

WHISTLEBLOWING POLICY

Protocol for Reporting Illegal Acts and Irregularities

DEFINITIONS

The term “WHISTLEBLOWER” refers to an individual who has a specific relationship with the Company and reports to authorized bodies acts or omissions that harm private interests or the integrity of the entity.

The following individuals may make a report:

- Employees of Tecnocap S.p.A. (hereinafter also referred to as “Tecnocap” or “the Company”);
- Self-employed workers and coordinated and continuous collaborators who perform their activities at Tecnocap S.p.A.;
- Employees or collaborators of companies that supply goods and services or carry out work on behalf of the Company;
- Freelancers and consultants who perform their activities at Tecnocap S.p.A.;
- Volunteers and interns, whether paid or unpaid, who work at the Company;
- Shareholders;
- Individuals who hold functions in administration, management, control, supervision, or representation at the Company, even if these functions are performed on a de facto basis.

1. LEGAL BASIS AND NATURE OF THE INSTITUTE

The report (so-called “WHISTLEBLOWING”) is a civic act through which the whistleblower contributes to identifying and preventing risks and harmful situations affecting the entity to which they belong and, indirectly, the public interest. In compliance with Legislative Decree no. 24 of March 10, 2023, whistleblowing is a procedure aimed at encouraging reports and protecting the whistleblower due to its social role.

The primary goal of whistleblowing is to prevent or resolve an issue internally and promptly. Whistleblowing is based on balancing the need of private companies to encourage reports of misconduct or suspected misconduct with the need to protect those who report such conduct. In particular, employees who report a wrongdoing cannot be subjected to disciplinary measures and are protected against retaliatory actions.

The complete procedure, “Procedure for Managing Reports of Unlawful Conduct,” governing the reporting process is available for consultation in the “Whistleblowing” section of Tecnocap S.p.A.’s official website, where the various channels for submitting reports are published.

2. PURPOSE AND OBJECTIVES OF THIS DOCUMENT

This Policy is intended to remove factors that may hinder or discourage the use of the whistleblowing system, such as doubts and uncertainties about the procedure to follow and fears of retaliation or discrimination.

3. SUBJECT OF THE REPORT

Violations, understood as behaviors, acts, or omissions that harm private interests or the integrity of the entity, may constitute the subject of whistleblowing, as outlined in Legislative Decree no. 24/2023. Examples include:

- Administrative, accounting, civil, or criminal offenses;
- Unlawful conduct under Legislative Decree no. 231 of June 8, 2001, or violations of the Organization, Management, and Control Model, as well as the Code of Ethics adopted by the Company;
- Unlawful acts within the scope of EU or national legislation concerning the following sectors: public procurement; financial services, products, and markets and prevention of money laundering and terrorism financing; product safety and compliance; transportation 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 network and information system security;
- Acts or omissions that harm the financial interests of the European Union;
- Acts or omissions affecting the internal market;
- Acts or conduct that undermine the objectives or purposes of EU legislation.

Reports are considered relevant if they concern violations that have been committed or even merely attempted.

Whistleblowing does not pertain to personal grievances of the whistleblower or to claims or requests related to employment relationships or relations with supervisors or colleagues.

4. CONTENT OF REPORTS

The whistleblower must provide all necessary elements to enable competent offices to carry out appropriate verifications and investigations to determine the validity of the reported facts. Anonymous reports, as they lack elements to identify the author, will be treated as such and considered for further verification if they relate to particularly serious facts and contain adequately detailed and specific information. The accuracy of the reported facts or situations is required to protect the accused. If the anonymous whistleblower is subsequently identified and faces retaliation for their report, protective measures against retaliation, as per Legislative Decree no. 24/2023, will apply.

5. REPORTING METHODS AND RECIPIENTS

Tecnocap S.p.A. provides reporting channels accessible on the official website in the “Whistleblowing” section. These channels ensure absolute confidentiality of the whistleblower’s data and report content, as they are accessible only by the Supervisory Body, the sole manager of the report.

6. VERIFICATION OF THE VALIDITY OF THE REPORT

The management and verification of the validity of the reported circumstances are entrusted to the Supervisory Body (OdV), which conducts them with impartiality and confidentiality, performing any activities deemed appropriate. For this purpose, the OdV may use the support and collaboration of relevant company structures and, if necessary, external control bodies.

7. FORMS OF PROTECTION FOR THE WHISTLEBLOWER

A) Confidentiality Obligations on the Whistleblower's Identity and Restriction on Access Rights to the Report

Except in cases where liability for slander or defamation may arise under the provisions of the Penal or Civil Code or where anonymity cannot be legally maintained (e.g., criminal, tax, or administrative investigations), the whistleblower's identity remains protected in all subsequent contexts following the report. In disciplinary proceedings, the identity of the whistleblower may only be disclosed to the disciplinary authority and the accused if:

- The whistleblower has given express consent;
- The disciplinary charge is based, in whole or in part, on the report, and knowledge of the whistleblower's identity is essential for the accused's defense, provided that this necessity is substantiated during the hearing or in written defenses.

B) Prohibition of Discrimination Against the Whistleblower

No form of retaliation or discriminatory measure, direct or indirect, affecting working conditions for reasons directly or indirectly connected to the report is allowed or tolerated against the whistleblower who files a report in accordance with this procedure.

8. WHISTLEBLOWER RESPONSIBILITY

This Procedure does not affect the civil, criminal, and disciplinary liability of the whistleblower in cases of slanderous or defamatory reports under the Penal Code and Article 2043 of the Civil Code. Any abuse of this policy may also result in liability in disciplinary and other competent forums.