

PROCEDURE FOR THE APPLICATION OF THE EU DIRECTIVE 2019/1937 TRANSPOSED BY D.LGS. N. 24/2023 (whistleblowing)

In order to allow the employees of the Company, or third parties of a firm (for instance a supplier or a client), to report, in a confidential and protected manner, any wrongdoing found during its activity, the Company Nessi & Majocchi S.p.A. (C.F /P.IVA 00211190137) with registered office in Como, Via Regina Teodolinda 49/a, after consulting the trade union representatives (pursuant to art. 51 of Legislative Decree no. 81 of 2015) makes available to the signaler/s an "Internal Channel⁽¹⁾ ", in the form of a Mailbox, to gather the reports, as provided for in art. 4, Internal reporting channels, Chapter II -Internal reporting, external reporting, obligation of confidentiality and public disclosure of Legislative Decree 10 March 2023, n. 24.

Nessi & Majocchi S.p.A., after a careful evaluation, has considered that the use of a Mailbox is an effective tool that is also:

- easily accessible and usable;
- ensures the confidential receipt of each *whistleblower*;
- allows monitoring and managing the alerts;
- allows the implementation of a simple and effective reporting, necessary for the functions carried out by the responsible bodies.

Mailbox details

WHISTLEBLOWING MANAGER

UFFICIO POSTALE Via Tolomeo Gallio, 6

CASELLA POSTALE 124

22100 COMO (CO)

The procedure for sending alerts, illustrated below, is made public through the following documents/communication systems:

- Company website: www.nessimajocchi.it;
- Message boards in the office and in the warehouse;
- Message boards on site;
- Brochure containing the informative documentation on the processing of personal data distributed to all employees/interns/collaborators of the Company, verified by the DPO of the Company.

(1) The internal channel will be managed by the Whistleblowing Manager.

(2) The role of the Whistleblowing Manager has been given to a person that is part of the Company team and that is specifically trained to manage this page of report.

PROCEDURE FOR THE APPLICATION OF THE EU DIRECTIVE 2019/1937 TRANPOSED BY D.LGS. N. 24/2023 (whistleblowing)

Reporting procedures

The reporting person (physical person that works in a public or private company) that decides to report an offence, fraud or danger that has encountered during his work (or, in the case of a client and/or supplier, during his experience as a client and/or supplier of a company), sends in writing to the address of the Mailbox indicated above (as mentioned in art. 4, comma 3 of D.lgs n. 24/2023), his communication specifying both on the envelope and in the text the recipient "Whistleblowing Manager", hereinafter W.M. (The envelope must be closed and sealed).

NB

In order to classify the report as "Whistleblowing", the reporting person must indicate, compulsorily, his name and surname in a closed envelope separate from the one where the report is made, because anonymous reports do not fall, due to the express will of the legislator, directly within the scope of art. 54-bis of d.lgs. 165/2001. Therefore, anonymous reports will not be considered by the "Whistleblowing Manager".

A) Management of alerts

The W.M., taken note of the report, ensuring respect for the confidentiality of the reporting in the processing of personal data, as indicated in Art. 12 -obligation of confidentiality- in accordance with the provisions of Regulation (EU) 2016/679 and Article 2-quaterdecies of the Code on the protection of personal data referred to in Legislative Decree no. 196 of 30 June 2003 (as best indicated in the relevant information pursuant to art. 13 GDPR), will proceed as follows:

- He will issue to the reporting person acknowledgement of receipt of the alert within seven days from the date of receipt;
- He will be in contact with the reporting person and, if necessary, will ask for additions;
- He will diligently follow up the report received;
- He will evaluate the report and provide feedback to the same (even if it proves to be groundless) within three months from the date of receipt or, in the absence of such notice, within three months of the expiry of the seven days period from the submission of the alert;

- (1) The internal channel will be managed by the Whistleblowing Manager.
- (2) The role of the Whistleblowing Manager has been given to a person that is part of the Company team and that is specifically trained to manage this page of report.

PROCEDURE FOR THE APPLICATION OF THE EU DIRECTIVE 2019/1937 TRANSPOSED BY D.LGS. N. 24/2023 (whistleblowing)

Once acquired and analyzed, the W.M. will keep the report, together with the complete documentation received, in a special lockable cabinet located in the office, taking care to separate the identifier data from the remaining documentation. The W.M. will ensure that the documents are kept for as long as necessary for the processing of the alert and in any event not later than five years for well-founded reports, and no later than two years for alerts that are found to be groundless from the date of notification of the final outcome of the reporting procedure, as indicated in the Legislative Decree n.24, art.14, comma 1, dated 10 march, Preservation of documentation relating to alerts.

NB

It is understood that any alerts that may be received and prove unfounded, with reference to the facts described therein and/or to the person reported, will inevitably and simultaneously involve the reporting entity, with all the consequent and inherent responsibilities which will follow under the different legally relevant aspects.

Como, the 15 Novembre 2023

The Legal Representative

Nessi & Majocchi S.p.A.
Il Presidente



- (1) The internal channel will be managed by the Whistleblowing Manager.
- (2) The role of the Whistleblowing Manager has been given to a person that is part of the Company team and that is specifically trained to manage this page of report.