



**SILIKONEUROPE**

shaping technology

# Whistleblowing Policy

**Silikoneurope S.r.l.**

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- **The Company's Whistleblowing System**

The Company's Whistleblowing System is aimed at safeguarding the integrity of the company and suppressing any form of violation of national and European Union regulations that may occur in a work context, whether by company personnel or by external parties who have become aware of such violations within the scope of their work with the Company, and which undermine the interests and integrity of the Company itself.

The System thus promotes the making of internal reports in this regard, ensuring protection for individuals who make such reports.

To this end, the System establishes an internal reporting channel that allows, in written form and through electronic means, the reporting of violations of national or European Union regulations by individuals who have become aware of them in the course of their work with the company.

The System guarantees the reporting person from any form of retaliation, i.e., from any behavior, act, or omission, even attempted or threatened, carried out due to the report, which may directly or indirectly cause them unjust harm.

Therefore, the confidentiality of the reporting person's identity, the person involved, and the person mentioned in the report, as well as the content of the report and related documentation, is ensured.

The management of the internal reporting channel is also entrusted to a dedicated body qualified for this purpose.

The System is adopted in accordance with the provisions of Legislative Decree no. 24 of March 10, 2023, and EU Directive 2019/1937.

- **Scope**

The purpose of this Procedure is to define the procedures for reporting alleged misconduct and the safeguards to protect the whistleblower.

It aims to provide the whistleblower with clear operational instructions regarding the subject matter, contents, recipients, and methods of transmitting reports, as well as specific information about the forms of protection offered by the legal system.

- **Scope of application**

This Procedure applies to all employees, consultants, and collaborators of the Company, regardless of the type of contract or assignment and for any purpose, as well as, as far as compatible, to workers and collaborators of suppliers of goods and/or services and/or those carrying out works, who intend to report behaviors deemed illicit, carried out by employees or collaborators of the Company. It also applies to all other external parties who have relationships with the Company. Whistleblowing regulations and the resulting protections do not apply to anonymous reports, i.e., those lacking elements that allow the author to be identified. Typical protection will

therefore only be guaranteed in the case of reports made by clearly identified individuals.

Anonymous reports will nonetheless be considered by the Company only if they relate to particularly serious matters and only if adequately detailed and provided with a wealth of information, that is, if they reveal facts and situations that are concretely relevant and attributable to specific contexts at the time of the report.

- **Subject of the report**

The report must concern acts or behaviors that are believed to constitute a violation or inducement to violate laws, regulations and the Code of Ethics.

The report, by way of example and not exhaustively, may relate to actions or omissions, committed, or attempted, including:

- administrative, accounting, civil, or criminal offenses.
- offenses falling within the scope of application of EU or national acts related to the following sectors: public procurement; services, products, and financial markets, and prevention of money laundering and terrorism financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety, 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 Union;
- acts or omissions concerning the internal market;
- acts or behaviours that undermine the purpose or objectives of the provisions contained in the acts of the European Union.

Reportable illicit behaviours must concern situations of which the individual has directly become aware "by virtue of the employment relationship," that is, as a result of or on the occasion of it.

Regarding the conduct in question, a report based on suspicions or rumors is not considered worthy of protection; rather, a precise knowledge of the facts is deemed necessary for the report. According to the indications provided by the National Anti-Corruption Authority (ANAC), reportable facts include all crimes against Public Administration, improper behaviours of a public official contrary to the public interest, civil wrongs, irregularities in the management or organization of the public entity's activities. Attempts at violation are also included, as well as illicit activities not yet carried out, but which the whistleblower reasonably believes may occur in the presence of specific and consistent elements.

Whistleblowing does not concern complaints, disputes, claims, or requests related to the employment relationship, relationships with hierarchical superiors or colleagues, or other strictly personal matters of the whistleblower, which are ordinarily governed

by other procedures related to the employment relationship.

- **Content of the report**

The report must be as detailed as possible and provide the maximum number of elements, known to the whistleblower, useful for carrying out the necessary verifications and checks, including for the purpose of identifying the authors of the alleged illicit conduct.

Therefore, the report must contain the following essential elements:

- a) personal information of the whistleblower, including their position or role within or towards the Company;
- b) clear and as comprehensive as possible description of the reported facts, with reference to the time and place where they allegedly occurred;
- c) if known, the personal information of the perpetrator of the facts, or other elements enabling their identification (e.g., their position or department within the Company);
- d) indication of any other individuals who may provide information about the facts;
- e) mention of any documents that may confirm the validity of the reported facts;
- f) any other information that may provide useful verification regarding the reported facts.

- **Reporting methods and management**

The report to the Company must be made through the dedicated online platform accessible at the internet address [www.silikoneurope.com](http://www.silikoneurope.com).

Upon accessing the platform, it allows for the submission of a written report by entering the data and filling in the indicated fields, including a certain and preferably email contact address.

Following the submission of a report, the platform issues a receipt notice to the whistleblower, indicating a numerical identification code.

It is also possible to submit a report orally by indicating a request for a direct meeting during the platform's field completion, where a specific record will be drawn up.

The task of managing internal reports is entrusted to a dedicated body qualified for this purpose established by the Company, whose members possess appropriate characteristics of professionalism, competence, and independence. Within the framework of managing such internal whistleblowing reports, the designated body is identified as the "Whistleblowing Referral Body" (WRB).

The whistleblower will receive a response to the report from the WRB, at the contact address provided, within a period of 3 (three) months from the date of receipt notice

of the report itself.

In the event that the report does not follow, or the whistleblower has valid reasons to believe that an internal report would not be effectively followed up, or there is a valid risk of retaliation or an imminent or blatant danger to the public interest, it is also possible to make a report to the National Anti-Corruption Authority (ANAC) through the computer system set up by it and accessible at the internet address: [www.anticorruzione.it/-/whistleblowing](http://www.anticorruzione.it/-/whistleblowing).

- **Verification of the report**

Reports received by the Company are subject to verification and investigation by the WRB, which carries out these tasks in accordance with the principles of impartiality and confidentiality.

For the management of the report, the WRB will undertake any activity deemed appropriate, utilizing the support and collaboration of company personnel and structures (e.g., human resources department, compliance, controllers, etc.) and specialized external consultants, based on the specific needs and expertise required in relation to the content of the reported issue. The WRB may also proceed, if necessary, with the acquisition of documentation and/or the personal hearing of the whistleblower and/or other individuals who may provide information about the reported facts, with the adoption of necessary precautions.

The report is then subjected to an initial preliminary verification activity aimed at establishing the presence of the relevant essential requirements and elements that do not indicate manifest unfoundedness.

At the end of the preliminary verification, the WRB archives reports that are not detailed, or those that, based on the description of the facts and the information provided by the whistleblower, do not provide a sufficiently detailed picture to initiate further investigations to ascertain their validity, as well as those that are manifestly unfounded.

Reports that do not pass the preliminary verification phase are archived by the WRB on the same platform and are noted in the Register of Reports, maintained by the same WRB on electronic media and including all data and documents related to the report.

In case the preliminary verification does not warrant immediate archiving, the WRB proceeds to transmit the report, after making it completely anonymous by removing all references that could lead to the whistleblower's identity, to the corporate functions identified as competent in relation to the nature and content of the reported facts. They are tasked with conducting the necessary investigations, including data and information acquisition.

The corporate functions responsible for the investigation must provide their assessments to the WRB within fifteen days from receiving the request.

If, at the conclusion of the investigation phase, the report is not manifestly unfounded, the WRB proceeds to communicate the report and the outcome of the verification to

the top management of the Company (CEO, Board of Directors, or President of the Board), so that they may initiate the appropriate internal disciplinary procedure.

The individual responsible for disciplinary action or the relevant top management body will inform the WRB of the outcomes, including in cases of archiving, as well as when, if the conditions are met, the Company has reported the incident to the Judicial Authority.

The evaluation process by the WRB must be concluded within a timeframe appropriate to the complexity of the reported incident, but in any case not exceeding three months from the receipt of the report, with either archiving or forwarding to the relevant parties.

The evaluation will naturally be limited to macroscopic aspects, as the WRB cannot replace any investigations conducted by the competent authorities, nor does it have the same investigative means. Therefore, the examination will be limited solely to the verification of clearly pretextual or blatantly untruthful elements, while factual circumstances described and reported in detail cannot be refuted.

Reports, data, and related documents are stored in accordance with legal requirements.

- **Protection of the whistleblower**

The investigative and examination activities of the reports are carried out strictly while keeping the identity of the whistleblower segregated and without any reference to abstractly identifiable elements such as the role and position, even if the report is forwarded to third parties.

The confidentiality of the whistleblower is also ensured in any disciplinary proceedings, in compliance with the obligations under Article 12 of Legislative Decree 24/2023.

Therefore, the identity of the whistleblower may only be disclosed with their express consent or in cases provided for by law. Particularly, anonymity protection may not be applicable in cases of criminal, tax, or administrative investigations, or inspections by judicial, supervisory, or control bodies, or upon request from these entities.

The protection of the whistleblower ceases in cases where their criminal or civil liability is established, even by a first-instance judgment, for the offenses of defamation or slander committed through the report or complaint, in cases of willful misconduct or gross negligence. In such cases, the whistleblower is subject to disciplinary proceedings.

Furthermore, whistleblower protection is not guaranteed regarding reports that are unrelated to the whistleblowing system (paragraph 4), and therefore, if, at the conclusion of the investigation, the report is found to be manifestly unfounded, especially if it consists of mere complaints, disputes, claims, or requests related to the employment relationship, relationships with hierarchical superiors or colleagues, or

other strictly personal matters of the whistleblower, or if it is formulated with purely defamatory or slanderous intent. In these cases, the WRB transmits the report and the outcome of the investigations to the competent internal functions for the possible initiation of disciplinary proceedings.

Any behaviours violating the measures to protect the whistleblower, as well as the adoption of discriminatory, retaliatory, or unfair measures against them, may lead to disciplinary proceedings against the responsible party.

- **Protection of the reported**

In order to prevent prejudicial consequences, even merely of a reputational nature, within the working environment, the confidentiality protection afforded to the whistleblower, as outlined in the preceding paragraph (paragraph 8), is extended to the reported individual, to the extent applicable.

The protection of the reported individual is subject to similar limitations, particularly while ensuring compliance with any legal disclosure obligations. Furthermore, data and information concerning the identity of the reported individual may be disclosed or disseminated if absolutely necessary for the investigation of the reported facts.

- **Final provisions**

This procedure is subject to widespread dissemination by the Company to internal and external parties, utilizing appropriate means, including electronic methods.

Additionally, it undergoes periodic review and verification.

This procedure constitutes the application and implementation of the regulatory provisions, particularly those outlined in Legislative Decree 24/2023 and EU Regulation 2016/679, to which reference is made as general regulations.