

WHISTLEBLOWING GENERAL NOTICE

Internal reporting channel for individuals who have dealings with GIUSTO

MANETTI BATILORO SPA

1. Introduction

Our company is deeply committed to promoting a fair, transparent, and respectful work environment. We believe that every employee and every individual who interacts with our company plays a crucial role in upholding ethical standards and ensuring compliance with laws, company policies, and core values. To ensure that everyone feels safe reporting unethical or illegal behaviour without fear of retaliation, we have established dedicated internal reporting channels aimed at helping to maintain the ethical and integrity standards that define our company. This notice is addressed to all individuals who interact with **GIUSTO MANETTI BATILORO SPA** and are entitled to report any company misconduct they may be directly involved in or have become aware of. This document aims to inform potential whistleblowers clearly and concisely about the available reporting channels, how they operate, the procedural steps, response timelines, and the Company's adherence to legal requirements in this regard.

The notice is made available to interested parties through:

- Publication on the website www.manetti.it, www.goldchef.shop, www.beautygold.it, www.manettidesign.it and www.manettifoil.it
- Posting on company notice boards;

2. Internal reporting channel

In compliance with legal obligations, **GIUSTO MANETTI BATILORO SPA** has established an internal channel for the submission and management of reports, which can be made either in written or oral form through the following methods:

- **"Wallbreakers" dedicated platform** accessible at the following link <https://manetti.wallbreakers.it/#/> found on all of the company's websites;
- **Telephone:** +39 0554362698;
- **Direct meeting** with the managers of the internal reporting channel

3. Internal reporting channel managers

The management of the internal reporting channel is assigned to the following internal contact person:

- **Andrea Moggi**

4. Authorised individuals

All individuals listed in Article 3 of Legislative Decree 24/2023 are authorised to submit reports of company misconduct. By way of example, and not exhaustively, reports may be submitted by:

- **GIUSTO MANETTI BATILORO SPA** employees
- Freelancers, consultants, and independent contractors who have relationships with Giusto Manetti Battiloro S.p.A.;

5. Types of reports permitted

Reports may concern any actions or omissions that harm public or private interests.

As indicated in Article 2 of Legislative Decree 24/2023, the following categories constitute reportable subjects:

- Administrative, accounting, civil, or criminal violations;
- Unlawful conduct relevant under Legislative Decree 231/2001;
- Conduct in violation of the Company's adopted Code of Ethics;
- Violations within the scope of application of European Union or national laws;
- Acts or omissions that harm the financial interests of the Union, relate to the internal market, or undermine the purpose or intent of the provisions of Union laws.

6. Procedural steps

In order for the report to be processed, the following information must be available before submitting the report:

- a clear and complete description of the facts being reported;
- the time and place in which the reported incident occurred;
- if known, the identity or other details (such as the role and department where the individual works) that allow identification of the person(s) involved in the reported incident;
- any other individuals who may have information regarding the reported incident;
- an indication of any documents that may support the validity of the reported incident and any other information that may be useful for verifying the reported facts.

The report will be promptly handled by the designated personnel according to the following procedural steps:

- **Receipt of the report:** within 7 days of submission, the Report Manager will acknowledge and take charge of the report;
- **Preliminary analysis:** aimed at verifying the admissibility and validity of the report;
- **Specific further investigations:** aimed at carrying out all necessary checks, analyses, and evaluations regarding the validity of the reported facts;
- **Adoption of corrective actions and measures** aimed at addressing identified control weaknesses and initiating any disciplinary proceedings against the individual responsible for the reported conduct.

The whistleblower will receive feedback on their case within 90 days from the date of receipt of the report.

7. External reporting channel

The regulations allow for a report to be made through the ANAC external channel **only** when the following **conditions** apply:

- The internal channel is not active or does not comply with legislative requirements;
- The internal report did not lead to any action;
- The whistleblower has reasonable grounds to believe that making an internal report would not be effectively addressed or could result in retaliation;
- The whistleblower has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest.

On the ANAC website, you can access the "whistleblowing" service by clicking the link to the dedicated page (<https://www.anticorruzione.it/-/whistleblowing>).

7. Whistleblower Protection and Responsibility

The regulations guarantee the whistleblower's confidentiality, protecting their identity and any other information that could directly or indirectly reveal it. No retaliation or discrimination may result against those who have made a report in good faith. Penalties are in place for the whistleblower in cases of reports made with intent or gross negligence that turn out to be false, unfounded, defamatory, or made solely to harm the Company, the reported individual, or other parties involved.

8. Protection of the Reported Individual

A report alone is not sufficient to initiate any disciplinary action against the reported individual. If, following concrete findings related to the report, an investigation is warranted, the reported individual may be contacted, thus ensuring the opportunity to provide any necessary clarifications.

9. Privacy protection

Any personal and sensitive data contained in the report, including information related to the identity of the whistleblower or other individuals, will be processed in accordance with the regulations for the protection of personal data and the GDPR Policy adopted by the company.

9. Training and Awareness

Reports should be made with a sense of responsibility, focus on the common good, and fall within the types of non-compliance for which the system has been implemented. Please refrain from making reports that do not fall under the cases mentioned above. Before submitting reports, it is advised to carefully read the specifically prepared procedure available on the company website. The Company will continuously promote training and informational initiatives aimed at understanding the importance of whistleblowing regulations in preserving the integrity of our company.