed in the exercise of his or her activities. This disclosure takes the form of a "**Report**", to be carried out and managed in accordance with current regulations (Legislative Decree 24/2023 implementing EU Directive 2109/1937). The purpose of the regulations is to combat and prosecute unlawful episodes in general, implementing channels aimed at bringing them to light and protecting, at the same time, the person of the Whistleblower.

2 WHO CAN REPORT AND WHAT CAN BE REPORTED?

Different categories of subjects **can make a** Report:

- Internal subjects (e.g.: employees, collaborators, trainees, volunteers, shareholders, directors, partners, etc.);
- External parties who have a relationship/contact with **Nordmeccanica** (e.g. customers, suppliers, consultants, etc.).

In general, any incident that may constitute **a violation of national or EU law (unlawful episode) or a violation of company codes/regulations, which has been witnessed at the company or of which you have direct knowledge, can be reported** . No reports may be made concerning grievances/complaints of a personal nature.

3 WHAT ARE THE WHISTLEBLOWER'S SAFEGUARDS AND RESPONSIBILITIES?

SAFEGUARDS FOR THE WHISTLEBLOWER	RESPONSIBILITIES OF THE WHISTLEBLOWER
• The identity of the whistleblower is kept confidential and knowable only by the Platform Operator, except in cases expressly provided for by law (e.g. criminal investigation) • Any form of retaliation or discriminatory measures, direct or indirect, affecting working conditions for reasons related to the report is not permitted or tolerated against the Whistleblower.	• The report must be made promptly with respect to the knowledge of the facts, so as to make it concretely possible to verify. • It is the responsibility of the whistleblower to ensure the truthfulness of the contents of the report (content cannot be included on the basis of gossip or suspicion).

The legislation provides for the **criminal and disciplinary liability of the Reporter**, in the event of slanderous or defamatory reporting pursuant to the penal code and Art. 2043 of the Civil Code. Any forms of abuse, such as reports that are manifestly opportunistic and/or made for the sole purpose of harming the accused or other subjects, and any other hypothesis of improper use or intentional exploitation, are also a source of responsibility, in disciplinary proceedings and in other competent bodies.

4 WHAT ARE THE COMPANY'S OBLIGATIONS?

- **Nordmeccanica**, falling within the parameters of application of the legislation, is required to activate a channel for reports, which meets certain security and confidentiality requirements for any information entered.
- **Nordmeccanica** is required to define, train and disclose the persons in charge of managing reports and any related investigations.
- **Nordmeccanica**, is required to carry out an **assessment of the validity** of the contents entered, on the basis of which to arrange any in-depth investigation through checks, assessments, complaints to control bodies / judicial authorities / law enforcement.
- **Nordmeccanica** is required to provide adequate feedback to the Whistleblower on the evolution of the assessments/investigations relating to the report made.
- Finally, **Nordmeccanica** is required to guarantee the processing of any personal data contained in the report in accordance with current privacy regulations (EU Reg. 2016/679 "GDPR" and Legislative Decree 196/2003 amended by Legislative Decree 101/2018).

5 WHO IS RESPONSIBLE FOR HANDLING REPORTS?

Nordmeccanica has opted for a fully outsourced solution (platform and manager), which guarantees the appropriate skills and adequate protection tools, entrusting the position of Reporting Manager and the activation of the platform to the company: **Galli Data Service Srl – Strada della Viggioletta, 8 – 29121 Piacenza – P.IVA: 01690860331** *(a company with many years of exclusive expertise in the field of compliance processes, regulatory adjustments, privacy and data protection).* Galli Data Service may avail itself of the support of additional parties, only after specific designation and avoiding any potential conflict of interest with respect to the contents of the report.

LEGAL NOTES AND PRIVACY POLICY ABOUT A WHISTLEBLOWING REPORT

6 HOW TO MAKE A REPORT?

REPORTING PLATFORM The report must normally be made through the internal reporting channel, i.e. the secure digital platform (manned by the Whistleblowing Manager), which can be reached at the link:
https://nordmeccanica.whistleblowingbox.eu/

The compilation of the report is extremely simple and immediate, in any case an additional special information brochure is available on the Data Controller's website.
(if the Whistleblower has reasonable grounds to believe that the internal reporting system is not effective/adequate, or in the event of non-functioning/feedback, an external report can be made to the National Anti-Corruption Authority (ANAC) at the following link: https://whistleblowing.anticorruzione.it/#/)

CONTENT OF THE REPORT The Whistleblower must provide all the elements necessary to allow the necessary and appropriate checks and investigations to be carried out to verify the validity of the facts being reported. The name of **Nordmeccanica** must be clearly indicated, as the company in which the offence was found and a precise, detailed and truthful description of the facts must be provided, by filling in the appropriate fields. It is possible to upload files, paying attention not only to their content, but also to their properties and metadata. It is requested not to enter data that is manifestly excessive or not pertinent to a correct assessment of the incident that is the subject of the report.

IDENTITY OF THE WHISTLEBLOWER Except in cases where liability for slander and defamation is possible pursuant to the provisions of the Criminal Code or the Civil Code and in cases in which anonymity is not enforceable by law, (e.g. criminal, tax or administrative investigations, inspections by control bodies), the **identity of the Whistleblower is protected in any context subsequent to the report**. As regards, in particular, the scope of disciplinary proceedings, the identity of the whistleblower may be revealed to the disciplinary authority and to the accused only in cases where: there is the express consent of the whistleblower or the objection to the disciplinary charge is based, in whole or in part, on the report and knowledge of the identity of the whistleblower is absolutely indispensable for the defence of the accused. It is possible to make reports anonymously, which, however, will be taken into consideration for further verification only if they relate to facts of particular gravity and with a content that is adequately detailed and circumstantial, since it is not possible to verify that the reporting party falls within the categories authorized to report (referred to in point 2 of this document). In the case of anonymous reporting, the whistleblower's protections are also not applicable, nor is the possibility of carrying out investigation procedures that expressly provide for the identification of the complainant.

At the time of sending the report, the platform generates access **codes** (which the Whistleblower is required to save) that allow any further subsequent access to the report itself. Through subsequent accesses, the Whistleblower will be able to add further specifications to the information originally entered and check the status of evaluation, as well as any comments, by the Channel Manager.

7 HOW IS THE REPORT HANDLED?

Within 7 days of insertion, a specific acknowledgment of receipt of the report will be issued. This is followed by the assessment of the merits, as well as the need for investigation. **Within 3 months** from the date of the acknowledgment of receipt, a complete response will be provided through the platform. In any case, the Whistleblower can check at any time, by logging in with the report credentials, the presence of any notes/comments/feedback regarding the report.

8 WHAT ARE THE GENERAL AIMS OF WHISTLEBLOWING LEGISLATION?

The report is an act of **manifestation of civic sense**, through which the Whistleblower contributes to the emergence and prevention of risks and situations detrimental to the collective public interest and to his or her company. The Whistleblowing legislation therefore aims to encourage reporting and to protect, precisely because of its social function, the Whistleblower, who must also use this opportunity responsibly.

LEGAL NOTES AND PRIVACY POLICY ABOUT A WHISTLEBLOWING REPORT

PRIVACY POLICY
Pursuant to Art.13 of Reg.UE 2016/679 "General Data Protection Regulation" (GDPR)

All personal data managed in the context of reports are processed in accordance with current privacy regulations (EU Reg. 2016/679 "GDPR" and Legislative Decree 196/2003 as amended and supplemented by Legislative Decree 101/2018).

Type of data processed
All personal data contained in the reporting process are processed, therefore relating to the whistleblower, the reported, any additional subjects included in the report, as well as in any subsequent in-depth investigations. The person entering the data (usually the whistleblower) is responsible for the relevance, correctness and non-excessiveness of the data entered. The platform operator may delete any data that clearly does not comply with the general principles enshrined in Article 5 of the GDPR.

Purpose and legal basis of data processing
The data are processed for the purpose of proper management of reports, related regulatory compliance, feedback to the whistleblower and any in-depth investigations. The legal basis for the processing is to be found in Article 6, paragraph 1(c) "the processing *is necessary to comply with a legal obligation to which the Data Controller is subject*".

Methods of data processing
The data are processed in a manner and with tools designed to ensure maximum security and confidentiality. The identity of the whistleblower is protected in accordance with the provisions of Art. 12 of Legislative Decree 24/2023 "*Obligation of confidentiality*".

Data Retention
The data are processed for times compatible with regulatory requirements, with specific reference to Article 14 of Legislative Decree 24/2023 "*Retention of documentation relating to reports*": reports and related documentation are kept for the time necessary to process the report and in any case no longer than five years from the date of communication of the final outcome of the reporting procedure.

Scope of data knowledge
The data will only be accessible to formally designated, authorized and instructed parties, including: manager of the reporting channel, control bodies, internal collaborators, etc. In the event of investigations, the data may be known to the public authorities in charge. In general, the data may be disclosed within the scope of the provisions of Article 12 of Legislative Decree 24/2023.

Data Controller and Rights of Data Subjects
The Data Controller is the undersigned company, in the person of its pro-tempore Legal Representative. More information on whistleblowing can be found on the company website. It should be noted that the rights referred to in articles 15 to 22 of the GDPR may be exercised within the limits of the provisions of article 2-undecies of Legislative Decree 196/2003 "Limitations on the rights of the data subject", i.e. by contacting the Data Protection Authority directly.