



WHISTLEBLOWING PROCEDURE

Mollificio Valli S.r.l.

1.0 SCOPE

This procedure regulates the process of receiving and processing reports (so-called whistleblowing) and the methods of managing the related investigation in accordance with current applicable legislation and in compliance with the protection of personal data.

2.0 FIELD OF APPLICATION

The regulation establishes that the subject of reporting is information on violations, including well-founded suspicions, of national and European Union regulations which harm the interest and integrity of the Company, committed within the organization of the entity with which the reporting party or complainant has qualified legal relationships.

The following can be reported via the Whistleblowing channel:

- Offenses that fall within the scope of application of European Union or national acts, relating to the following sectors: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and conformity; 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 protection of personal data and security of networks and information systems;
- Significant illicit conduct pursuant to Legislative Decree 231/2001 and company procedures;
- Acts or omissions that harm the financial interests of the European Union;
- Acts or omissions relating to the internal market;
- Acts or behavior that defeat the object or purpose of the provisions of the European Union.

All cases other than those described above are excluded from the scope of application, in particular those referring to the personal interest of the reporting party, claims or grievances of a personal or commercial nature, claims or requests that fall within the discipline of the employment relationship. In the event of unfounded reports, made in bad faith or with gross negligence, Mollificio Valli S.r.l. reserves the right to act to defend its interests and to protect injured parties.

3.0 PERSONS AUTHORIZED TO MAKE REPORTS

This procedure applies to Mollificio Valli S.r.l., or to the following people who report information on violations of which they have become aware within the work context:

- employed workers, including former employees and candidates for job positions;
- self-employed;
- workers or collaborators who supply goods or services or carry out works for third parties;
- freelancers and consultants who work for companies;
- volunteers and interns, paid and unpaid;
- shareholders and persons with administrative, management, control, supervisory or representative functions, even if these functions are exercised on a purely de facto basis.

4.0 ENTITY MANAGING REPORTS

The Company has chosen to entrust the management of reports to an external committee of experts on whistleblowing regulations, organizational models pursuant to Legislative Decree 231/01 and management systems, Union law and industrial relations and labor law, with characteristics of



autonomy, impartiality and independence with respect to processes that could be the subject of reports. The Committee of experts is ensured by Servizi industriali Novara srl, hereinafter referred to as "Reports Manager" or just "Manager".

5.0 OPERATING MODES

The reporting channels are divided into 3 increasing categories:

1. Internal reporting channel of the institution;
2. External channel managed by ANAC (National Anti-Corruption Authority);
3. Public disclosure

Internal reporting channel

The internal reporting process, entrusted to the Manager, always involves the following phases:

- A. Receipt of reports;
- B. Investigation;
- C. Closing of reports;

The Report Management Service will remain active every day from Monday to Friday and will follow the calendar of company closures.

These closures will be communicated in the following ways:

-through publication on the official website of Mollificio Valli in the appropriate section at the address <https://mollificiovalli.it/whistleblowing>.

-Via circular published on the Zucchetti portal (service reserved for staff)

A. Ricezione delle segnalazioni

In order to guarantee the effectiveness of the reporting process and provide broad and indiscriminate access to all those who want to make a report, the Company has made alternative communication channels available, such as:

- WRITTEN REPORT - Registered mail with return receipt to be addressed to: ServiziIndustriali Novara S.r.l.u-c.a. WHISTLEBLOWING COMMITTEE – STRICTLY CONFIDENTIAL – at Confindustria Novara Vercelli Valsesia – Corso Cavallotti,25 – 28100 – Novara. The report must be placed in two closed envelopes: the first with the reporting person's identification data together with a photocopy of the identification document; the second with the report, in order to separate the reporting person's identification data from the report. Both must then be inserted into a third sealed envelope which bears the words "confidential" to the manager of the report on the outside. The report will be subjected to confidential registration by the manager.
- ORAL REPORTING - Request for a meeting with the Reporting Manager following an appointment which can be requested by the reporter via e-mail with confirmation of receipt to the dedicated address: whistleblowing@cnvv.it. The conversation with the Manager, in this case, can also take place outside the company premises. It is possible to attach voice files, without textual content, to the dedicated e-mail address.

Personnel who receive a report outside the established channels must send it without delay, in original and with any attachments, to the competent Reports Manager, in compliance with the criteria of maximum confidentiality and with methods suitable to protect the reporter and the



identity and the good repute of the reported subjects, without prejudice to the effectiveness of the subsequent verification activities. The Reports Manager, who is entrusted with the management of the internal reporting channel, issues the reporting party with a notice of receipt of the report within seven days from the date of receipt. The notice must be forwarded to the address indicated by the reporting party in the report; otherwise the report will be considered unmanageable.

Contents of reports

The whistleblower makes the reports by providing the information available to him, based on well-founded reasons and truthful information. It is necessary that the report is as detailed as possible in time and place, in order to allow the competent person to clarify the facts. The subsequent assessment phases are facilitated by reports with precise and detailed content such as, by way of example:

- description of the facts being reported, with indication of the known circumstances (manner, time, place);
- identifying elements of the reported person (or those reported) to the extent known;
- indication of any other people who can report on the facts being reported;
- it is also useful to attach documents that can provide elements of substantiation of the facts, as well as the indication of other subjects potentially aware of the facts.

The Company encourages whistleblowers to favor identified and non-anonymous reports, in order to streamline and make investigations more effective, although anonymous reports are also equally accepted, provided they are timely, detailed and supported by documentary evidence. In the case of anonymous reporting, the person managing the reports will, in fact, evaluate accordingly how it is appropriate to treat it.

B. Investigation and verification of the report

The objective is to carry out in-depth investigations aimed at objectively ascertaining the validity or otherwise of the facts reported.

The Manager will start an investigation to ascertain the report through the analysis of the information and documentation received, involving the company structures or external specialized subjects (in this case subject to agreement with the company management) in relation to the subject of the report; will proceed, if necessary, with the hearing of internal or external parties. Once the assessment activity has been completed, if the report is found to be well founded, the manager will proceed by contacting the top management figures/internal bodies/functions of the Company and/or the other administrative and control bodies of the Company who appear competent to follow up on the report; In fact, the Manager is not responsible for any evaluation and consequent action regarding individual responsibilities and any subsequent consequent measures or proceedings.

It will subsequently provide, via the communication channels referred to in the previous points, feedback to the reporting party, within three months from the date of acknowledgment of receipt.



This feedback will be definitive if the investigation is completed or will be of an interlocutory nature on the progress of the investigation, if not yet completed.

As part of the investigation, the Manager maintains relations with the reporting person and may request additions from the latter if necessary.

In the event of an unfounded, unsubstantiated or inadmissible report, the Manager will archive it.

C. Closing of reports

The Report Manager examines the results of the investigation phase and provides feedback to the report within three months from the date of the acknowledgment of receipt and:

- should the content of the report be confirmed, it delegates the definition of any necessary measures to the competent functions for the topic and in compliance with the power of attorney system in force;
- if during the course of the assessment (regardless of the outcome) areas of weakness and/or points of improvement in the internal control and risk management system emerge, it may request the implementation of the necessary improvement actions.

External reporting channel

The National Anti-Corruption Authority (ANAC) has an active external reporting channel which guarantees, also through the use of encryption tools, 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 reporting and related documentation.

The reporting person can make an external report if, at the time of its submission, one of the following conditions applies:

- within your working context, the mandatory activation of the internal reporting channel is not foreseen or this, even if mandatory, is not active;
- the internal report was not followed up;
- the reporting person has reasonable grounds to believe that, if he/she made an internal report, it would not be followed up effectively or that the same report could lead to the risk of retaliation;
- the reporting person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

Public disclosure

Finally, the reporting person who makes a public disclosure benefits from the protection provided by this decree if, at the time of the disclosure, one of the following conditions applies:

- the reporting person has made an internal and external report without any response followed up within the established deadlines;
- the reporting person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest that is even more serious than the external channel point;
- the reporting person has reasonable grounds to believe that the external reporting may entail the risk of retaliation or omissions even more serious than the point of the external channel;



6.0 GUARANTEES AND PROTECTIONS

A. Confidentiality

All employees of Mollificio Valli S.r.l., involved in various capacities in the management of reports, are required to guarantee confidentiality regarding the existence and content of the report, as well as the identity of the reporting subjects (where communicated) and reported.

B. Protection of the whistleblower

Mollificio Valli S.r.l. guarantees the confidentiality of the identity of the whistleblower starting from the stage of receipt of the report, in compliance with the provisions of the law.

C. Protection of the whistleblower from retaliation and discrimination

In compliance with the law, any form of retaliation or discrimination is prohibited and sanctioned against anyone who has made a report (as well as anyone who has collaborated on ascertain the facts reported), regardless of whether the report later proved to be founded or not.

In particular, if the person reporting in good faith is an employee, the Manager (making use of the competent company functions) will monitor the progress of the employee's working life for a period of time period of 2 years from the date of the report, to prove the absence of discriminatory or other actions forms of retaliation following the reporting itself.

D. Tutela del segnalato

Mollificio Valli S.r.l. requires everyone to collaborate in maintaining a mutual corporate climate respect and prohibits behaviors that could damage the dignity, honor and reputation of everyone. The confidentiality guarantees established by the procedure also protect the person reported. The reported will not come disciplinary sanctioned in the absence of objective evidence regarding the reported violation, i.e without having proceeded to investigate the facts reported and taken steps to contest the related charges with legal and/or contractual procedures.

The reported person will not be able to request to know the name of the person reporting the report, except in certain cases expressly provided for by law. To further protect the person reported, the actions remain unaffected and faculties permitted by law.

7.0 DISCIPLINARY SANCTIONS AND OTHER MEASURES

Mollificio Valli S.r.l. provides for and adopts disciplinary sanctions:

- against those who are responsible for any act of retaliation or discriminatory however of illegitimate prejudice, direct or indirect, towards the reporting person (or anyone who



(or anyone who has collaborated in ascertaining the facts which are the subject of a report) for reasons connected, directly or indirectly, to the report;

- towards the reported person, for ascertained responsibilities;
- towards anyone who violates the confidentiality obligations referred to in the Procedure;
- towards Employees, as required by law, who have made an unfounded report with condolence or serious negligence.

Disciplinary measures will be proportionate to the extent and seriousness of the illicit conduct ascertained, being able, in the most serious cases, to reach the resolution of the work relationship. With regard to third parties (e.g. partners, suppliers, consultants, agents), the remedies and actions of law.

8.0 COMMUNICATION, TRAINING AND INFORMATION

Mollificio Valli S.r.l. provides and promotes over time the necessary information and training actions, where necessary, aimed at the company population, on the management of reports and, in particular, on the usefulness of the process; informs the union representatives on the procedure to be adopted in the initial phase.

9.0 PROTECTION OF PERSONAL DATA

The processing of personal data in the context of reports will take place in compliance with the applicable legislation in force regarding the protection of personal data, including the European Regulation EU 2016/679 ("GDPR"), as well as any other applicable laws and/or regulations, and in accordance with the specific privacy information provided to interested parties and accessible on the company website in the specific section.

Personal data that is clearly not useful for the processing of a specific report is not collected or, if collected accidentally, is deleted immediately.

10.0 DEFINITIONS

Violations: behaviors, acts, or missions that harm the private entity, elements regarding conduct aimed at concealing such violations.

Reporting: the written or oral communication of information about violations.

Reporting Person: the natural person who reports or publicly discloses information about violations acquired within his or her work context.

Personnel: directors, managers, other members of the corporate and supervisory bodies, management and employees, non-independent third parties such as business partners, suppliers,



customers, collaborators, interns, audit firms, consultants and any other person acting on behalf of the organization.

Involved person: the natural or legal person mentioned in the internal or external report or in public disclosure as the person to whom the violation is attributed or as a person however implicated in the reported or disclosed violation.

Management: the action undertaken by the person entrusted with the management of the reporting channel for evaluate the existence of the facts reported, the outcome of the investigations and any measures adopted.

Feedback: communication to the reporting person of information relating to the follow-up that is given or that you intend to give to the report.

11.0 NORMATIVE REQUIREMENTS

- **Legislative Decree no. 24/2023** concerning "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 concerning the protection of persons who report violations of Union law and provisions relating to the protection of people who report violations of national regulatory provisions";
- **European Regulation UE 2016/679** *on the protection of natural persons with regard to the processing of personal data, as well as on the free movement of such data and repealing the Directive 95/46/EC (General Data Protection Regulation).*

