WHISTLEBLOWING REPORTING PROCEDURE

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PREAMBLE

Law no. 190 of 2012 introduced whistleblowing in Italy for the first time, applicable exclusively to the public sector.

On 29 December 2017, Law no. 179 came into force, containing "Provisions for the protection of authors of reports of crimes or irregularities of which they became aware in the context of a public or private employment relationship." This law, by amending Legislative Decree 231/2001, extended the application of whistleblowing to the private sector.

The Law aims to encourage the collaboration of workers to promote the emergence of corrupt phenomena within public and private entities, including the provision of systems that allow workers to report any illegal acts they become aware of in conditions of safety.

The structure of the legislation distinguishes the rules for the public sector (art. 1) from those for the private sector (art. 2), and has integrated the obligation regarding professional secrecy, company secrecy, scientific and industrial secrecy (art. 3).

With regard to the private sector, article 2 of Law no. 179/17 amends Decree 231 and inserts into article 6 ("Subjects in apex position and models of organization of the entity") a new provision that frames within the Organization and Control Model ex D. Lgs. 231/01 the measures relating to the submission and management of reports.

The aforementioned article 2 of Law no. 179/2017 confirms the obligation to establish one or more channels that allow subjects to submit detailed reports of unlawful conduct or violations, of which they became aware by reason of their functions. The reporting channel must ensure the confidentiality of the whistleblower's activity so as not to permit retaliation or discrimination against the same.

Any retaliatory or discriminatory dismissal is void, as is the change of duties or any other retaliatory or discriminatory measure adopted against the whistleblower; in these cases, the employee must be reinstated to their position.

Subsequently, Legislative Decree of 10 March 2023 no. 24, implementing EU Directive 2019/1937 of the European Parliament and Council of 23 October 2019 concerning "the protection of persons who report breaches of Union law" (the "Whistleblowing Regulation"), introduced new whistleblowing rules.

The new legislation modifies the content of the previous rules, which are repealed by collecting in a single regulatory text the entire discipline of reporting channels and protections recognized to whistleblowers, both public and private sector. Therefore, the new art. 6 of the Decree establishes at subsection 2-bis that entities adopting Organization, Management and Control Models must provide, in implementation of the aforementioned European Directive, "internal reporting channels, the prohibition of retaliation and the related disciplinary system."

Therefore, in order to comply with the new legislative provisions, MIA has identified a precise procedure for the management of reports of unlawful conduct, as well as operational guidelines aimed at protecting from any retaliatory or discriminatory measure those who submit reports within the company.

In adherence to what is established by the recent legislation, in particular, the establishment of an internal reporting channel is envisaged, which is added to the external channel (ANAC) and public disclosure, identifying precise operational guidelines aimed at protecting those who submit reports of unlawful conduct within the company.

It is understood that the report does not replace, where the requirements are met, the obligation or the right to report to the Judicial Authority.

DEFINIZIONI

ANAC	Italian regulatory body responsible for anti-corruption oversight
Board of Directors (BoD)	The body responsible for making the most strategic business decisions
Code of Ethics	Adopted pursuant to Legislative Decree no. 231/01, it is a document with which the Company states the set of rights, duties and responsibilities of the same with respect to all subjects with which it enters into relations for the achievement of its institutional purpose. The Code of Ethics aims to set ethical standards of reference and behavioral rules that the Recipients of the Code itself must respect in relations with the Company for the prevention and suppression of unlawful conduct.
Collaborators	Those who act on behalf of the Company on the basis of a mandate or other collaboration agreement (for example: interns, fixed-term contract workers, project contract workers, temporary workers).
Retaliatory Conduct	Dismissal, demotion, mobbing, disciplinary measures, cancellation of a supply contract (protection also covers subjects formally third parties), inclusion in a blacklist, cancellation of licenses or permits, subjection to medical visits or psychiatric assessments.

Consultants	Subjects who perform their activities in favor of the Company by virtue of a contractual relationship.
G.D.P.R.	European Regulation 2016/679 on personal data protection.
D. Lgs. 231/01 or Decree	Legislative Decree of 8 June 2001, no. 231 relating to the "Regulation of administrative responsibility of legal persons, companies and associations also without legal personality" and subsequent amendments and integrations.
Personal Data	Any information relating to an identified or identifiable natural person, even indirectly, by reference to any other information, including a personal identification number.
Recipients of the Code of Ethics	All members of the Company's bodies, employees as well as all those who, although external to the Company, operate, directly or indirectly, for MIA S.r.l. (e.g., collaborators of any kind, consultants, suppliers, clients, potential service users, etc.).
Recipients of the Model	All members of the Company's bodies, employees as well as those who, although not falling into the category of employees, operate for MIA S.r.l. and are under the control and direction of the Company (by way of example and not exhaustively: financial promoters, interns, fixed-term contract workers, project contract workers, temporary workers).
Subordinate Workers or Employees	All employees of the Company (first, second and third professional level personnel; managers; executives).
Organization and Control Model / MOG	Model of Organization, Management and Control pursuant to articles 6 and 7 of the Decree [D. Lgs. 231/01].
Supervisory Body (OdV)	Supervisory Body provided for in articles 6, subsection 1 letter b) and 7 of D. Lgs. 231/2001, to which the task is assigned of supervising the functioning and compliance with the Model and of ensuring its updating.

Confidentiality	The identity of the reporter cannot be disclosed without the explicit consent of the person.
Reporter or Whistleblower	The subject who makes the report.
Report / Whistleblowing Report	Any news that, during the performance of their duties, may lead one to believe that situations, facts, circumstances are occurring or have occurred that, reasonably, may lead one to believe that an irregularity or unlawful fact has occurred. Also included in the categories are harassment and/or gender-based abuse.
Anonymous Report	When the reporter's personal details are not stated nor are they otherwise identifiable.
Open Report	When the reporter raises a problem openly without limits related to their confidentiality.
Report in Bad Faith	Any news lacking foundation, confused or defamatory, without verifiable elements and lacunose made solely for the purpose of harming the reported subject.
Confidential Report	When the reporter's identity is not stated, but it is possible to trace it in specific and determined cases indicated in the procedure.
Report Submitted in Bad Faith	Report submitted solely for the purpose of damaging or, in any case, prejudicing a Recipient of the Code of Ethics and/or the Model. Reports submitted with intent or gross negligence that prove to be unfounded.
Reporting Subjects	Recipients of the Code of Ethics and/or of the Model, as well as any other subject who relates with the Entity for the purpose of submitting a report.
Reported Subjects	Recipients of the Code of Ethics and/or of the Model who have committed alleged findings, irregularities, violations, conduct and censurable facts or in any case any practice not in accordance with what is established in the Code of Ethics and/or in the Organization, Management and Control Model.

Third Parties	Contractual counterparties of MIA, both natural and legal persons with whom the Company enters into any form of contractual collaboration, and intended to cooperate with the Company in the context of risk activities.
Subordinates	Persons subject to the direction or supervision of a person in apex position pursuant to article 5, subsection 1 letter b) of the Decree [D. Lgs. 231/01].

* * This document was developed attempting to use the most inclusive language possible. Some nouns are referred to in the masculine, understanding however every gender. * *

PURPOSE AND RECIPIENTS

This policy aims to discipline the process of reception, analysis and handling of Reports, sent by anyone, even in anonymous form.

In particular, the Recipients of this procedure are:

- company executives and members of corporate bodies;
- employees;
- partners, clients, suppliers, consultants, collaborators, shareholders and, more generally, anyone in a relationship of interest with MIA S.r.l.

Recipients who become aware of facts that could potentially be subject to reporting are invited to submit reports promptly using the methods described below.

SUBJECT OF REPORTING

Whistleblowing reports may concern violations of national and European Union legislative provisions that harm the integrity of MIA, of which the reporting subjects became aware in the context of such employment activity.

In particular, reports may concern:

- unlawful conduct relevant pursuant to D.lgs. no. 231/2001 or violations of MIA's organization and management model;
- violations falling within the scope of application of European Union or national acts indicated in the annex to D. lgs no. 24/2023, or national acts implementing European Union acts indicated in the annex to Directive (EU) 2019/1937, even if not indicated in the annex, relating to the following sectors: public procurement; services, products and financial markets and prevention of money laundering and terrorist financing; safety and compliance of products; 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;
- acts or omissions that harm the financial interests of the Union;
- acts or omissions concerning the internal market, including violations of European Union rules on competition and state aid, as well as violations concerning the internal market connected to acts that violate rules on corporate taxation or mechanisms whose purpose is to obtain a tax advantage that undermines the object or purpose of the applicable corporate tax rules;

By way of example, the following cases are susceptible to reporting:

- misuse of company funds;
- false statements made to the Public Administration;
- falsification, alteration or destruction of company documentation susceptible to public relevance;
- favored appointments;
- improper financial transactions, unsupported by adequate documentation, irregularities in payment, recording or invoicing procedures;
- administrative irregularities and in accounting and tax compliance, or in the preparation of the annual financial statements;
- violation of environmental rules and workplace safety;
- preferential treatment towards external consultants and professionals.

In general, reporting may concern actions or omissions, committed or attempted, which are:

- relevant under criminal law;
- contrary to the Code of Ethics or other company procedures, punishable by disciplinary action;
- suitable to give the company an undue advantage, or also to prejudice the company's image and, consequently, reputational damage;
- capable of causing harm to the health or safety of employees and/or causing harm to the environment.

The report may also concern:

- information relating to conduct aimed at concealing the violations indicated above;
- illegal activities not yet completed but which the whistleblower reasonably believes may occur in the presence of concrete, precise and concordant elements.

The following cannot be subject to reporting:

- aspects relating exclusively to the private sphere, not connectable with the business/professional activity of the reported subject.

<u>The report must be made by the subject who had direct knowledge of the reported facts and must contain all elements useful to allow the manager of the reports to perform the necessary checks and appropriate investigations to verify the validity of the report.</u>

In particular, the report, in order to be taken into consideration, must be as detailed as possible and must contain the following elements:

1. Name and personal details of the reporter, with specific indication of the role or function held within the Company (optional);
2. Circumstances of time and place in which the reported fact occurred;
3. Clear and complete exposition and description of the unlawful or irregular conduct subject to reporting;
4. Where known, name or other identifying elements of the subject(s) who committed the reported facts;
5. Any other subjects who may report on the conduct subject to reporting;
6. Any documents or statements confirming the veracity and validity of the reported facts;
7. Any other information useful to clarify the veracity and validity of the reported facts.

It is strictly forbidden for the reporter to use insulting or defamatory expressions.

The reasons that led the Whistleblower to make the report are to be considered irrelevant for the purpose of deciding on the recognition of the protections provided by this Protocol.

PERSON RESPONSIBLE FOR MANAGING REPORTS

The management of reports is entrusted to the Supervisory Body (OdV).

Its role is central, as it is the recipient of reports and the subject responsible for conducting preliminary investigations into the reported facts.

In particular, the Supervisory Body has the task of:

- issuing a receipt of report receipt to the reporter within seven days from the date of receipt;
- maintaining contact with the reporter;
- giving proper follow-up to reports received;
- providing feedback to the reporting person.

It is not the responsibility of the person in charge of managing the report to determine individual responsibility of any nature whatsoever, nor to conduct reviews of legality or merits on acts and measures adopted by the entity subject to reporting, at the risk of exceeding the authority of those responsible within each entity or the judiciary.

The Supervisory Body, as manager of reports, is subject to an absolute obligation of confidentiality and is required to protect the identity of the reporter and cannot reveal it, unless the knowledge of the reporter's identity is absolutely essential for the investigation of the disciplinary procedure and/or the defense of the accused. In the latter case, the identity of the reporter may be communicated only to strictly necessary subjects (Judicial Authority and/or subjects in charge of managing the disciplinary procedure), who are subject to the same obligation of confidentiality.

The Supervisory Body reports periodically (in the annual report) to the BoD on the number and type of reports received and their progress status, using procedures that in any case guarantee the confidentiality of the identity of the reporters.

If the report concerns the Supervisory Body and/or the delegated subject and/or a person who is part of the work group that conducts the investigations, the reporter may send their report through ANAC's external channel.

METHODS OF TRANSMITTING THE REPORT

Reports can be submitted by both internal company personnel and external subjects such as partners, consultants, suppliers and/or clients. The permitted methods of submitting a report are as follows:

- sending by post to the following address: Via Filippo Turati no. 6, Milan, Alessandra Testa Law Office.
- submission via digital platform accessible through the company website. As provided for by d.lgs. 24/2023, the Company has adapted the reporting channel by activating the dedicated platform mia-platform.ethic-channel.com. This channel allows the reporter to submit a report anonymously, if deemed necessary.
- personally to the Supervisory Body, which must document the report by means of audio recording or by drawing up a special report.

It is possible to submit an external report to the National Anti-Corruption Authority (ANAC), if one of the following conditions occurs at the time of its submission:

- the internal reporting channel is not active or, even if activated, is not compliant with what is provided by the legislator;
- the reporter has already submitted an internal report and it has not been followed up (where "follow-up" means the action taken by the subject responsible for managing the reporting channel to evaluate the existence of the reported facts, the outcome of the investigations and any measures adopted);
- the reporter has well-founded reasons to believe that, if he/she submitted an internal report, it would not be effectively followed up or that the same report could expose him/her to the risk of retaliation;
- the reporter has well-founded reason to believe that the violation may constitute an imminent or apparent danger to the public interest.

External reports to ANAC can be submitted according to the procedures provided on the entity's official website.

EXAMINATION AND EVALUATION OF REPORTS

The Supervisory Body directly performs all activities aimed at verifying the facts subject to the report. It may also avail itself of the support and collaboration of internal structures and functions when, due to the nature and complexity of the verifications, their involvement is necessary; as well as external consultants.

The computerized management model of reports consists of the following phases:

1. Completion and assignment;
2. Preliminary assessment of admissibility;
3. Investigation;

4. Closure.

1. *Completion and Assignment*

The reporter logs on to a computerized platform accessible to internal and external users, on which the application for managing reports is developed.
As a result of submitting the report, the data relating to identity are encrypted and the reporter receives a **receipt from the system with the identifying number of the report, which the reporter is invited to keep as it is useful for subsequent access to the system itself**.

Also the content of the report (together with any attached documents) is encrypted and automatically sent to the Supervisory Body.

Within 7 days from the report, the Supervisory Body must send a receipt to confirm to the reporter the assignment of the report. The reporter can monitor the progress of the investigation by accessing the report management system and using the identifying code received.

2. *Preliminary Assessment of Admissibility*

The Supervisory Body, after having taken charge of the report, begins, without delay, a first summary investigation, which consists of an assessment of the existence of the essential requirements of the report to evaluate its admissibility and thus be able to grant the reporter the protections provided.

If necessary, the Supervisory Body requests the reporter and/or any other subjects involved in the report for additional elements and/or clarifications, taking care to adopt the necessary precautions to prevent the confidentiality of the reporter's identity from being compromised.

Following the preliminary assessment of the facts subject to the report, the Supervisory Body may decide:

- in case of evident and manifest unfoundedness, or in case of verified generic content of the report, such as not to allow the understanding of the facts or of reports accompanied by inappropriate or irrelevant documentation, to file the report.
- otherwise, proceed to the investigative phase.

3. *Investigation*

The investigative phase is a second phase of analysis that provides for the conduct of targeted investigations to ascertain, objectively, the validity of the content of the report.

The Supervisory Body, in respect of impartiality and confidentiality, must carry out every activity necessary to evaluate the validity of the report, using, where deemed appropriate, the support and collaboration of the competent corporate structures and, if necessary, external investigative or supervisory bodies.

The methodology used in carrying out the investigative activities is evaluated, from time to time, by choosing the most effective technique in light of the nature of the reported event and the existing elements.

In no case are investigation or inquiry methods that are harmful to the dignity and confidentiality of the employee/collaborator permitted, nor are arbitrary or disproportionate verifications with respect to the subject of the report, such as to compromise the image and reputation of those undergoing them, even in the eyes of colleagues.

After completion of the investigative phase, the report is closed and feedback is given to the Reporter regarding the outcome of the report.

4. *Closure*

The Supervisory Body must provide feedback on the report to the reporter, within a period of 3 months.

At the conclusion of the investigation, if the report is found to be valid, in relation to the nature of the violation, the Supervisory Body, depending on the nature and severity of the violation found, proceeds to forward the report, in relation to the profiles of illegality found, to the management and/or the office responsible for disciplinary proceedings and/or to the Judicial Authority.

Where the name of the reporter is found to be strictly necessary for the office responsible for disciplinary proceedings and/or the Judicial Authority for the purposes of the investigation and/or defense of the reported person, the communication of the name of the reporter takes place taking care to highlight that it is a report received from a subject to whom the legal system recognizes enhanced protection of confidentiality.

If, on the other hand, at the conclusion of the analysis, the absence of sufficiently detailed elements emerges or the invalidity of the facts cited in the report, the latter will be closed by the Supervisory Body with the relative justifications. Where the report is filed because manifestly unfounded or the innocence of the reported person emerges in the course of the disciplinary proceeding, the Supervisory Body requests clarifications from the reporter and begins a summary investigation.

The documentation relating to reports is confidential. Reports and related documentation are used only for the time necessary to follow up on the management of the report itself and in any case no more than the limits provided by the regulations. Access to the report management system is permitted to the Platform Manager and the external software Company, **exclusively for management and maintenance of the software application**. These subjects are in any case subject to the same confidentiality constraints imposed on the Supervisory Body.

All subjects involved in the report management procedure and in the subsequent disciplinary proceeding, and in particular those who are aware of the reporter's identity, are subject to the same confidentiality constraints provided for the Supervisory Body.

PROTECTION AND RESPONSIBILITY OF THE REPORTER

No retaliation or discrimination, direct or indirect, may result for anyone who has submitted a report in good faith.

Sanctions are provided for those who violate the protection measures of the reporter. Sanctions are provided against the reporter, where possible, in the case of reports submitted with intent or gross negligence or that prove to be false, unfounded, defamatory or in any case submitted solely for the purpose of damaging the Company, the reported person or other subjects interested in the report. The Company may also undertake appropriate initiatives even in the legal field.

To protect the subject making a report, his/her identity, if revealed, cannot be disclosed without his/her consent.

In the event there is express consent to disclose one's identity, the subject must in any case be protected from any discriminatory acts.

Also when the report is forwarded to third parties, the confidentiality of the reporter must be guaranteed, in this sense:

- in the case of transmission to subjects internal to the Company, only the content of the report must be forwarded, eliminating all references from which it is possible to trace the reporter's identity. Internal subjects inform the Supervisory Body of the adoption of any measures of their competence;
- in the case of transmission to the Judicial Authority, the transmission must take place taking care to highlight that this is a report received from a subject to whom the legal system recognizes enhanced protection of confidentiality.

<u>The protection of confidentiality is also guaranteed in favor of those who were the subject of reports later found to be unfounded, so that all subjects involved are protected from manifestations of discrimination, retaliation and penalization.</u>

The subject, employee or collaborator, who submits a report may not be sanctioned, dismissed or subjected to any retaliatory or discriminatory measure, direct or indirect, having effects on working conditions, for reasons connected to their report. Discriminatory acts are considered any unjustified disciplinary action, any harassment in the workplace and also any form of retaliation that creates intolerable working conditions.

The whistleblower who discovers discrimination must communicate it to the Supervisory Body, which must promptly report the discrimination to the appropriate persons to adopt the necessary measures to restore the situation. Furthermore, the adoption of retaliatory or discriminatory measures against the reporter can be communicated by the interested party, or by anyone else, to the reference trade union organizations and to the territorial offices of the Labor Inspectorate.

It is MIA's burden to demonstrate that the measures eventually adopted against the person making a Whistleblowing report are motivated by reasons unrelated to the report itself. In any case, any discriminatory or retaliatory act of the above is to be deemed null.

LIMITS TO PROTECTION OF THE REPORTER

The protections provided for the reporter do not apply where his/her criminal responsibility has been established (even with a first-instance sentence) with regard to the case of defamatory reports (consisting of accusing someone of having committed a crime, in the knowledge that no crime was actually committed) or defamatory (harmful to another's image or reputation).

Civil liability of the reporter is also preserved in the case of unjust damage caused by intent or gross negligence, to be in any case excluded where the reporter, in good faith and based on factual elements, believed it highly probable that the irregularities or facts reported would occur. Disciplinary responsibility of the reporter is also preserved in case of defamatory, defamatory or otherwise manifestly false report.

The protections provided in this Procedure do not, in short, find application in cases of reports submitted solely on suspicion (in the absence, that is, of factual elements in support) or solely for the purpose of damaging the Company's image or the person indicated falsely as the author of unlawful conduct.

PROTECTION OF THE REPORTED PERSON

The report alone is insufficient to initiate any disciplinary procedure against the reported person.

If, following concrete findings regarding the report, it is decided to proceed with investigative activity, the reported person may be contacted and will be assured the possibility of providing any necessary clarification.

PROTECTION AND ARCHIVING OF DOCUMENTS

In order to protect the truthfulness of reports, it is necessary that these are traceable. Furthermore, all documentation related to the report must be preserved in appropriate archives with appropriate security levels, for a time not exceeding that useful for verifying the truthfulness of the report.

Regarding privacy, the applicable regulations must be respected, including with regard to the processing of personal data of the persons involved.

SANCTIONS

Art. 21 of D. Lgs. no. 24/2023 introduced the following administrative pecuniary sanctions:

- from €10,000.00 to €50,000.00 when it is ascertained that the natural person identified as responsible has committed retaliation;
- from €10,000.00 to €50,000.00 when it is ascertained that the natural person identified as responsible has obstructed the report or attempted to obstruct it;
- from €10,000.00 to €50,000.00 when it is ascertained that the natural person identified as responsible has violated the obligation of confidentiality. Administrative penalties applicable by the Data Protection Authority are reserved for the competence profiles under the discipline of personal data;
- from €10,000.00 to €50,000.00 when it is ascertained that reporting channels have not been established;
- from €10,000.00 to €50,000.00 when it is ascertained that procedures for the submission and management of reports have not been adopted or that the adoption of such procedures is not compliant with what is provided by the decree;
- from €10,000.00 to €50,000.00 when it is ascertained that the activity of verification and analysis of reports received has not been carried out. In this case the manager of the reports is considered responsible;

- from €500.00 to €2,500.00 when civil liability of the reporting person is ascertained (even with a first-instance sentence) for loss of protections, or for defamation or slander in cases of intent or gross negligence (except that it has not already been sentenced, even in first instance, for the crimes of defamation or slander or in any case for the same crimes committed by means of the report to the judicial authority).

The subject competent in the application of the aforementioned pecuniary sanctions is ANAC.

<u>It is reminded, in any case, that violations of the new Whistleblowing regulations involve the emergence of disciplinary responsibility and the consequent application of the relative sanctions indicated by the disciplinary system adopted by the Company, within the framework of the organization and management model pursuant to D. Lgs no. 231/2001.</u>