

PROCEDURE FOR THE SUBMISSION AND MANAGEMENT OF INTERNAL REPORTS AND PROTECTION MEASURES

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REPORTS AND PROTECTION MEASURES**

1. INTRODUCTION

Law No. 179 of November 30, 2017, on whistleblowing (reporting of illegalities and irregularities), extended protection to employees or collaborators who report relevant wrongdoings under Legislative Decree No. 231 of 2001 on the administrative liability of companies. This introduced substantial changes to Legislative Decree 231/2001, imposing an obligation on companies to adopt measures within their organizational structure, with the collaboration of their employees, to uncover any potentially criminal acts or illicit activities occurring in the course of business.

In accordance with Legislative Decree 24/2023 (implementing EU Directive 2019/1937 of the European Parliament and Council dated October 23, 2019, concerning the protection of persons reporting breaches of Union law and provisions on the protection of persons reporting violations of national regulations), the scope of the obligation to activate an internal reporting channel has been further expanded, both for public and private sector entities.

2. PURPOSE AND OBJECTIVES OF THE PROCEDURE

This procedure applies to NTS S.p.A (the "Company"). The purpose of this document is to describe and regulate the system for reporting violations, as defined below, that the reporter, as defined below, becomes aware of during the course of their relationship and within the working context with NTS S.p.A. The document aims to describe:

- a) The roles and responsibilities of the functions involved in the management of reports;
- b) The objective scope and content of the report;
- c) The subjective scope of application;
- d) The procedure and channels to be used for reporting alleged violations;
- e) The management of the report and the process that is triggered when a report is made;
- f) The communication methods to the reporter and reported regarding the development of the procedure;
- g) The specific protective measures granted to individuals making reports.

The purpose of this document is to eliminate factors that could hinder or discourage the use of the whistleblowing system, doubts and uncertainties about the procedure to follow, and fears of retaliation or discrimination.

3. DEFINITIONS

In this policy, the following expressions have the meanings indicated below:

- a) **"ANAC"**: National Anti-Corruption Authority, an independent Italian administrative authority with tasks related to protecting the integrity of public administration, combating illegality, fighting corruption, implementing transparency, and controlling public contracts;
- b) **"CCNL"**: National collective labor agreement (CCNL) for plastics and rubber (SMEs) applied to employees - each for its application to the individual employment relationship;
- c) **"Whistleblowing Committee"**: (hereinafter also referred to as the "Committee") an individual or office dedicated to managing reports, internal, autonomous, and with personnel specifically

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trained to manage the reporting channel, or an external subject, also autonomous and with personnel specifically trained to manage the reporting channel;

- d) **"Working context"**: work or professional activities, current or past, during which, regardless of their nature, a subject acquires information about violations and in which they may risk retaliation in case of reporting or public disclosure or reporting to the judicial or accounting authority;
- e) **"Recipients"**: Shareholders, individuals with administrative, managerial, control, supervision, or representation functions, even if these functions are exercised as a matter of fact, Company personnel (as defined below), Employees (as defined below), self-employed workers¹, collaborators under Article 409 of the Italian Code of Civil Procedure and Article 2 of Legislative Decree 81/2015, who carry out their work at the Company, workers or collaborators who carry out their work for companies providing goods or services or undertaking works for third parties, freelancers, and consultants providing their services to the Company; entities exclusively owned or jointly owned by third parties of the Reporting Person or where the Reporting Person works;
- f) **"Employees"**: all individuals who have an employment relationship with the Company, including executives, including part-time, intermittent, fixed-term, temporary agency, apprenticeship, occasional workers (whose employment relationship is governed by Article 54-bis of Legislative Decree No. 50/2017, converted with amendments by Law No. 96/2017);
- g) **"Public disclosure"**: making information about violations public through the press or electronic means or any means of dissemination capable of reaching a large number of people;
- h) **"Information on violations"**: information, including well-founded suspicions, regarding violations committed or that, based on concrete elements, may be committed in the organization with which the Reporting Person or the person reporting to the judicial or accounting authority has a legal relationship under Article 3, paragraph 1 or 2, of Legislative Decree 24/2023, as well as elements concerning conduct aimed at concealing such violations;
- i) **"Social Bodies"**: the Board of Directors and/or the Board of Statutory Auditors of the Company, NTS S.p.A., depending on the context of the reference sentence;
- j) **"Personnel"**: all individuals temporarily or permanently in employment relationships with the Company, even if they do not have the status of employees (such as volunteers, interns, paid or unpaid), those hired during the trial period, as well as those who do not yet have a legal relationship with the mentioned entities or whose relationship has ended if, respectively, the information about the violations was acquired during the selection process or in other pre-contractual phases or during the probationary period or after the dissolution of the legal relationship if the information about the violations was acquired during the relationship itself²;
- k) **"Reporting Person" or "Reporter"**: the individual who makes the report or public disclosure of information about violations acquired within their work context;

¹ The excerpt refers to autonomous workers covered by Law No. 81/2017, including self-employed individuals governed by Title III of Book V of the Civil Code. This encompasses work contracts specified in Article 2222 of the same Civil Code, as well as commercial representation agreements and other collaboration agreements characterized by continuous and coordinated personal services, even if not of a subordinate nature. Examples include professionals such as lawyers, engineers, and social workers who autonomously organize their work while providing continuous and coordinated services predominantly for private sector entities.

² For the purposes of the "whistleblowing" regulations, the protection provided by Legislative Decree No. 24/2023 also applies in the following scenarios: when the employment or collaboration relationship has not yet commenced, if the information regarding the violations was acquired during the selection process or in other pre-contractual phases; during the probationary period; after the termination of the legal relationship if the information about the violations was acquired during the course of the relationship itself.

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- l) **"Involved Person"**: the individual or legal entity mentioned in the internal or external report or in the public disclosure as the person to whom the Violation is attributed or as the person otherwise involved in the reported or publicly disclosed Violation;
- m) **"Feedback"**: communication to the Reporting Person of information regarding the follow-up given or intended to be given to the report;
- n) **"Retaliation"**: any behavior, act, or omission, even attempted or threatened, carried out due to the report, reporting to the judicial or accounting authority, or public disclosure and that causes or may cause direct or indirect harm to the Reporting Person or the person who made the report, such as unjust damage. Examples of retaliation include the actions listed in Article 17 of Legislative Decree 24/2023³;
- o) **"Report"** or **"Reporting"**: the written or oral communication of information about the Violations under Legislative Decree 24/2023;
- p) **"External Report"**: the written or oral communication of information about the Violations under Legislative Decree 24/2023, submitted through the external reporting channel;
- q) **"Internal Report"**: the written or oral communication of information about the Violations under Legislative Decree 24/23, submitted through the internal reporting channel;
- r) **"Follow-up"**: the action taken by the Whistleblowing Committee and/or any other body responsible for managing reports to assess the existence of the reported facts, the outcome of the investigations, and any measures taken;
- s) **"Disciplinary System"**: the set of sanction measures applicable in case of validity of the Violation subject to the Report;
- t) **"Violations"**: behaviors, acts, or omissions that harm public interest or the integrity of the private entity and consist of:
 - i. Violations of national regulations: this category includes criminal, civil, administrative, or accounting offenses other than those specifically identified in the following categories. It is clarified that such violations do not constitute offenses presupposed for the application of Legislative Decree No. 231/2001 and relate to organizational aspects of the adopting entity⁴;
 - ii. Offenses presupposed for the application of Legislative Decree No. 231/2001 and violations of the organizational and management models provided for in the aforementioned Legislative Decree No. 231/2001, not attributable to violations of EU law as defined below. It should be noted that these violations do not constitute offenses presupposed for the application of Legislative Decree No. 231/2001 and relate to organizational aspects of the adopting entity⁵;
 - iii. Violations of European legislation. These include:

³ a) termination, suspension, or equivalent measures; b) demotion or failure to promote; c) change of duties, relocation, salary reduction, modification of working hours; d) suspension of training or any restriction of access to it; e) negative performance evaluations or unfavorable references; f) implementation of disciplinary measures or other sanctions, including financial penalties; g) coercion, intimidation, harassment, or ostracism; h) discrimination or any form of unfavorable treatment; i) failure to convert a fixed-term employment contract into a permanent one, where the worker has a legitimate expectation of such conversion; l) non-renewal or early termination of a fixed-term employment contract; m) damages, including harm to the individual's reputation, especially on social media, or economic or financial prejudice, including the loss of economic opportunities and income; n) inclusion in improper lists based on a formal or informal sectoral or industrial agreement, which may prevent the person from finding employment in the sector or industry in the future; o) early termination or cancellation of a contract for the supply of goods or services; p) revocation of a license or permit; q) request for psychiatric or medical examinations.

⁴ This category of offenses is relevant exclusively for individuals in the public sector, as defined by Article 2, paragraph 1, letter p) of Legislative Decree No. 24/2023.

⁵ The violations in question concern only individuals who have adopted organizational and management models pursuant to Legislative Decree No. 231/2001.

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- Offenses committed in violation of EU legislation indicated in Annex 1 to Legislative Decree No. 24/2023 and all national provisions implementing it (even if the latter are not expressly listed in the aforementioned annex: offenses related to public contracts; financial services, products, and markets; 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; protection of privacy and personal data protection and security of networks and information systems (for example, "environmental offenses" such as discharge, emission, or other release of hazardous materials into the air, soil, or water, or the illegal collection, transportation, recovery, or disposal of hazardous waste);
 - Acts or omissions that harm the financial interests of the European Union (Article 325 of the TFEU combating fraud and illegal activities that harm the financial interests of the EU) as identified in EU regulations, directives, decisions, recommendations, and opinions (for example, fraud, corruption, and any other illegal activity related to EU expenses);
 - Acts or behaviors that undermine the internal market, compromising the free movement of goods, people, services, and capital (Article 26, paragraph 2, of the TFEU). This includes violations of EU competition and State aid rules, corporate tax avoidance mechanisms that undermine the purpose or objective of applicable corporate tax laws;
 - Acts or behaviors that undermine the purpose or objective of EU provisions in the sectors indicated in the previous points. This includes, for example, abusive practices as defined by the case law of the Court of Justice of the European Union (for example, a company operating in a dominant position on the market);
- iv. It is specified that - given the objective scope of the legislation and the definition provided under letter v), as well as the sector in which the Company operates - "Violations" in this procedure must be understood exclusively as those selected below:
- i. Abuse of power;
 - ii. Corruption;
 - iii. Fraud;
 - iv. Mistreatment;
 - v. Harassment;
 - vi. Racism;
 - vii. Violence;
 - viii. Environment;
 - ix. Safety.

4. REPORTS SUBJECT TO THIS PROCEDURE

This procedure concerns reports of violations, which may include:

- i. Information, including well-founded suspicions, regarding violations committed, of which the Reporting Person became aware in the Working Context;

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- ii. Information, including well-founded suspicions, regarding violations that, based on concrete elements, could be committed and of which the Reporting Person became aware in the Working Context;
- iii. Elements concerning conduct aimed at concealing such violations.

Not included among reportable or reportable information are clearly unfounded news, information that is already completely public, as well as information acquired only based on unreliable rumors or gossip (so-called "corridor rumors," as defined by the ANAC Guidelines approved by Resolution No. 311 of July 12, 2023).

5. SCOPE OF APPLICATION

5.1. Corporate Scope

This document applies to the Recipients as identified in the "Definitions" chapter under point 4.

The Reporting Management process outlined in this document DOES NOT refer to:

- i. Commercial communications;
- ii. Merely informative information that does not pertain to the Violations as per Legislative Decree 24/2023;
- iii. Disputes, claims, or requests related to a personal interest of the Reporting Person or the person who filed a complaint with the judicial or accounting authority, exclusively concerning their individual employment relationships or related to their employment relationships with hierarchically superior figures ⁶

In general, the Company encourages its employees to resolve any work-related disputes, where possible, through dialogue, including informal discussions with colleagues and/or their immediate supervisor.

The application of provisions regarding employees' right to consult their representatives or unions, as well as protection against actions or illicit acts taken in connection with such consultations, remains unchanged.

5.2. Reporting Channels⁷

5.2.1. Internal Reporting

As required by law, the Company - in consultation with the RSU - has activated its own internal Reporting channel pursuant to Legislative Decree 24/2023, ensuring the confidentiality of the identity of the Reporting Person, the Person involved, and the person mentioned in the Report, as well as the content of the Report and related documentation.

⁶ This procedure also does not apply to reports: (i) Of violations already mandatorily regulated by the acts of the European Union or national acts indicated in Part II of the annex to Legislative Decree 24/2023 or those national acts that constitute the implementation of acts of the European Union indicated in Part II of the annex to Directive (EU) 2019/1937, even if not indicated in Part II of the aforementioned annex; and (ii) Violations related to national security, as well as contracts related to defense or national security aspects, unless these aspects fall within the relevant derived law of the European Union.

⁷ Legislative Decree 24/2023, in addition to the reporting or disclosure channels outlined in this procedure, always allows the involved individual the possibility to file a complaint with the judicial or accounting authority.

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The management of this channel is entrusted to the Whistleblowing Committee. The Committee members have been duly trained on the matter and authorized by the Company to process personal data⁸ contained in internal Reports.

Reports can be submitted through the following methods: in writing, electronically, [via the CpKeeper Software platform. Access to the platform is available through the following link:

<https://nts.cpkeeper.online/keeper/available-configuration-links>

5.2.2. External Reporting

The Reporting Person may also submit an External Report to the National Anti-Corruption Authority (ANAC), albeit only as a last resort and specifically, only under the following conditions:

- i. the internal reporting channel adopted by the Company is not active or is active but not in compliance with Legislative Decree 24/2023;
- ii. the internal Report, submitted in accordance with the terms of this procedure, has not been followed up;
- iii. the Reporting Person has reasonable and proven grounds to believe that if an internal Report were made, it would not be effectively followed up, or it may pose the risk of Retaliation;
- iv. the Reporting Person has reasonable grounds to believe that the violation may constitute an imminent or evident danger to the public interest;
- v. if the conflict situation has not been regulated in the internal procedure, if the manager of the report is in a conflict of interest situation concerning a specific report (for example, reported or Reporter).

The external reporting channel established by ANAC ensures, similar to the internal channel defined by the Company, the confidentiality of the identity of the Reporting Person, the content of the report, the involved Person, and any other individuals mentioned in the Report⁹.

External Reports are submitted in writing through the IT platform provided by ANAC on its website in the section dedicated to "Whistleblowing." Reports can also be made orally through telephone lines or voice messaging systems or, upon request of the Reporting Person, through a direct meeting scheduled within a reasonable timeframe. Access methods to these channels and their respective instructions are specified by ANAC on its website.

5.2.3. Public Disclosure

The Reporting Person is also guaranteed the possibility of making a Public Disclosure under the following conditions:

- i. the Reporting Person has previously made an internal and/or external Report and has not received a response within the terms specified in this procedure regarding the measures taken or adopted to address the Report;

⁸ The authorization is considered granted in accordance with Article 29 of Regulation (EU) 2016/679 and Article 2-quaterdecies of Legislative Decree 196/2003.

⁹ Confidentiality is ensured even when the report is made through channels other than those provided for by Legislative Decree 24/2023 or is received by personnel other than those responsible for handling reports, to whom it is transmitted without delay. An external report submitted to a party other than ANAC is forwarded to the latter within 7 days of its receipt, with immediate notification of the transmission to the reporting person.

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- ii. the Reporting Person has reasonable grounds to believe that the Violation may constitute an imminent or evident danger to the public interest;
- iii. the Reporting Person has reasonable grounds to believe that the external Report may entail the risk of Retaliation or may not have an effective follow-up due to specific circumstances, such as those where evidence may be concealed or destroyed, or where there is a reasonable fear that the recipient of the Report may be colluding with the author of the Violation or involved in the violation itself.

5.3. Receipt and Analysis of Internal Reports

Reports are primarily handled by the Committee, which treats internal Reports received confidentially, adopting verification methods to protect the identity of the Reporting Person as well as those involved.

5.3.1. Preliminary Verification

All internal Reports received undergo a preliminary verification by the Committee to determine whether the received communication is accompanied by the necessary information to preliminarily assess its validity and initiate further investigative activities.

The Committee commits to providing the Reporting Person with an acknowledgment of receipt within 7 days of receiving the internal Report. The Committee diligently follows up on received Reports, maintaining communication with the Reporting Person and requesting information or additional details if necessary.

While maintaining the confidentiality of received information, during the preliminary verification activities, the Committee may seek the support of other structures within the Company or specialized consultants, based on the specific competencies required in relation to the content of the Report being verified (subject to compliance with the confidentiality and provisions of Legislative Decree 24/2023).

At the end of the preliminary verification, the Committee may archive internal Reports:

- i. that are not substantiated;
- ii. that do not provide sufficient detailed information to initiate further investigations to verify their validity;
- iii. that are manifestly unfounded.

During the investigative and verification phase, the Committee:

- i. ensures impartiality, fairness, and accuracy in the analysis and evaluation of the internal Report;
- ii. ensures the confidentiality of the collected information and the anonymity of the Reporting Person, if provided; and
- iii. commits not to use internal Reports beyond what is necessary to adequately follow up on them.

Without the express consent of the Reporting Person, the Committee cannot disclose the identity of the Reporting Person or any other information from which their identity can be directly or indirectly inferred to individuals other than (i) those competent to receive or follow up on Reports and (ii) those responsible for

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carrying out any subsequent activities¹⁰ (individuals expressly authorized to process such data in accordance with current privacy and personal data processing regulations).

5.3.1.1. Reports not passing preliminary verification

Internal Reports that do not pass the preliminary verification phase are archived by the Committee in the Cpkeeper platform where they were received, in a dedicated logical space that ensures the confidentiality of the identity of the Reporting Person, accessible only to the Committee members.

In any case, information on internal Reports that do not pass the preliminary verification phase is included in the subsequent report described below.

The Company provides Feedback to the Reporting Person within a reasonable time (and in any case, within a maximum of 3 months from the date of the acknowledgment of receipt of the Report concerning the failure to pass the preliminary phase). This is without prejudice to any further action by the Company regarding the reasons for non-compliance.

The provisions of the subsequent point 7 apply to (i) Reports that prove to be unfounded made with intent or gross negligence; (ii) internal Reports that are manifestly opportunistic and/or unfounded and/or made solely for the purpose of harming the reported party or other individuals, and any other case of misuse or intentional instrumentalization of the Company subject to this procedure, which can be a source of liability, in disciplinary proceedings and in other competent forums.

Therefore, when the criminal responsibility of the Reporting Person for the crimes of defamation or slander is established, even by first-instance judgment, or civil liability in cases of intent or gross negligence, the protections provided in this procedure are not guaranteed, and the Reporting Person is subjected to disciplinary sanctions (where applicable under the law)¹¹.

5.3.1.2. Reports passing the preliminary verification

If the preliminary verification by the Committee determines that the internal Report, adequately substantiated and supported by evidence that allows the validity to be inferred, constitutes conduct that can be pursued even disciplinarily, the Committee proceeds to:

- a) provide immediate and motivated information (through an anonymized report) to the functions/bodies responsible for the application of the sanctioning and disciplinary system, as described in point 7 "Sanctioning and Disciplinary System," so that they can self-determine regarding the disciplinary action to be taken, also in compliance with the principles of specificity, immediacy, and immutability of the accusation if the individuals involved are subordinate workers of the Company¹². In the context of their self-determination, these functions/bodies may conduct further investigations and verifications, requesting the support of the Committee, which remains

¹⁰ These include, by way of example, initiating the disciplinary procedure as well as corrective actions aimed at preventing situations similar to those subject to the report.

¹¹ Per ulteriori dettagli in merito si rimanda a quanto previsto dall'art. 8.2. del presente Regolamento nonché dall'art. 16 "Condizioni per la protezione della persona segnalante" del D.Lgs 24/2023.

¹² In such circumstances, disciplinary measures are applied in compliance with the provisions outlined in Article 7 "Disciplinary Sanctions" of Law No. 300 of 1970 (Workers' Statute) and the National Collective Labor Agreement (CCNL).

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the only interlocutor of the Reporting Person and guarantees confidentiality. If, following additional investigations and verifications, these functions/bodies:

- i. consider the conduct uncontestable, they promptly inform the Committee so that it can archive the Report.
 - ii. consider the conduct relevant, they proceed with the necessary actions, as well as, in the case of subordinate workers, with the related disciplinary notification in accordance with the procedures under art. 7, Law 300/1970 and the National Collective Labor Agreement (CCNL); along with this, suitable privacy information under art. 14 of the GDPR must be provided to the individual involved, other than the person to whom the violation is attributed, and in any case within one month from the start of the processing.
- a) inform the management body, Board of Directors, for evaluations within their respective competence, highlighting the subject of the Report, the outcome of the inquiry, the possible activation of the sanctioning system, as well as any corrective actions aimed at avoiding similar situations in the future.

The Committee commits to processing the internal Reports received within a reasonable time and to providing Feedback¹³ to the Reporting Person regarding the outcome within three months from the date of the acknowledgment of receipt or, in the absence of this acknowledgment, within three months from the expiration of the seven-day period from the submission of the Report.

5.4. Special Cases

5.4.1. Reports Directed to Committee Members

If the internal Report containing serious, specific, and concordant elements concerns one or more members of the Committee, it must be transmitted to the Board of Directors, by hand delivery to the Chief Executive Officer of any supporting documentation, or by sending a registered letter with return receipt or express courier addressed to the Company's registered office, at Via Morletta 10/12 Lallio (Bg), with the following wording: "Personal and Confidential - Attention CEO Mr. Manzoni Marco."

The Board of Directors, after consulting the Board of Statutory Auditors, after collectively assessing whether the internal Report is accompanied by the necessary information to preliminarily assess its validity and initiate subsequent investigative activities, follows up on the same by conducting the inquiry, also using the Company's internal skills and, if necessary, specialized consultants, always respecting the confidentiality provided by the law and the provisions contained in this document.

The inquiry follows the process described in this procedure.

The decision of the Board of Directors is formalized through a written resolution.

¹³ This may involve notifying the archiving of the report, commencing an internal inquiry, and, if applicable, disclosing the findings. Additionally, implementing corrective actions to address the reported issue or referring the matter to an appropriate authority for further investigation.

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5.4.2. Anonymous Reports

The Company allows the Reporter to submit the Report anonymously, provided it is detailed and supported by elements suitable and sufficient to pass the preliminary verification.

The Company will treat and retain anonymous Reports according to the general criteria for storing Reports described above, making it possible to trace the identity of the Reporter if they or the person who filed the report communicate to ANAC that they have suffered retaliatory measures due to that anonymous report or denunciation.

In cases of anonymous reporting, denunciation to the judicial authority, or public disclosure, if the Reporting Person has subsequently been identified and has suffered retaliation, the protective measures provided in case of Retaliation apply.

6. SANCTIONING AND DISCIPLINARY SYSTEM

In cases where, from the investigations carried out, the Violations subject to the internal Report are found to be substantiated, the body/function responsible for activating the Sanctioning System decides which type of sanction to impose on the individuals who committed the violation.

Depending on the qualification of the involved Person and the legal and contractual classification of Employees, the Disciplinary System is activated by:

- i. Chief Executive Officer (CEO) if it is a non-managerial employee;
- ii. Board of Directors in reference to the dissolution or revocation of a collaboration relationship, involving a top manager and the Company;
- iii. Shareholders' Meeting, if it is an Auditor;
- iv. Shareholders' Meeting, if it is an Administrator;
- v. Board of Directors, if it is a member of the Committee;
- vi. Chief Executive Officer (CEO) if it is a third party.

The sanction must be proportionate and graduated based on the severity of the act, in compliance with the applicable regulations at any given time.

If the reporting Person is co-responsible for the Violations, a privileged treatment is provided for the Reporting Person compared to other co-responsible parties, in line with the Violation committed and applicable discipline. However, the protection guaranteed by Legislative Decree 24/2023 safeguards the worker from direct and indirect retaliatory reactions caused by their report and the application of disciplinary sanctions resulting from it. It does not establish a generalized exemption for all disciplinary violations that the employee, alone or in concert with others, may have committed, at most valuing their active repentance and collaborative activity during the fact-finding phase in choosing the sanction to be imposed.

The identity of the Reporting Person and any other information from which their identity can be directly or indirectly inferred cannot be revealed without their express consent¹⁴. The free, specific, unequivocal, and

¹⁴ This procedure also safeguards the identity of the involved individual and those mentioned in the report until the completion of proceedings initiated due to the report, in accordance with the same guarantees provided for the reporting person.

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informed consent of the Reporting Person will be collected in writing and kept by the Committee in the documentation related to the Report.

Within the disciplinary proceedings, the identity of the reporting person cannot be disclosed if the disciplinary charge is based on separate and additional findings than those in the report, even if they result from it. If the charge, wholly or in part, is based on the report, and knowledge of the reporting person's identity is essential for the defense of the accused, the report can only be used for disciplinary proceedings in the presence of the express consent of the reporting person to disclose their identity. The Committee, where not already done, collects the consent from the reporting person, informing them in writing of the reasons for the necessity to reveal their identity or other information that could potentially be inferred. This is done to complete the handling of the report or for disciplinary proceedings, also for the defense of the involved person.

If the reporting person denies consent to disclose their identity, the Committee archives the internal report without further action. This procedure does not affect the criminal and disciplinary responsibility of the reporting person in the case of false or defamatory reporting under the criminal code and Article 2043 of the civil code. Sanctions are also imposed on those who, with intent or gross negligence, submit reports that prove to be unfounded.

Abuse of this procedure, including manifestly opportunistic or unfounded internal reports made solely to harm the accused or other parties, and any other misuse or intentional instrumentalization of the Company subject to this procedure, is a source of responsibility in disciplinary and other competent forums. Therefore, when the criminal liability of the reporting person is established, even with a first-degree verdict, for the offenses of defamation or slander or civil liability in cases of intent or gross negligence, the protections provided in this procedure are not guaranteed, and the reporting person may face disciplinary sanctions (where applicable under the relevant laws).¹⁵

7. PROTECTION OF THE REPORTING PERSON AND APPLICATION OF PROTECTIVE MEASURES

7.1. Non-Retaliation

Any form of Retaliation against the Reporting Person is prohibited. The prohibition of Retaliation and, in any case, the protective measures provided by Legislative Decree 24/2023 against the Reporting Person also apply to:

- a) Facilitators;
- b) Persons in the same work context as the Reporting Person, the one who has filed a report with the judicial or accounting authority, or the one who has made a Public Disclosure and who are linked to them by a stable emotional or family relationship up to the fourth degree;

¹⁵ For further details on this matter, reference is made to the provisions of Article 16, "Conditions for the protection of the reporting person," of Legislative Decree No. 24/2023.

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- c) Colleagues of the Reporting Person or the person who has filed a report with the judicial or accounting authority or made a Public Disclosure, working in the same work context, with a habitual and current relationship with that person;
- d) Entities owned by the Reporting Person or the person who has filed a report with the judicial or accounting authority or made a Public Disclosure, or entities where these individuals work, as well as entities operating in the same work context as these individuals.

The reasons that led the Reporting Person to Report or disclose publicly are irrelevant to their protection.

As previously mentioned in section 6.5.2., the conditions for protection also apply in cases of anonymous reporting (internal and/or external) or reporting to the judicial or accounting authority or public disclosure if the Reporting Person has been subsequently identified and has suffered retaliation. This protection is also applicable to reports submitted to the institutions, bodies, and competent organizations of the European Union, in accordance with the conditions specified in this procedure (as well as Article 6 of Legislative Decree 24/2023).

Retaliations in the work context against Reporting Persons must be reported to ANAC, which, in turn, will inform the National Labor Inspectorate for the measures within its competence. It is important that those who have suffered retaliation do not transmit the communication to subjects other than ANAC to avoid nullifying the protections that Legislative Decree 24/2023 guarantees, foremost among them being confidentiality.

As per the Regulation for the management of external reports and the exercise of the sanctioning power of ANAC in implementation of Legislative Decree 24/2023, approved by resolution no. 301 of July 12, 2023, communications and reports from which the sanctioning procedures governed by the aforementioned Regulation may arise are forwarded to ANAC through the platform available on the institutional website of ANAC (<https://www.anticorruzione.it/-/whistleblowing> - Section 5 of the Form), which uses encryption tools and guarantees the confidentiality of the identity of the Reporting Person and the content of the communication and report, as well as the related documentation.

Acts taken in violation of the prohibition of Retaliation are void, and the Reporting Person who has been dismissed due to the Report (internal and/or external), Public Disclosure, or reporting to the judicial or accounting authority has the right to be reinstated in the workplace¹⁶.

In the context of judicial, administrative, or other non-judicial proceedings aimed at establishing the behaviors, acts, or omissions prohibited against the Reporting Person, it is presumed that they occurred due to the Report (internal and/or external), Public Disclosure, or reporting to the judicial or accounting authority. According to the law, the burden of proving that such behaviors or acts are motivated by reasons unrelated to the Report (internal and/or external), Public Disclosure, or reporting lies with the person who has engaged in them (e.g., Employer).

Furthermore, in case of a compensation claim filed with the judicial authority by the Reporting Person, if they demonstrate having made a Report (internal and/or external), a Public Disclosure, or a report to the

¹⁶ The judicial authority shall take all necessary measures, including provisional ones, to ensure protection for the invoked legal situation, including compensation for damages, reinstatement in the workplace, the order to cease conduct in violation of the prohibition of Retaliation, and the declaration of nullity of acts adopted in violation of Legislative Decree No. 24/2023.

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judicial or accounting authority and having suffered damage, it is presumed, unless proven otherwise, that the damage resulted from it.

According to the Guidelines ANAC approved by Resolution no. 311 of July 12, 2023, not all subjects to whom protections against retaliation are recognized can benefit from the reversal of the burden of proof. Specifically, those subjects who - having a qualified connection with the Reporter, complainant, or public discloser - could suffer retaliation due to this connection are excluded from this benefit.

This includes Facilitators, persons in the same work context, colleagues, and even legal entities in cases where they are entities owned by the Reporter, complainant, or public discloser or entities where they work or entities operating in the same work context: for all these subjects, if they claim to have suffered retaliation or damage, the ordinary burden of proof applies.

7.2. Conditions for the Application of Protection from Retaliation

In accordance with what is provided by the ANAC Guidelines approved by Resolution no. 311 of July 12, 2023, the application of the protection regime against retaliation provided by the Decree is subject to the following conditions and requirements:

The Reporter has reported or disclosed publicly based on a reasonable belief that the information about the reported violations is truthful and falls within the objective scope of the decree.

The Report or public disclosure was made in accordance with the discipline provided by Legislative Decree 24/2023.

There must be a consequential relationship between the reported, disclosed, or reported violation and the retaliatory measures suffered.

7.3. Limitation of Liability under Article 20 of Legislative Decree 24/2023

According to the law, the Reporting Person who reveals or discloses information about Violations covered by the obligation of secrecy, other than that of Article 1, paragraph 3 of Legislative Decree 24/2023¹⁷, or related to the protection of copyright or the protection of personal data, or reveals or discloses information about Violations that harm the reputation of the involved or reported Person, when, at the time of the disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary to reveal the Violation, and the Report (internal and/or external), Public Disclosure, or reporting to the judicial or accounting authority was made in accordance with Legislative Decree 24/2023. In these cases, any further liability, including civil or administrative, is also excluded.

Unless the act constitutes a crime, the Company or the Reporting Person does not incur any liability, including civil or administrative, for the acquisition of information about Violations or for access to them.

¹⁷ Article 1, paragraph 3 of Legislative Decree No. 24/2023 states: "The application of national or European Union provisions on: a) classified information; b) forensic and medical professional secrecy; c) secrecy of the deliberations of judicial bodies, shall remain unaffected."

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In any case, criminal liability and any other liability, including civil or administrative, are not excluded for behaviors, acts, or omissions not related to the Report (internal and/or external), reporting to the judicial or accounting authority, or public disclosure or that are not strictly necessary to reveal the Violation.

8. STORAGE AND ARCHIVING

The Committee is informed of any sanctions imposed following internal and external Reports. The competent corporate function archives the documentation related to the sanctioning and disciplinary process.

The Committee proceeds to archive the documentation related to the internal Report, received via the IT channel, and its investigation, in a specific logical space that ensures, through encryption tools, the confidentiality of the identity of the Reporting Person, accessible only to the Committee members.

The internal Reports received are kept for the time necessary for their processing and, in any case, not beyond five years from the date of communication of the final outcome of the reporting procedure, respecting the confidentiality obligations of Article 12 of Legislative Decree 24/2023 and the principle of Article 5, paragraph 1, letter e) of Regulation (EU) 2016/679 and Article 3, paragraph 1, letter e).

The Committee can maintain a Register of Reports in which personal data related to the Reporting Person, Persons involved, indicated as possible responsible for illicit conduct, as well as those who are in various capacities involved in the internal Report, are anonymized¹⁸.

9. REPORTING

The Committee annually reports on the proper functioning of internal reporting systems to the Board of Directors, providing aggregated information on the findings of the activities carried out and the follow-up given to internal Reports.

In drafting this report, the Committee is required to comply with the provisions of the legislation on the protection of the identity of the Reporting Person and the applicable data protection regulations.

10. ENTRY INTO FORCE AND TRANSMISSION OF THE PROCEDURE

This procedure comes into force on December 15, 2023, and is transmitted to the Recipients in the following ways:

- Posted on company bulletin boards, in an easily accessible place;
- Published on the company's computer system Studio Web, in the dedicated section Employee Bulletin Board;
- Published on the company's website www.nts moulding.com, in the Ethics section;
- Published on the company's Intranet website in the Ethics and Sustainability section.

For anything not provided for in this procedure, reference is made to Legislative Decree 24/2023.

¹⁸ The retention of anonymized data does not violate the provisions of Article 12 of Legislative Decree No. 24/2023 regarding the retention times of personal data and complies with what is stipulated in Article 5, paragraph 1, letter e) of Regulation (EU) 2016/679.

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REPORTS AND PROTECTION MEASURES****11. MAIN SOURCES AND PRACTICES**

- EU Directive No. 2019/1937 of the European Parliament and of the Council, of October 23, 2019;
- Legislative Decree No. 24/2023, of March 10, 2023;
- ANAC Regulation for the management of external reports and for the exercise of ANAC's sanctioning power in implementation of Legislative Decree No. 24/2023, of March 10, 2023, adopted with resolution No. 301 of July 12, 2023;
- ANAC Guidelines on the protection of persons who report violations of Union law and the protection of persons who report violations of national legal provisions, adopted with Resolution No. 311 of July 12, 2023.