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WHISTLEBLOWING PROCEDURE: LEGISLATIVE DECREE NO. 24 OF 10 MARCH 2023

for reporting wrongdoing and irregularities

FOREWORD

This procedure of Italvacuum S.r.l. (hereinafter "**Italvacuum**") regulates the methods for reporting the so-called "Italvacuum" offences. Whistleblowing" in the context of the prevention of illegal activities.

The expression whistleblower refers to the employee who detects a possible fraud, danger or other risk that may damage colleagues, shareholders, suppliers, shareholders, the public or the reputation of the entity itself and reports it to the bodies entitled to intervene.

This protection tool, already present in other countries such as the United States and England, was introduced into our legal system by art. 1 paragraph 51 of the Anti-Corruption Law 190/2012 and most recently with Legislative Decree no. 24 of 10 March 2023 implementing European Directive 2019/1937 on the protection of persons who report violations of national or European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity, of which they have become aware in a public or private work context.

The rationale of the regulatory provision lies in the awareness that often, regardless of the seriousness or otherwise of the phenomenon encountered, employees for fear of retaliation or discrimination do not report irregularities.

1. RECIPIENTS

The recipients of the procedure are:

- the shareholders and members of the corporate bodies;
- ITALVACUUM employees;
- consultants, collaborators, suppliers and, more generally, anyone who has a relationship of interest with ITALVACUUM.

2. PURPOSE OF THE PROCEDURE

The purpose of the procedure is to remove factors that may hinder or discourage reporting, such as doubts about the procedure to be followed and fears of retaliation or discrimination.





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To this end, the procedure aims to provide the whistleblower with operational instructions on how to make the report.

3. SUBJECT OF THE REPORT

Reports concerning behaviour, risks, offences or irregularities, committed or attempted, to the detriment of the public interest or the company are considered relevant. The report may relate to actions or omissions:

- a) criminally relevant;
- b) put in place in violation of codes of conduct (e.g. Code of Ethics, Model 231/01) or other sanctionable company provisions or regulations;
- c) likely to cause financial or reputational damage to ITALVACUUM or to employees or other persons who carry out their activities at the company.

4. CONTENT OF THE REPORTS

The whistleblower is required to provide all the useful elements to allow the competent offices to proceed with the due and appropriate checks to verify the validity of the facts being reported. To this end, the report should preferably contain the following elements:

- a) personal details of the person making the report with an indication of the position or function carried out within the company;
- b) a clear and complete description of the facts being reported;
- c) if known, the circumstances of time and place in which they were committed;
- d) if known, the personal details or other elements (such as the qualification and the service in which he carries out the activity) that allow the identification of the person who carried out the fact subject to the report;
- e) the indication of any other subjects who can report on the facts subject to reporting;
- f) an indication of any documents that may confirm the validity of these facts;
- g) any other information that can provide useful feedback on the existence of the reported facts.





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5. METHODS AND RECIPIENTS OF THE REPORT

The report must be addressed to the Supervisory Body in the following ways:

- a) by sending it to the e-mail address to the Italvacuum Personnel Manager (odv@italvacuum.com) which will guarantee its confidentiality;
- b) by postal service or by internal mail in a sealed envelope bearing the words "confidential/personal" on the outside addressed to the Italvacuum Personnel Manager;
- c) verbally, by means of a declaration issued and recorded in the minutes by one of the persons entitled to receive them;
- d) through the "external channel" of reporting activated at ANAC which can only be used where particular conditions occur, specifically provided for by the legislator (art. 7 Legislative Decree 24/2023).

6. VERIFICATION OF THE VALIDITY OF THE REPORT

The management and verification of the validity of the circumstances represented in the report are entrusted to the Head of Personnel who provides for it in compliance with the principles of impartiality and confidentiality by carrying out any activity deemed appropriate, including the personal hearing of the whistleblower and any other persons who may report on the reported facts.

To this end, the Personnel Manager, depending on the case, may make use of the support and collaboration of the competent company managers and, if necessary, of control bodies external to the company (e.g. Guardia di Finanza, Comando Vigili Urbani, Agenzia delle Entrate).

If, at the end of the verification, the report is founded, the Personnel Manager, in relation to the nature of the violation, will provide:

- a) to file a complaint with the competent judicial authority;
- b) to communicate the outcome of the investigation to the Chief Executive Officer, so that he can adopt the relevant management measures, including, if the conditions are met, the exercise of disciplinary action;
- c) to adopt any further measures and/or actions that may be necessary in the specific case to protect Italvacuum.





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7. RECORD KEEPING

To ensure the management and traceability of reports and related activities, the retention and archiving of all related supporting documentation is carried out for a period of 2 (two) years from receipt of the report.

8. WHISTLEBLOWER PROTECTION

1) Confidentiality obligations on the identity of the whistleblower and removal of the right of access to the report

Except in cases where liability for slander and defamation can be established pursuant to the provisions of the Criminal Code or art. 2043 of the Civil Code and cases in which anonymity is not enforceable by law (e.g. criminal, tax or administrative investigations, inspections by control bodies) the identity of the whistleblower is protected in any context subsequent to the report. Therefore, the identity of the whistleblower cannot be revealed without his or her express consent and all those who receive or are involved in the handling of reports are required to protect the confidentiality of this information.

Violation of the obligation of confidentiality is a source of disciplinary liability, without prejudice to other forms of liability provided for by law.

As regards disciplinary proceedings, the identity of the whistleblower can only be revealed in cases where:

- a) there is the express consent of the whistleblower;
- b) the challenge of the disciplinary charge is based, in whole or in part, on the report and knowledge of the identity of the whistleblower is absolutely essential to the defense of the accused, provided that this circumstance is deduced and proven by the latter during the hearing or through the submission of defensive briefs.

The whistleblower's report is also exempt from the right of access to administrative documents provided for by art. 22 et seq. of Law 241/1990. The document cannot, therefore, be viewed or copied by applicants, falling within the scope of the exclusion cases referred to in art. 24, paragraph 1, letter a), of Law no. 241/90 as amended.

2) Prohibition of discrimination against whistleblowers

No form of retaliation or discriminatory measure, direct or indirect, affecting working conditions for reasons directly or indirectly related to the complaint is permitted or tolerated against an employee who makes a report under this procedure.

Discriminatory measures are defined as unjustified disciplinary actions, harassment in the workplace and any other form of retaliation that leads to intolerable working conditions.





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An employee who believes that he or she has suffered discrimination due to the fact that he or she has made a report of wrongdoing must inform the Personnel Manager of the discrimination who, having assessed the existence of the elements, reports the hypothesis of discrimination:

- a) to the Chief Executive Officer who promptly assesses the opportunity/need to adopt acts or measures to restore the situation and/or to remedy the negative effects of administrative discrimination and the existence of the conditions to initiate disciplinary proceedings against the employee who is the perpetrator of the discrimination;
- b) to the Inspectorate of Public Administration.

9. RESPONSIBILITIES OF THE WHISTLEBLOWER

The criminal and disciplinary liability of the whistleblower remains valid in the event of a slanderous report pursuant to the Criminal Code and art. 2043 of the Civil Code.

Any forms of abuse of this procedure, such as reports that are manifestly opportunistic and/or made for the sole purpose of damaging the accused or other subjects, and any other hypothesis of improper use or intentional instrumentalization of the institution subject to this procedure, are also a source of liability, in disciplinary proceedings and in other competent forums.

Borgaro Torinese, 24/03/2026

