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PURPOSE AND SCOPE OF APPLICATION

This "Procedure" was drafted with the aim of providing all the necessary guidance so that the management of so-called whistleblowing - i.e. the new corporate compliance tool that allows employees, contractors, suppliers, professionals to report unlawful conduct identified within the organisation, during their work or by virtue of any other legal relationship with the organisation itself - is carried out correctly, in full compliance with the provisions of Italian Legislative Decree 24/2023, which implements EU Directive no. 2019/1937 and supplements Italian Legislative Decree no. 165/2001. Note that private sector organisations, whether they entrust the management of the reporting channel to in-house staff or to external parties (such as consultants or legal professionals), must verify the actual training of such persons and ensure that they maintain the requirements of autonomy, independence and impartiality throughout the duration of the assignment and even thereafter.

PERSONS AND FUNCTIONS

This Procedure is addressed to all persons who, during the course of their legal relationship with the Company, become aware of conduct, suspicions or reasonable doubts concerning the commission of offences and consequently wish to report them through the internal reporting channels implemented by the Company.

The recipients of this Procedure are therefore the following persons:

- **Employees** performing any task within the company's workforce. This category includes all persons working part-time, intermittently, in apprenticeships, as ancillary workers, as well as anyone providing occasional services.
- **Contractors**, **self-employed professionals and consultants** who carry out their work within the private organisation and who may find themselves in a privileged position when reporting violations they witness.
- **Volunteers and interns**, paid or otherwise, who work in the organisation and who more than others risk retaliation for reporting violations (including but not limited to individuals who due to their precarious position might be denied a future within the company, or receive bad reference letters, etc.).
- **Shareholders**, i.e. those who have become aware of violations by exercising their rights as shareholders in the company.
- **Persons with functions of administration, management, control, supervision or representation**, even if the functions are exercised on a de facto basis (i.e. without a formal appointment). These may include members of the Supervisory Bodies (SBs).

In general, to summarise, **anyone who is a legitimate stakeholder in the business carried out** by Stampotecnica S.r.l. can submit a report.

WHAT CAN BE REPORTED:

Italian Legislative Decree no. 24/2023 states that information that can be reported or publicly disseminated includes details about reasonable suspicions and violations as follows:

Violations of EU law:

- Offences committed in violation of the EU laws enumerated in Annex 1 to Italian Legislative Decree no. 24/2023 and all national provisions implementing them. Specifically, these offences relate to the following areas: public contracts; services, products and financial markets and the prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection and the security of networks and information systems.
- Actions or failures to act affecting the financial interests of the European Union (Art. 325 TFEU fight against fraud and illegal activities affecting the financial interests of the EU) as identified in EU regulations, directives, decisions, recommendations and opinions.
- Actions or failures to act relating to the internal market that jeopardise the free movement of goods, persons, services and capital (Article 26(2) TFEU). This includes violations of EU competition and state aid rules, corporate tax and mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law.
- Actions or conduct that frustrate the object or purpose of the provisions of the European Union in the areas subject to protection under Italian Legislative Decree no. 24/ 2023.

Violations of national law:

- Torts
- Administrative offences
- Criminal offences
- Accounting offences
- Unlawful conduct relevant to Italian Legislative Decree no. 231 of 8 June 2001, or breaches of the provisions of the organisation and management model of the Organisation that do not fall within the actions violating EU law mentioned above.

NOT COVERED BY THE PROTECTIONS AFFORDED BY WHISTLEBLOWING:

- Commercial complaints related to the business.
- Complaints, claims or demands linked to a personal interest of the whistleblower that relate exclusively to their individual employment relationships, or relate to their employment relationships with hierarchically superior figures.

- Reports of breaches where already mandatorily regulated by the European Union or national acts enumerated in Part II of the annex to Italian Legislative Decree 24/2023 or by national laws implementing the European Union acts indicated in Part II of the Annex to Directive (EU) 2019/1937, even if not indicated in Part II of the annex to Italian Legislative Decree 24/2023.
- Reports of violations of national security, as well as of procurement contracts relating to defence or national security aspects, unless these aspects are covered by relevant EU secondary legislation.

WHICH CHANNELS SHOULD BE USED FOR REPORTING?

Based on the regulatory guidelines, the Company decided to put in place an internal channel, structuring it as follows:

- ***Internal written channel***: through the use of the GlobaLeaks IT platform that the whistleblower can access from the website https://www.aircomp.it/ in the relevant section or by going directly to the URL https://wb.01privacy.it/#/submission?context=f1a6117b-a257-42b3-a89a-84c70ed9382b, following the instructions provided by the platform. This platform guarantees the confidentiality of the whistleblower as required by law, and is accessible only by the Report Manager, i.e. an authorised person of 01 S.r.l., using a password known only to them. This platform will make it possible to maintain constant discussions with the whistleblower, even anonymously (if no identifying information is provided), especially thanks to the possibility of using one's native language for communications. When submitting a report, the whistleblower must note the date and the Unique Identification Code (16-digit ticket that uniquely identifies the report) that is automatically produced by the Portal, which allows monitoring the handling of the report over time as well as sending and receiving communications through a chat system (even anonymously). Finally, it is possible to attach documentation to support the report, even after initial submission.
- ***Internal oral channel***: by calling +39 388 4443116, or, if the Manager is not available, leaving a voicemail message that only the Company's designated Report Manager can listen to. Alternatively, the whistleblower may request a face-to-face meeting with the Report Manager, scheduled within a reasonable period of time. This request can be made using the aforementioned methods (if voicemail is used, a contact - telephone number or email address - must be provided in order to receive information about the appointment).

Whistleblowers must first use the internal channel. Only if certain conditions are met can a report be made through an external channel managed by ANAC via the platform available at the following link: https://whistleblowing.anticorruzione.it. The conditions for using this external channel are as follows:

1. The internal channel was never activated or is active but does not comply with the provisions of the decree with regard to operators and the way in which internal reports are submitted.

2. The whistleblower submitted an internal report but no action was taken by the designated person or office within the terms set out in the decree.

3. Based on concrete, tangible factual data, the whistleblower has reasonable grounds to believe that if they submitted an internal report it would not be effectively followed up on or they would suffer negative repercussions.

4. The whistleblower has well-founded and proven reason to believe that the violation may constitute an imminent or obvious danger to the public interest, requiring swift action by a public authority.

Using the same platform it is possible to notify ANAC of any retaliation that may have been suffered as a result of submitting a report.

If even the complaint made to ANAC does not yield the necessary response, the whistleblower may proceed to make a public disclosure or go directly to the authorities.

WHAT REQUIREMENTS MUST THE REPORT SATISFY?

To be admissible, reports will have to meet certain formal requirements. First of all, they must include the following:

- The time and place the event being reported took place, described in a clear, precise manner (e.g. *John dumped radioactive waste into the Po river on 12 July at 3.30 pm. I, Tom, have a photo to prove it*).
- The description of the event must be as detailed and precise as possible, and must contain elements enabling the identification of the persons reported and of all those involved in any way.
- The report must be accompanied by any evidence that can substantiate the facts described.

If the information provided is fragmentary, the person handling the report may, again using the channels provided for this purpose and respecting the anonymity of the whistleblower where requested, ask for additional information.

IF THE REPORT IS SENT TO AN UNAUTHORISED PARTY?

If the internal report is submitted to a person other than the one identified and authorised by the organisation, whether public or private, the first step is to check whether the whistleblower has made concrete reference to the whistleblowing protections and to the possibility of directly or indirectly benefiting from them. If the response is affirmative, it is necessary to send it as soon as possible and in any case no later than seven days after receipt to the specifically designated internal person, while at the same time notifying the whistleblower and ensuring their confidentiality in all circumstances. Note however that a report submitted to an unauthorised person may still be considered a whistleblowing report if the reporting party's intention to avail themself of the relevant protections can be inferred from their conduct (e.g. from the use of a designated form for whistleblowing reports or if reference is made to the relevant law). Otherwise, if the whistleblower does not expressly state that they wish to benefit from such protections, or this intention cannot be inferred from the report, it shall be deemed an ordinary report.

The failure to communicate a report received as well as the breach of the whistleblower's confidentiality constitute a violation of the Whistleblowing Procedure and may result in disciplinary action being taken against the employees involved.

ARE ANONYMOUS REPORTS ALLOWED?

Reports from which the identity of the whistleblower cannot be established are considered **anonymous**. According to ANAC guidelines, they are equivalent to ordinary reports and admissible, provided they are detailed and precise in their description, just like the others.

If accepted for examination, they must be treated in the same way as those from identified persons and will therefore be managed according to the established criteria. Private-sector organisations receiving reports through internal channels are therefore required to record and preserve them together with the relevant documentation in accordance with the general criteria for the preservation of records, so that if the person is effectively identified and reports any retaliation to ANAC they can be found and guaranteed all the protections that the whistleblowing law affords them.

PROTECTION OF CONFIDENTIALITY

During the processing of the reports, whether anonymous or identified, there is an obligation to protect confidentiality throughout the handling of the case. Any disclosure of the identity of the whistleblower to persons other than those authorised to receive and/or follow up on the reports must take place only and exclusively with the express consent of the whistleblower concerned. In view of the sensitivity of the subject, note also that the prohibition against the disclosure of the identity of the whistleblower extends to any other information or aspect of the report, including the documentation attached thereto.

The handling of all these elements must therefore be done with the utmost caution, starting with the blocking out of personal information if other persons must also be made aware of the report's contents and everything attached thereto for investigative reasons.