

WHISTLEBLOWING PROCEDURE FOR REPORTS OF WRONGDOING PURSUANT TO ART. 6 (IT.) LEGISLATIVE DECREE 231/2001

Organisation and Management Model pursuant to (It.) Legislative Decree no. 231/2001

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1. REGULATORY FRAMEWORK AND NATURE OF THE PROVISION

This procedure, which is an integral part of Model 231, is aimed at governing the methods for reporting unlawful conduct within the company.

Specifically, this document identifies appropriate internal information channels conducive to ensuring the receipt, analysis and processing of reports, as well as whistleblower protection systems against discriminatory, retaliatory or, in any case, punitive measures within the employment relationship.

Art. 1(51), of (It.) Law 190/2012 has introduced a new article within (It.) Legislative Decree 165/2001, art. 54-bis, titled “Protection of public employees who report wrongdoing,” by virtue of which a measure has been provided for in our legal system aimed at encouraging the uncovering of cases of wrongdoing, referred to as whistleblowing.

The National Anticorruption Authority (hereinafter ANAC) has issued Resolution no. 06/2015 “Guidelines on the matter of protection of the public employee reporting wrongdoing (so-called whistleblower),” which provides, among other things, indications on the measures that public administrations must implement to protect and keep confidential the identity of employees who report wrongdoing, as set forth by the aforementioned art. 54-bis.

Subsequently, to ensure further protection of whistle-blowers, on 29 December 2017 (It.) Law 179/2017 came into force, setting forth “Provisions for the protection of those who report crimes or wrongdoing which they have become aware of in the context of a public or private employment relationship,” whose art. 1 amended art. 54-bis mentioned above.

The regulatory amendment introduced by (It.) Law 179/2017 also concerned art. 6 of (It.) Legislative Decree 231/2001 which governs the suitable organisation and management models to prevent crimes.

Lastly, the lawmaker issued (It.) Legislative Decree no. 24/2023 implementing Directive (EU) 2019/1937 of the European Parliament and Council on the protection of persons reporting violations of EU law, and laying down provisions concerning the protection of persons reporting violations of national laws.

Pursuant to art. 6 of (It.) Legislative Decree 231/2001, the Model must set forth:

1. one or more channels to allow the persons indicated by the law, to submit, while protecting the integrity of the entity, detailed reports of unlawful conduct, significant pursuant to (It.) Legislative Decree. no. 231/2001 and based on precise and consistent factual elements, or breaches of the organisation and management model of the entity, which they have become aware of by virtue of their role; said channels ensure confidentiality on the whistle-blower's identity in the activities for handling the report;
2. at least one alternative whistleblowing channel suitable for ensuring confidentiality on the whistleblower's identity, with computerised methods;
3. suitable measures to prevent retaliatory or discriminatory acts, direct or indirect, against the whistleblower for reasons directly or indirectly connected to the report;
4. sanctions against those who breach the measures to protect the whistleblower, as well as those who, with intent or gross negligence, make reports that prove to be unfounded.

Therefore, in compliance with art. 6 (It.) Legislative Decree 231/2001, multiple channels must be set up which, for the purpose of protecting the Company, enable detailed reports of conduct representing crimes or breaches of Model 231. These whistleblowing channels also ensure confidentiality on the whistleblower's identity.

2. DEFINITIONS

1. Whistleblower:

- Employees:

- Workers whose work contract is governed by (It.) Legislative Decree no. 81/2015. These include, for example, part-time, intermittent, fixed-term, agency, apprenticeship and voucher-based work contracts.

-
- Workers who perform occasional services (whose employment contract is governed by art. 54-bis of (It.) Law Decree no. 50/2017, converted as amended and added by (It.) Law no. 96/2017).
 - Self-employed workers who perform their work activity at the company, including:
 - Self-employed workers indicated in paragraph I of It. Law no. 81/2017. These are workers with self-employment contracts governed by Title III of Book V of the (It.) Civil Code, including the contracts for works referred to in art. 2222 of the (It.) Civil Code. These include, for example, self-employed workers who carry out intellectual professions for which registration in specific registers or lists is required, such as psychologists, architects, surveyors, etc.
 - Holders of a work contract referred to in art. 409 of the (It.) Code of Civil Procedure. Reference is made to the contracts set out under no. 3 of the aforementioned provision, i.e. agency, commercial representation contracts and other work contracts that result in the continuous and coordinated provision of work, predominantly personal, even if it is not an employment relationship. For example, lawyers and engineers who provide their work to a private sector entity, organising it autonomously (self-employment contract).
 - Holders of a work contract referred to in art. 2 of (It.) Legislative Decree 81/2015. This concerns – pursuant to co. 1 of the aforementioned regulation – of contracts organised by the principal that take the form of performance of solely personal and continuing services, with their performance methods organised by the principal also with regard to “working times and place” (so-called “external organisation”).
 - Freelance professionals and consultants who work for the company and who might be in a privileged position to report violations they witness.
 - Volunteers and interns, paid and unpaid, who work for individual persons within the company who are however at risk of retaliation for reporting violations. Retaliation against these persons may include, for example, no longer using their services, giving them negative job references, or otherwise

damaging their reputation or career prospects.

- Shareholders natural persons who hold company shares.
- Persons with administration, management, control, supervision or representation roles, even where said roles are carried out on a mere de facto basis, within the company. This concerns persons connected in a broad sense to the organisation in which the violation occurs and in which they exercise certain functions, even failing due appointment (de facto exercise of functions). This may include, for example, members of the Board of Directors, even without executive roles.

It should be noted that the aforementioned persons may make a report while the employment relationship or other type of legal relationship is in force, as well as during the probationary period and before (for example, in the pre-contractual stage) or after the establishment of the legal relationship.

2. Violations: conduct, acts or omissions that harm the public interest or the integrity of the private entity and which consist of:

- administrative, accounting, civil or criminal offences;
- unlawful conduct within the meaning of (It.) Legislative Decree 231/2001 or breaches of the Model;
- wrongdoing falling within the scope of European Union or national acts relating to the following sectors: public procurement, services, financial products and markets and 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 security of networks and information systems;
- acts or omissions that harm the EU's financial interests;
- acts or omissions concerning the domestic market;
- acts or conduct that frustrate the object or purpose of the provisions set out in EU acts in the aforementioned sectors.

In this connection, please refer to paragraph 6.1 concerning the subject of the report.

3. Information on the violations: information, including well-founded suspicions, regarding violations committed or which, on the basis of concrete elements, might be committed in the organisation, as well as elements regarding conduct aimed at concealing said violations.

4. Report: written or oral communication to inform on violations.

5. Internal report: written or oral communication to inform on violations submitted via the internal whistleblowing channel.

6. External report: written communication to inform on violations submitted via the ANAC whistleblowing channel.

7. Public disclosure: make information about violations publicly available through the press or electronic media or by means of dissemination capable of reaching a large number of people.

8. Facilitator: natural person who assists the whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential.

By using the term “*assistance*,” the law refers to a person who provides consultancy and support to the whistleblower. Furthermore, the person operates in the same work context as the whistleblower.

By way of example, the facilitator might be a colleague from an office other than the one the whistleblower works in, who assists him/her in the reporting process in a confidential manner, i.e. without disclosing the information he/she becomes aware of.

The facilitator might be a colleague who is also a trade union representative if he/she assists the whistleblower in his/her name and on his/her own behalf, without using the trade union affiliation. It should be clarified that, if the person assists the whistleblower under his/her trade union affiliation, he/she does not act as facilitator. In this case, the provisions on consultation of trade union representatives and repression of anti-union conduct set out in (It.) Law no. 300/1970 shall remain applicable.

9. Person concerned: natural or legal person mentioned in the internal or external report or in the public disclosure as the person allegedly responsible for the violation or as a person otherwise implicated.

10. Retaliation: any conduct, act or omission, even if only attempted or threatened, carried out as a result of the report, the complaint to the judicial or accounting authority or the public disclosure, and which causes or may cause the whistleblower to suffer unjust damage, directly or indirectly.

Non-exhaustive list:

- a) termination, suspension or equivalent measures;
- b) demotion or failure to promote;
- c) change of duties, change of workplace, salary reduction, change of working hours;
- d) discontinuation of training or any restriction of access thereto;
- e) negative remarks or references;
- f) application of disciplinary measures or other sanctions, including financial sanctions;
- g) coercion, bullying, harassment, or ostracism;
- h) discrimination or any unfavourable treatment;
- i) failure to convert a fixed-term employment contract into a permanent employment contract, where the worker should have a legitimate expectation of said conversion;
- j) failure to renew or early termination of a fixed-term employment contract;
- k) damage, including to the person's reputation, particularly on social media, or economic or financial detriment, including loss of financial opportunities and loss of income;
- l) entry into inappropriate lists on the basis of a formal or informal sector or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- m) early termination or cancellation of the contract for the supply of goods or services;
- n) cancellation of a licence or permit;
- o) request to undergo psychiatric or medical check-ups.

11. Private sector entities:

- entities that have employed, in the last year, an average of at least fifty employees with permanent or fixed-term employment contracts;

- entities falling within the scope of EU acts referred to in parts I.B and II of the annex;
- entities adopting organisation, management and control Models, even if they have not reached the average number of employees referred to above in the last year.

3. RECIPIENTS

The recipients of this procedure are as follows:

- company senior managers and members of the corporate bodies;
- employees;
- those who, despite not being part of the employee category, operate for the company and are under the Company's control and management;
- partners, suppliers, contractors, consultants.

4. IMPLEMENTATION AND TRAINING METHODS

This procedure is extensively disclosed, to employees as well as to consultants, in order to become a constant point of reference in the Company's activities.

Specifically, for the purpose of implementing the procedure, adequate training and information sessions are carried out with the personnel.

Please refer to paragraph 13 with regard to the dissemination of this procedure.

5. PURPOSE AND SCOPE

The objective pursued by this procedure is to describe and regulate the process for reporting violations of wrongdoing or irregularities, providing the whistleblower with clear operational instructions regarding the object, contents, recipients and methods for sending in the reports, as well as regarding the forms of protection that are set up by the Company in compliance with the regulatory provisions (such as, for example, prohibition of discrimination against

the whistleblower, etc.).

This procedure also aims to regulate the methods for ascertaining the validity and legitimacy of the reports and, consequently, to undertake the appropriate corrective and disciplinary actions to protect the Company.

6. THE REPORTS

6.1. Subject of the report

The report must concern the commission or attempted commission of administrative, accounting, civil or criminal offences or wrongdoing breaching the principles and provisions of the Organisation and Management Model, the ethical values and rules of conduct established in the Company's Code of Ethics and the Company's internal procedures or offences that fall within the scope of the acts of the European Union which one becomes aware of during and/or because of the performance of one's work duties or by reason of the employment relationship/contract.

By way of example, hiring an employee in breach of company procedure, undue authorisation and subsequent reimbursement of expenses to employees in breach of company procedure, undue access to company IT devices, corruption incidents unknown to the company (giving or promising money in exchange for a benefit), violation of environmental and workplace safety regulations, embezzlement of sums deriving from European Union grants.

Only reports concerning facts directly ascertained by the whistleblower are followed up on.

The report cannot concern complaints or grievances of a personal nature of the whistleblower, **who indeed must not use the measure merely for personal purposes**, for retribution or retaliation, which, if anything, fall within the more general rules governing the employment relationship/contract or the relationships with the hierarchical superior or colleagues.

Information that may be reported does not include clearly unfounded

information, information that is already in the public domain, or information acquired only on the basis of unreliable rumours or hearsay, as well as mere irregularities in the management or organisation of activities.

Therefore, in general, reports considered relevant concern conduct, risks, crimes or wrongdoing, either committed or attempted, to the detriment of the company.

6.2 Content of the report

The reports must be: a) detailed and based on precise and consistent elements; b) concern facts that are verifiable and are known directly by the whistleblower; c) contain all the information required to unequivocally identify the perpetrators of the unlawful conduct.

The whistleblower must therefore provide all the useful information for carrying out the appropriate checks and investigations to ascertain the facts reported.

Specifically, as set out in the appropriate reporting form, attached to this procedure (*Encl. 1*) which it is an integral part of, the report must contain:

- the personal details of the whistleblower, indicating his/her qualification or professional role;
- a clear and detailed description of the precise and consistent facts reported and how he or she became aware of them;
- details on the time and place where the acts were committed;
- general information and role (qualification, professional position or service in which the activity is carried out) that allow the individual or individuals who carried out the reported facts to be identified;
- indication of any other individuals who may report on the reported facts;
- indication of any documents that may confirm the truthfulness of the facts reported;
- any other information that may provide useful proof on the existence of the facts reported

Although reports sent in a non-anonymous form are preferable, anonymous

reports are also permitted, i.e. reports without elements that allow the author to be identified, provided that they are adequately detailed and circumstantial and capable of uncovering specific situations and facts. They are taken into consideration only if they do not appear irrelevant, unfounded or manifestly defamatory in content *prima facie*.

Notwithstanding the requirement of the truthfulness of the facts or situations reported, for the protection of the person reported.

7. REPORTING METHODS

Internal whistleblowing channel.

In order to protect the confidentiality of the whistleblower, reports must be sent via direct communication as follows:

- Through the Poste Italiane Postal Service to the address of the professional appointed to Supervisory Body (Mr. Francesco Tagliabue with office in Como, Piazzale Gerbetto, 6), in which case, in order to ensure confidentiality, the report must be placed in a sealed envelope bearing the wording “confidential personal”;

- orally to the telephone number of the professional domicile of the Supervisory Body (+39 031 26 25 91) or by requesting a direct meeting at the professional address thereof; recorded oral reports are excluded and shall not be handled.

Reports concerning the Supervisory Body (**only**) may also be sent anonymously, to the Board of Statutory Auditors

- through the Poste Italiane Postal Service to the address of the professional appointed to chair the Board of Statutory Auditors (Mr. CAVADINI DANIELE with office in Corso XXV Aprile, 74/A, 22036 Erba CO), in which case, in order to ensure confidentiality, the report must be placed in a sealed envelope bearing the wording “confidential personal”;

- orally to the telephone number of the professional domicile of the Supervisory Body (+39 031 64 78 11) or by requesting a direct meeting at the professional address thereof; recorded oral reports are excluded and shall not be handled.

All reports received, regardless of the channel used, are acquired, handled and archived by the Supervisory Body to protect the confidentiality of the whistleblower as per the privacy information provided on the Company's website.

External whistleblowing channel.

The whistleblower may make an external report to the National Anticorruption Authority (ANAC) via the dedicated platform on the institutional website, should the following conditions apply:

- an internal whistleblowing channel is not provided or not active;
- the internal report was not followed up;
- the whistleblower has reasonable grounds to believe that the internal report would not be followed up effectively or might lead to a risk of retaliation;
- the whistleblower has reasonable grounds to believe that the subject of the report poses an imminent or manifest danger to the public interest;
- the subject of the report may be retaliation suffered following the report sent to the internal channel.

Public disclosure.

The whistleblower may publicly disclose information on the above violations provided that:

- the whistleblower previously made an internal and external report and no response was given within the deadlines;

-
- the whistleblower has reasonable grounds to believe that the subject of the report poses an imminent or manifest danger to the public interest;
 - the whistleblower has reasonable grounds to believe that the external report would not be followed up effectively or might lead to a risk of retaliation.

8. WHISTLE-BLOWER PROTECTION

8.1. Confidentiality

Reports may not be used beyond what is necessary to adequately follow up on them.

The whistleblower's identity may not be disclosed without his/her express consent to persons other than those responsible for receiving or following up on the reports, expressly authorised to process said data. Failure to comply with this obligation represents a breach of the procedure and, consequently, of the Company's Model.

It should be specified that the prohibition to reveal the whistleblower's identity refers not only to the whistleblower's name but also to any other information or element of the report, including the attached documentation, from the disclosure of which the whistleblower's identity may be directly or indirectly inferred.

Within the criminal procedure, the whistleblower's identity is covered by secrecy pursuant to art. 329 (It.) Code of Criminal Procedure.

Within the proceedings before the Court of Auditors, the whistleblower's identity cannot be revealed until the investigation stage is closed.

With regard to the disciplinary procedure, the whistleblower's identity cannot be revealed when the disciplinary charge is based on separate and additional investigations to the report, even if carried out in consequence thereof. The identity may be revealed to the manager of the company department who deals with the disciplinary procedure as well as to the person reported only in cases where:

1. there is the whistleblower's express consent;

2. the disciplinary charge laid is based, wholly or in part, on the report, and knowledge of the whistleblower's identity is strictly indispensable for the reported person's defence, provided that this circumstance is argued and proven by the latter during the hearing or by submitting written defence documents. In that case the whistleblower is informed by written notice of the reasons for the disclosure.

Furthermore, the whistleblower's report is not covered by the right of access to administrative deeds set forth by arts. 22 et seq. of (It.) law 241/1990. The document cannot, therefore, be viewed or copied by persons requesting, as it falls within the scope of the cases for exclusion referred to in art. 24(1)(a), (It.) Law 241/1990 as amended and added.

In the event that the report is forwarded to other structures/bodies/third parties for the purpose of carrying out investigation activities, only the content of the report must be forwarded, removing all references which might make it possible, even indirectly, to identify the whistleblower.

Lastly, it is pointed out that confidentiality protection is guaranteed also to:

- facilitator, with regard to his/her identity as well as to the assistance activity;
- persons from the same working environment as the whistleblower, claimant or person making a public disclosure and who are linked to them by a stable relationship or kinship bond within the fourth degree;
- work colleagues of the whistleblower, claimant or person making a public disclosure, who work in the same workplace and who have habitual and ongoing relations with said person;
- entities owned – exclusively or in majority ownership by third parties – of the whistleblower, claimant or person making a public disclosure;
- entities where the whistleblower, claimant or person making a public disclosure work;
- entities operating in the same workplace as the whistleblower, claimant or person making a public disclosure.

8.2 Prohibition of retaliation

No form of retaliation is permitted or tolerated against the whistleblower, i.e. conduct, act or omission, even if only attempted or threatened, carried out as a result of the report or the public disclosure, and which causes or may cause the whistleblower to suffer unjust damage, directly or indirectly.

Discriminatory or retaliatory measures include, by way of example, as also indicated in the paragraph “*definitions*,” unjustified disciplinary actions, unsubstantiated demotions and any other form of retaliation that results in uncomfortable or intolerable working conditions and damage, including to the person’s reputation, on social media.

Any person who believes they have been subject to discrimination because they have reported an offence or irregularity must inform ANAC in detail in accordance with the methods set out by the external reporting channel.

The Company reserves the right to take appropriate action against anyone who carries out retaliatory actions against those who have filed a report in compliance with this procedure.

The whistleblower protection measures apply to persons who, at the time of the report or public disclosure:

- had **reasonable grounds** to believe that the information on the reported violations was **true**; however, the certainty regarding the actual occurrence of the facts reported is irrelevant;
- had **reasonable grounds** to believe that the information on the reported violations fell within the aforementioned **objective scope**.

The whistleblower may benefit from protective measures in relation to retaliation suffered as a result of the report, only if, in addition to the aforementioned conditions, there is a close connection between the report and public disclosure, on the one hand, and the unfavourable conduct/act/omission suffered directly or indirectly, on the other.

The personal and specific reasons that led the person to make the report, public disclosure or complaint are irrelevant.

However, the protection provided for the whistleblower in the event of retaliation does not apply in cases where the whistleblower has been found, even with a first-instance judgement, to be criminally liable for the crimes of defamation or slander or for the same crimes committed with the report, or to be civilly liable for having reported false information intentionally with intent or gross negligence; in addition to all cases in which the whistleblower is liable as described in paragraph 11.

Failing the conditions set out above, protection from retaliation cannot be guaranteed even to persons other than the whistleblower who assisted him/her in submitting the report (facilitator, work colleagues, ...)

9. ACTIVITY TO ASCERTAIN THE VALIDITY OF THE REPORT

With regard to internal reports, the management and ascertainment of the validity of the circumstances set out in the report are entrusted to the Supervisory Body, which does so in compliance with the principles of impartiality and confidentiality.

Within seven days of the date of receipt of the report, the Supervisory Body shall issue the whistleblower with a notice of receipt of the report.

The Supervisory Body carries out any activity deemed appropriate, including a personal hearing of the whistleblower and any other persons who may provide information on the facts reported.

During the checks, the Supervisory Body may use the support and collaboration of the company officers who may be competent from time to time and, where necessary, of external consultants specialised in the field of the report received.

During the investigation activity on the report, the right to confidentiality and respect for the anonymity of the whistleblower are safeguarded, unless this should not be possible due to the nature of the investigations to be carried out. The same duties of conduct, concerning confidentiality on the whistleblower's identity, apply to anyone who may have acted in support of the Supervisory Body.

If, upon completion, the preliminary analysis should find:

- the **obvious groundlessness** due to the absence of elements factually conducive to justifying the ascertainment;
- the absence of sufficiently detailed factual elements or, however, the report has a **generic content** that does not support an understanding of the facts or is sent with inadequate or irrelevant documentation;

The Supervisory Body may ask the whistleblower for additional information via the specific channel or may archive the report, together with the relevant reasons.

Upon completion of the preliminary investigation, the Supervisory Body provides feedback to the whistleblower within three months from the date of the acknowledgment of receipt or, failing said notice, within three months from expiry of the seven-day deadline from submission of the report.

In the event of well-founded reports, the Supervisory Body draws up a summary report of the investigations carried out and the evidence that has emerged, and shares it, based on the results, with the company officers competent from time to time, in order to ensure the implementation of any action plans and the adoption of actions to protect the Company.

On an annual basis, the outcomes of the investigation activity are also submitted to the Board of Directors for review and for sharing any actions to protect the Company.

ANAC manages its own reporting channel and appoints specifically trained personnel.

It notifies the whistleblower of receipt of the external report within seven days of receipt; thoroughly follows up on the reports received; liaises with the whistleblower and provides feedback to the whistleblower within three months or six months if there are justified reasons. At the end of the procedure, ANAC notifies the whistleblower of the final outcome which may also consist in archiving or forwarding to the competent administrative or judicial authorities, a recommendation or an administrative sanction.

10. ARCHIVING THE DOCUMENTATION

The Supervisory Body is required to document the reports received, through storage of computerised and/or paper documents, in order to ensure full traceability of the measures undertaken to fulfil its institutional functions.

The Supervisory Body reserves the right to archive and mark as confidential data and elements that may allow the whistleblowers to be identified, unless with express consent, in order to ensure the confidentiality of the whistleblowers' data.

Printed documents are archived in an identified location, to which access is permitted only to the Supervisory Body or to expressly authorised persons.

11. WHISTLE-BLOWER'S RESPONSIBILITIES

The whistleblower is liable in **criminal proceedings** for the crimes of defamation or slander or for the same crimes committed with the complaint as well as in **civil proceedings** for intentionally reporting false information with intent or gross negligence.

Any forms of abuse, such as manifestly opportunistic reports and/or reports made with the sole purpose of harming the person reported and/or other persons, and any other case of misuse or intentional exploitation of these measures for one's own advantage, also give rise to liability in **disciplinary proceedings** and before other competent bodies.

Furthermore, in the event that the whistleblower is jointly responsible for the fact covered by the report, this will be taken into account for the purposes of assessing the proportionality and the sanction to be applied in the specific case.

12. PERSONAL DATA PROCESSING

The personal data of the whistleblowers, the reported persons and all and any subjects concerned, acquired while handling the report, shall be processed in compliance with the regulations in force regarding the protection of personal data and, however, in line with the provisions of the GDPR and limited to those strictly necessary to ascertain the validity of the report and for handling it.

Specifically, the Company, as data controller, warrants that the data shall be processed for the sole purpose of implementing this procedure and, therefore, for properly handling the report, in compliance with fundamental rights and freedoms, as well as the dignity of the data subjects, with specific reference to the confidentiality and security of the data.

The lawfulness (legal basis) for the processing of personal data is identified in the fulfilment of a legal obligation (cf. art. 13 of It. Legislative Decree 24/2023) pursuant to art. 1 (c) of GDPR 679/2016.

Therefore, the data shall be processed:

- by informing adequately and in advance the data subject, through the privacy information provided on the Company's website in the section dedicated to the Organisation and Management Model, which is an integral and substantial part of this procedure and which indicates, inter alia: purposes and methods of processing personal data, legal basis, data controller, recipients and categories of recipients to whom the reported data may be sent in the context of handling the report, any transfer to third countries, time frames and methods of data storage, as well as rights that can be exercised by the whistleblower with reference to his/her personal data;
- concerning only personal data that are strictly necessary and relevant to the purposes for which they are collected. Therefore, all the personal data (of any natural person) contained in the report or otherwise collected during the investigation that are not necessary shall be deleted or made anonymous;

- by adopting adequate technical and organisational measures to ensure the security of personal data, in compliance with the applicable legislation;
- by retaining the documentation for a period of time not exceeding 5 years from the date of notifying the final outcome of the whistleblowing procedure.

In relation to every report, the reported person and other subjects involved in the report may not immediately receive a specific privacy notice regarding the processing of their data, where there is a risk that, by providing said notice, the ability to effectively ascertain the validity of the report or to gather the necessary supporting information is undermined.

13. DISSEMINATION AND IMPLEMENTATION OF THE REGULATION

The Board of Directors is responsible for ensuring the implementation and dissemination of this procedure to all recipients by posting it on the company notice board, publishing it on the company website, providing specific training and company contracts referring to this procedure.

With regard to employees, the Board of Directors undertakes to submit said procedure to them and thus acquire evidence of their acknowledgement.

14. FINAL PROVISIONS

For anything not set forth in this procedure, please refer to the National Collective Labour Agreements applied by the Company and to the Sanction System referred to in the Organisational Model adopted pursuant to (It.) Legislative Decree 231/01.



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ANNEX 1 – WHISTLEBLOWING REPORT FORM

| | |
|--|--|
| WHISTLEBLOWER'S NAME AND SURNAME | |
| WHISTLEBLOWER'S TAX ID | |
| QUALIFICATION OR PROFESSIONAL RELATIONSHIP WITH THE ENTITY | |
| WORKPLACE | |
| TELEPHONE NUMBER | |
| EMAIL ADDRESS | |
| DATE / PERIOD WHEN THE FACT OCCURRED | |
| PLACE WHERE THE FACT OCCURRED | |
| DESCRIPTION OF THE FACT | |
| AUTHOR(S) OF THE FACT (personal details or any other element conducive to identification) | |

| | |
|--|--|
| <p>ANY DOCUMENTS SUPPORTING THE</p> | |
| <p>ANY PERSONS WHO MAY REPORT ON THE FACTS COVERED BY THE REPORT (personal details or any other</p> | |

Attach a valid identity document (except in the case of anonymous reporting) and any documentation deemed useful for the purposes of the Report.

This form may be sent:

- through the Poste Italiane Postal Service to the address of the professional appointed to Supervisory Body Mr. Francesco Tagliabue with office in Como, Piazzale Gerbetto, 6), in which case, in order to ensure confidentiality, the report must be placed in a sealed envelope bearing the wording “confidential personal”;
- orally to the telephone number of the professional domicile of the Supervisory Body Mr. Francesco Tagliabue (+39 031 26 25 91) or by requesting a direct meeting at the professional address thereof; recorded oral reports are excluded and shall not be handled.

The whistleblower is aware of the liability and applicable civil and criminal consequences in the event of false declarations and/or the creation or use of false deeds, also pursuant to and for the purposes of art. 76 of (It.) Presidential Decree 445/2000; as well as any disciplinary sanctions in the cases set forth by the company procedure, which he/she declares to have read.

The whistleblower declares to have read the information notice on Personal Data Protection (pursuant to art. 13 of European regulation no. 679/2016) found on the entity’s website.