

METALCASTELLO S.P.A.						
<i>TIPO</i>	Modello di Organizzazione Gestione e Controllo ex D. Lvo n. 231/01					
<i>TITOLO</i>	PROCEDURA WHISTLBLOWING					
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WHISTLEBLOWING PROCEDURE

1. OBJECTIVES AND SCOPE OF APPLICATION

Metalcastello SpA is part of the Spanish group CIE Automotive Ltd (hereinafter the "Group").

As part of the CIE Automotive Group, and given that the Group recognises the importance of having a specific procedure to govern the reporting of illicit conduct, the Company has set up channels that allow all directors, managers, employees and workers of all companies belonging to CIE Automotive S.A., without exception, to report any irregularity or any non-compliance with CIE's Internal Code of Professional Conduct, as well as any conduct or behaviour contrary to legality and which could lead to criminal responsibility on the part of legal persons.

To this end, there are specific dedicated communication channels (see below) that all members of the Company and the Group can use.

More recently, the European Delegation Law 2021 came into force on 10 September 2022, having been approved on 2 August 2022 and published in the Official Journal no. 199 on 26 August 2022, transposing EU Directive 2019/1937, which establishes, in particular, that private entities with more than 50 employees must implement channels and procedures for whistleblowing report management.

Finally, the publication of Legislative Decree no. 24/2023 (which implements (EU) Directive 2019/1937) of 10 March 2023, in force from 30 March 2023, obliges to proceed with the implementation of reporting systems in the presence of conduct contrary to the legislation. In particular, the Implementing Decree refers to public and private entities, updating the legislation in force up to now, including Legislative Decree no. 231 of 8 June 2001, in implementation of which Metalcastello SpA has adopted its own Organisation, Management and Control Model.

The rules just introduced require companies/institutions to have a system of whistleblowing that is structured and adequately formalised, of which the implementation of internal reporting channels - managed internally by offices or specifically trained personnel belonging to the organisation or by external third parties - are essential elements - through which subjects who become aware of an offence can make a report, as well as a specific internal procedure that regulates the organisational and processing aspects for the correct management of reports according to the new provisions on whistleblowing.

Generally speaking, reports can be sent through the internal channel either in written form, including electronically (e.g. via an IT platform) or orally (e.g. dedicated telephone lines or voice messaging systems).

At the request of the whistleblower, a face-to-face meeting must also be set up with the persons responsible for managing reports.

In addition to internal reports, and only when the specific conditions indicated in arts. 6 and 15 of Legislative Decree no. 24/2023 apply, the whistleblower has the right to use an external reporting channel activated at ANAC (the National Anti-Corruption Authority) or to publicly disclose - i.e. put in the public domain through the press or electronic means that allow dissemination to several people - the information concerning the violations mentioned above.

This "**Whistleblowing Procedure**" (hereinafter the "**Procedure**") establishes the regulation for making a Report relating to Violations, the guidelines for managing Reports and the protection standards for Whistleblowers, Facilitators and Related Persons (for all definitions of the terms used, refer to paragraph 2), relative to **Metalcastello SpA**.

2. DEFINITIONS

- **Metalcastello or the Company:** Metalcastello SpA, with registered office in Castel di Casio (BO), Via Don Fornasini 12.

- **Group:** CIE Automotive Ltd Group.

- **Organisation, Management and Control Model (or "OMCM"):** the Organisation, Management and Control Model adopted by **Metalcastello** pursuant to art. 6 of Legislative Decree no. 231/2001.

- **Code of Conduct:** the Group document which defines the set of ethical and behavioural principles which have to be followed by the corporate bodies, employees, collaborators and, generally, all third parties who have legal relationships with **Metalcastello**.

- **Recipients:** all personnel of **Metalcastello** and any other third party, natural or legal person such as suppliers, consultants, customers or other subjects who have contractual relationships with the Company such as collaborators, consultants, business partners and in general all the subjects referred to in art. 3 of Legislative Decree no. 24/2023 (scope of application).

- **Internal procedures:** all procedures, protocols, company regulations and/or operating instructions and all other documents which - in addition to the Code of Conduct and the OMCM - are part of the company regulatory system.

- **Violations:** behaviours, acts or omissions that harm the public interest or the integrity of the public administration or private entity and which consist of significant illicit conduct pursuant to art. 2 of Legislative Decree 24/2023.

- **Information on violations (or "related to violations" or "relating to violations"):** information, including strong suspicions, regarding violations committed or which, on the basis of concrete elements, could be committed in the organisation with which the whistleblower has a legal relationship, as well as elements regarding conduct aimed at concealing such violations.

- **Retaliation:** any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the report and which causes or may cause, directly or indirectly, unfair damage to the whistleblower.

- **Report:** the communication (written or oral) of information relating to a violation presented through the internal whistleblowing reporting channels adopted by the Company. They concern actions or omissions committed during work activities or related to them, by any person within Metalcastello SpA, which have occurred, can reasonably be assumed to have occurred, or which are very likely to occur, as well as attempts to conceal such actions or omissions:

- illegal conduct considered relevant under Legislative Decree no. 231/2001 - i.e. so-called "predicate crimes" - or violations of the Company's Organisation, Management and Control Model, and with it of the Group Code of Conduct, of the procedures and protocols adopted and assumed by the OMCM;

- offences concerning European Union or national acts, relating, by way of example and not exhaustively, to the sectors of public procurement, services, products and financial markets and prevention of money laundering and terrorist financing, transport safety, protection of environment, public health, privacy, network and IT system security, etc.

- acts or omissions that harm the financial interests of the European Union referred to in art. 325 of the TFEU (Treaty on the Functioning of the European Union);

- acts or omissions that concern the internal market referred to in art. 25 of the TFEU, including infringement of EU rules on competition and state aid, as well as offences relating to the internal market linked to acts in breach of corporate tax rules or infringements the purpose of which is to obtain a tax advantage with a view to avoiding the application of corporate tax legislation.

- **Whistleblower:** the natural person who reports information relating to a violation acquired during his or her work.

- **Person involved (or "Person being reported"):** the natural or legal person mentioned in the internal report as the person to whom the violation is attributed or as the person otherwise implicated in the violation being reported.
- **Facilitator:** natural person who assists the whistleblower in the reporting process, operating within the same work situation, whose assistance must be kept confidential.
- **E-mail:** the IT tool used by the Group for the acquisition and management of whistleblowing reports, accessible directly to the e-mail address <https://cieautomotive.com/en/ethical-channel> or by ordinary mail to Metalcastello SpA, Via Fornasini 12, 40030 Castel di Casio BO indicating "**Whistleblowing for the attention of the Supervisory Body of Metalcastello SpA**". Lastly, to the dedicated e-mail address in the whistleblowing section of the Company's website, www.metalcastello.com.
- **Channels:** the additional channels opened by the Group are the following:
 - **Ordinary mail** addressed to the Compliance Department at **Alameda Mazarredo 69, 8°. P.O. Box 48009 Bilbao (Vizcaya), Spain;**
 - the mailbox located at the headquarters of **Metalcastello;**
 - **SB:** the Supervisory Body of **Metalcastello**, appointed by the Board of Directors as an independent and autonomous body responsible for supervising the correct implementation and effectiveness of the OCMC. For the purposes of this Procedure, the SB is the recipient of the Reports, as well as of the other information flows specifically provided for in the procedure, which is an integral part of the OCMC.
 - **Board of Directors:** The Board of Directors of **Metalcastello**.
 - **CEO:** the Chief Executive Officer and Legal Representative of **Metalcastello**.

3. GENERAL PRINCIPLES

Metalcastello undertakes to respect the following general principles in managing the whistleblowing process and requires that Whistleblowers and the other people involved respect them to the extent of their sphere of competence:

- i. **Principle of privacy:** **Metalcastello** guarantees the confidentiality of Whistleblowers, the Reports and the information contained in them;
- ii. **Principle of proportionality:** the investigations carried out by **Metalcastello** are adequate, necessary and commensurate to achieve their purpose;
- iii. **Principle of impartiality:** the analysis and processing of Reports are carried out without subjectivity, regardless of the opinions and interests of the people responsible for their management;
- iv. **Principle of good faith:** the protection offered to the Whistleblower is applicable even if the Report turns out to be unfounded, if it was made in good faith (i.e. the Whistleblower had good reason to believe that the information relating to the Violations was true at the time of the Report and that the information fell within the scope of the Procedure); a Whistleblower cannot take advantage of such protection to avoid disciplinary action against him or her.

4. FORMS OF PROTECTION AND CONFIDENTIALITY AVAILABLE TO THE WHISTLEBLOWER AND THE PERSON BEING REPORTED

4.1 Protection of the Whistleblower

To ensure the effectiveness of the internal reporting channel and its correct use, **Metalcastello** and the **Group** guarantee the protection of the Whistleblower's identity, also in compliance with the provisions of the legislation on the protection of personal data referred to in (EU) Regulation no. 2016/679 and Legislative Decree no. 196/2003 ("Privacy Code") and implement all necessary measures to avoid any form of retaliation in connection with the Report.

The Person being reported who believes they have suffered an act of retaliation in connection with the Report can send a communication to the National Labour Inspectorate or to ANAC, so that the most appropriate measures can be adopted within their sphere of competence.

Retaliatory or discriminatory measures based on the Report (including dismissal and/or change of duties pursuant to art. 2103 of the Italian Civil Code) are null and void pursuant to art. 6, paragraph 2-*quater* of Legislative Decree no. 231/2001 and art. 19, paragraph 3 of Legislative Decree no.

24/2023, and, in the event of dismissal, the person who made the Report has the right to be reinstated in their place of work pursuant to art. 18 of Law no. 300/1970 ("Workers' Statute") or art. 2, Legislative Decree no. 23/2015, due to the specific regulations applicable to workers.

The protection measures provided for by Legislative Decree no. 24/2023 also apply:

- to Facilitators;
- to people working in the same context as the Whistleblower and who are linked to the latter by a stable bond of affection or kinship within the fourth degree;
- to the Whistleblower's colleagues, who work in the same context and who have an habitual and current relationship with the Whistleblower, i.e. not sporadic, occasional or episodic, but rather present, systematic and long-lasting;
- legal entities that the whistleblower owns, works for or is otherwise connected to in a work context (e.g. partnerships between companies).

4.2 Protection of the Person being reported

In order to prevent any abuse of the reporting system and in order to prevent libellous or defamatory conduct which could cause damage to the reputation of the person involved in a Report, or cause discrimination, retaliation or other disadvantages, this Procedure provides measures to protect the Person being reported.

In particular, Reports involving fraud or gross negligence, which are clearly unfounded, made in bad faith, or submitted for personal reasons or for the sole purpose of obtaining advantages or causing damage to the Person being reported and/or the Company, are prohibited.

In the event of a reckless Report within the terms specified above, the disciplinary actions provided for under the Disciplinary System referred to in the Company's OMCM and by the applicable collective labour contract (in the case of an employee) as well as the administrative pecuniary sanctions under the jurisdiction of the ANAC can be imposed on the Whistleblower.

The person to whom the violation is attributed can always ask the Supervisory Body to be heard or, alternatively, produce written briefs or other documentation in his or her defence. Minutes of the meeting with the Person being reported are drawn up, dated and signed by the Person being reported, and kept in the offices of the Supervisory Body.

4.3 Confidentiality

In the management of Reports, Metalcastello guarantees the protection of the Whistleblower's identity and of any other information from which such identity could be deduced, directly or indirectly.

Without the express consent of the Whistleblower, the identity of the Whistleblower cannot be revealed to anyone other than those competent to receive or follow up on the reports (i.e. the Supervisory Body). Likewise, the identity of the persons being reported and of anyone else mentioned in the Report is protected until the conclusion of the proceedings initiated on the basis of the Report and in compliance with the same guarantees given to the Whistleblower.

The obligation of confidentiality regarding the Whistleblower's identity and the information from which this identity could be deduced is not applicable:

- when the Whistleblower expresses his or her express consent to reveal his or her identity to people other than those authorised to receive and manage the Reports;
- in the context of criminal proceedings, beyond the closure of the preliminary investigation, unless the public prosecutor, with a reasoned decree, orders the confidentiality of the investigation to be maintained for individual matters in the cases provided for in art. 329 of the Code of Criminal Procedure;
- in proceedings before the Court of Auditors, after the conclusion of the preliminary investigation;
- in the context of disciplinary proceedings, only with the prior express consent of the Whistleblower to the disclosure of his or her identity, when knowledge of this identity is indispensable for the defence of the Person being reported and the dispute is based, in whole or in part, on the Report. In these cases, in the absence of express consent, the information contained in the Report cannot be used for the purpose of disciplinary proceedings.

The Whistleblower is in any case informed, by written communication, of the reasons for the disclosure of confidential data.

4.4 Processing of personal data

The personal data of Whistleblowers, the Persons being reported and the Persons involved in the Report are processed in accordance with the current legislation on the protection of personal data ((EU) Regulation no. 2016/679 and Legislative Decree no. 196/2003, as amended by Legislative Decree no. 101/2018).

Metalcastello refrains from processing personal data that is manifestly not useful for the management of a Report. If such personal data is collected accidentally, it is immediately deleted. In particular, with respect to the processing of personal data in the management of Reports, it should be noted that:

- the Whistleblower and the Person involved in the Report will receive, at the time of the Report or on the first possible occasion, information on the processing of personal data pursuant to arts. 13 and 14 of (EU) Regulation no. 2016/679;
- the Whistleblowing Report Management Procedure envisages processing only the personal data that is strictly necessary and relevant to the purposes for which it was collected;
- **Metalcastello**, as Data Controller, has implemented technical and organisational measures suitable to guarantee a level of security adequate to the specific risks deriving from the processing of personal data, in compliance with the applicable personal data protection legislation;
- the Company has identified the people who are authorised to receive and manage Reports, authorising them in writing pursuant to arts. 29 and 32, para. 4 of the GDPR and *2-quaterdecies* of the Privacy Code;
- the exercise of the rights provided for by arts. 15-22 of the GDPR by the Person being reported ("interested party" within the meaning of the legislation on the protection of personal data) with respect to the processing of personal data carried out in the context of the management of Reports may be limited if this could prejudice the confidentiality of the Whistleblower's identity. More specifically, the possibility of exercising the rights provided for in articles 15-22 of the GDPR may be precluded, limited to the period in which this is actually and strictly necessary, if the exercise of these rights could result in an effective and concrete prejudice to the confidentiality of the Whistleblower's identity, pursuant to art. *2-undecies*, paragraph 1f) of the Privacy Code; or to carry out defensive investigations related to the management of reports or for the exercise of a right in court by the Data Controller, pursuant to art. *2-undecies*, para. 1e) of the Privacy Code.

5. SCOPE OF APPLICATION

5.1 Subjective scope of application

This Procedure applies to all personnel of **Metalcastello**, i.e. to workers who operate on the basis of relationships that determine their inclusion in the company's organisation, even in a form other than an employment relationship, as indicated more specifically below. The provisions contained in this Procedure are also addressed to external parties who make Reports as specified in paragraph 7.1. as well as, with regards to protection measures, the persons indicated in paragraph 6.1.

The reports taken into consideration are only those that concern facts found directly by the Whistleblower and must not in any way represent personal claims or assertions.

5.2 Objective scope of application

Reports are not permitted if they are:

- characterised by a manifest lack of interest in protecting the integrity of the Company or aimed at the exclusive protection of individual interests (e.g. mere assertions against colleagues, superiors, etc.);
- sent for clearly emulative purposes (e.g. reports made in bad faith, or with the aim of harming or causing harassment to the Person being reported);
- containing unsubstantiated news or merely repeating rumours (i.e. information without any supporting evidence).

These reports do not fall within the scope covered by the whistleblowing legislation, so they will be filed away after appropriate checks have been made.

In the cases mentioned above, **Metalcastello** reserves the right to take the action deemed most appropriate to protect its interests and those of the Person being reported for any liability of the Whistleblower, in the event that the latter's identity is known.

6. THE REPORTING SYSTEM

6.1 Whistleblowers

Reports can be made either by internal personnel of **Metalcastello** and by external parties.

By way of example, pursuant to Legislative Decree no. 24/2023, Whistleblowers include workers who operate on the basis of relationships that determine their inclusion in the company organisation, even in a form other than an employment relationship, including intermittent workers, apprentices, interns and volunteers, temporary and occasional workers, as well as self-employed workers, shareholders, directors, general managers, delegates, attorneys, members of the Board of Statutory Auditors and members of the Supervisory Body; etc.

6.2 Persons being reported

The conduct covered by the Report may concern members of the Board of Directors, the Board of Statutory Auditors, the Supervisory Body, or employees (including managers), external collaborators of the Company or third parties (e.g. agents, suppliers, consultants, customers, etc.) to whom the Company is bound by contractual relationships.

6.3 Reporting channels

Metalcastello and the **Group** have activated internal reporting channels (see Par. 2) in accordance with art. 4 of Legislative Decree no. 24/2023, which guarantee the confidentiality of the Whistleblower, the Person being reported, the People mentioned in the Report, as well as the content of the Report and any attachments.

Management of the internal reporting channel in **Metalcastello** is entrusted externally to the SB.

The channels set up by the Company protect the confidentiality of the Whistleblower, guaranteeing that it is impossible to access the identity of the Whistleblower and of third parties, as well as the content of the Report, by subjects who have not been formally authorised to manage the reports based on this Procedure.

6.4 Object and form of the Report

Reports must concern information regarding facts which include violations committed or of which there are well-founded and concrete suspicions of having been committed within the organisation with which the Whistleblower has a legal relationship.

Whistleblowers can communicate information relating to violations better specified in the corresponding item in paragraph 2 ("Definitions").

Reports must have the following essential elements:

- Subject: a precise and detailed description of the facts and conduct that are believed to constitute a violation, with an indication - if known - of the factual elements and the time and place where the facts being reported were committed.

- the Person being reported and other parties involved: any element (e.g. personal details, company function/role, etc.) that could allow easy identification of the alleged perpetrator(s) of the illicit conduct which is the subject of the Report.

The Whistleblower must also indicate the following additional elements:

- details and type of Whistleblower (e.g. employee, collaborator, agent, consultant, etc.), unless the Report is anonymous;
- anyone else who may be able to provide useful information on the facts being reported;
- any documents that support the validity of the facts being reported to substantiate the Report;
- any other information that might facilitate the collection of evidence on the matter being reported.

Reports must also be integrated, if possible, by attaching any documentation to support the facts under dispute.

If the Whistleblower becomes aware, during the investigation, of further information relating to the facts being reported, he or she can integrate the information already provided, even after sending in the Report. The lack of one or more of these mandatory minimum contents may cause the report to be filed away. The requirement that the facts being reported are true remains unchanged, also for the purpose of protecting the Whistleblower and the Person being reported.

The Whistleblower may be assisted in the reporting process by a Facilitator, i.e. a person who provides advice and support to the Whistleblower and works in the same context. For example, a facilitator could be a colleague in an office other than that of the Whistleblower or a trade union representative, providing, in this case, he assists the Whistleblower in his own name and on his own behalf, without using the name of the union.

Sending in the Report is preceded by the Whistleblower's confirmation of having read a specific privacy notice pursuant to art. 13 of the GDPR.

6.5 Prohibited reports

Reports cannot contain abuse or moral judgements aimed at offending or damaging the personal honour and decorum or professional dignity of the person to whom the reported facts are referred. If these provisions are breached, disciplinary action may be taken against the Whistleblower, except in the case in which there is good reason to believe that the disclosure or dissemination of information relating to a violation that offends the reputation of the Person being reported is truthful and necessary to understand the violation.

6.6 Anonymous reports

Reports from which it is not possible to trace the identity of the Whistleblower are considered anonymous.

Generally speaking, if an anonymous report is received through the internal reporting channel, they must be treated as ordinary reports, providing they are sufficiently detailed.

7. REPORT MANAGEMENT

Giving the Supervisory Body the task of examining and evaluating Reports guarantees that they are received, examined and evaluated by an autonomous and independent party, not hierarchically or functionally subordinated either to the Company or to the Person being reported.

7.1 Sending and receiving a Report

- **Sending a report:** following the Report, the Supervisory Body receiving the e-mail will send a confirmation to the Whistleblower within 7 (seven) days of receiving the Report and will keep a specific register.

- **Acknowledgement of the report:** within 3 (three) months from the date of confirmation of acceptance or, in the absence of such notice, within three months from the expiry of the seven-day period from the submission of the report, a response must be provided to the Whistleblower by the parties authorised to manage Reports (in this case, the Supervisory Body), informing him or her of the actions being taken;

- **Closing the report:** at the end of the investigation, the SB sends a final response to the whistleblower and closes the report.

7.2 Preliminary evaluation of a Report

The SB carries out a preliminary analysis of a Report that it has received in order to evaluate its validity and object. If necessary, the Supervisory Body can ask the Whistleblower for further information or documentation to support the Report in order to conduct a complete assessment of the facts being reported.

The SB ensures monitoring of the report management process in all its phases.

Reports are processed in chronological order of receipt by the Supervisory Body, except for any specific assessments regarding the need to manage a specific Report as a matter of priority, if there are particular profiles of seriousness or urgency (e.g. seriousness of the conduct being reported,

current and potential consequences of particular relevance for the Company, risk of recurrence of illicit conduct, etc.).

In managing the Reports that it has received, the members of the Supervisory Body involved in the investigation have to act with the professionalism and diligence required by the tasks entrusted to them, carrying out any activity deemed appropriate in compliance with this Procedure and the relevant legislation. Within the autonomy of its powers of initiative and control, the SB, if necessary for the purposes of the investigation, can also avail itself of the support of other company functions or external consultants, providing that they guarantee protection of the whistleblower's identity and that of the people involved in the Report and no information is communicated that is not essential to ascertaining the facts of the case.

After their preliminary assessment, the Supervisory Body then classifies the Report as:

- Not relevant: the Report refers to behaviour, acts or facts that do not constitute a predicate crime envisaged in Legislative Decree no. 231/2001 or a violation of the OMCM control measures or of the principles of the Code of Ethics or violations of the national or EU regulations referred to in Legislative Decree no. 24/2023. If the Supervisory Body deems that the Report, even if not relevant for the purposes of this Procedure and therefore not classifiable as a Whistleblowing Report, still contains detailed elements from which irregularities, violations or omissions concerning other sectors may emerge - e.g. violations in the field of labour law - not falling within the matters regulated by Legislative Decree no. 24/2023 and related Attachments, it sends the Report to the company department responsible for the matter and/or to the relevant company functions to carry out appropriate checks. The Supervisory Body is in any case required to send the Whistleblower a communication within 3 (three) months of receiving the Report explaining why they are not proceeding with it.

- Relevant but not able to be processed: this can occur when the Supervisory Body has received a Report that is relevant to the application of this Procedure, but at the conclusion of the preliminary analysis and any request for further information it has not collected sufficient elements to be able to proceed with further investigations and verify the validity of the facts being reported. In this case, the Supervisory Body dismisses the proceeding, explaining the reasons for the dismissal to the Whistleblower within 3 (months) of receiving the Report.

- Prohibited: the SB communicates the circumstances to the CEO/legal representative and to the HR Office for the possible initiation of disciplinary action.

- Report made by third parties with whom the Company has contractual relationships (e.g. suppliers, external consultants/collaborators, business partners, etc.): the SB informs the CEO/legal representative without delay for the purposes of applying the remedies provided for in the specific clauses included in the contracts (e.g. termination of the contract, as well as any compensation for damages). The right to appeal to the Judicial Authority is always reserved to ascertain any criminal liability deriving from the defamatory or slanderous nature (of criminal relevance) of the Report's contents, as well as any other liability, including civil and administrative, that may emerge from the facts mentioned in the Prohibited Report.

- Relevant: in the case of reports that are sufficiently detailed and that fall within the scope of the whistleblowing regulations, the SB starts the investigation. Apart from exceptional cases with adequate justification, the Supervisory Body has to conclude the process of evaluating the Report within 3 (three) months of receiving it, giving the Whistleblower adequate feedback on the status of the Report.

7.3 Internal checks and investigations

At the end of the preliminary evaluation, if the Report has been classified as "relevant", the SB starts its internal checks and investigations in order to collect further information to ascertain the validity of the facts reported.

If needed to continue the investigation, the SB reserves the right to ask the Whistleblower for further information or documentation. In any case, the Supervisory Body maintains discussions with the Whistleblower, providing feedback on the progress being made by the Report.

As part of the investigation, based on the specific subject of the Report, the SB can make use of support from internal company functions or external consultants.

In this case, the subjects involved in the investigation are required to comply with the provisions contained in this Procedure and are consequently called upon to observe, among others, the obligations of confidentiality vis-à-vis the Whistleblower, the people involved and the facts of the case being investigated. In the event of violations by such subjects of the principles laid down in this Procedure, the Company can apply the measures indicated in the OMCM's disciplinary/sanctioning system.

7.4 Conclusion of the process and reporting to top management

Once the preliminary investigation has been concluded, the SB has to draft a report which indicates the facts, the verification activities carried out, the elements acquired (e.g. documentation, testimonies, etc.) in support of the Report as well as the results of the investigation and the observations regarding the existence or otherwise of the reported violations. The final report also indicates the actions that appear appropriate to take in relation to the reported facts.

If, as a result of the investigation and checks carried out, the validity of the illicit conduct described in the Report or, in any case, any significant violation pursuant to the OMCM has not been established, the Supervisory Body will file away the Report and notify the Whistleblower.

If the Report is deemed to be founded and concerns employees/collaborators of **Metalcastello**, the SB promptly informs the CEO as well as the HR Manager to evaluate the possibility of disciplinary action and/or to carry out the necessary communications to the competent authorities (judicial, administrative, etc.). If the person involved is the HR Manager, the communication is sent only to the CEO. At the same time, the Supervisory Body transmits the final report of the investigation to the Board of Directors.

The HR Department informs the Supervisory Body about the outcome of any disciplinary action taken against the employee to whom the violation is attributed.

The decisions taken by the Company regarding the Person being reported are subsequently communicated to the SB.

On an annual basis, the Supervisory Body sends the Board of Directors a summary report indicating the Reports received and managed, specifying for each of them the state of progress and the measures adopted for those that have been completed.

In communications from the Supervisory Body addressed to the corporate bodies and company departments, confidentiality regarding the Whistleblower's identity must always be maintained and information whose disclosure is not necessary must be omitted.

7.5 Reports relating to the Corporate Bodies, the Control Bodies and the Supervisory Body (if considered relevant)

In the event that the Report is relevant and well-founded and concerns:

- the Chairman of the Board of Directors, the SB informs the other members of the Board of Directors as well as the Board of Statutory Auditors of the outcome of the investigation, in order to coordinate and define the measures to be adopted;
- a member of the Board of Directors other than the Chairman, the SB informs the Chairman of the Board of Directors and the Board of Statutory Auditors of the outcome of the investigation, in order to coordinate and define the measures to be adopted;
- a member of the Board of Statutory Auditors or one of the legal auditors, the SB informs the Board of Directors;
- one of the members of the Supervisory Body, the Whistleblower is required to address the Report to the other members of the Supervisory Body not involved, who subsequently inform the Board of Directors of the outcome of the investigation.

7.6 Filing and conservation of documentation relating to Reports

Reports and related documentation are kept on file by the Supervisory Body, in digital and/or paper format, in a dedicated folder in such a way as to prevent access to unauthorised persons.

Reports and related documentation are kept on file for the time necessary to process the Report and, in any case, for no longer than 5 (five) years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality requirements of this Procedure. The same conservation period (no longer than 5 years from receipt) also applies to the documentation relating to anonymous reports, in such a way as to allow the Supervisory Body to trace them if the Whistleblower has been subsequently identified and has suffered retaliation due to the Report.

When, at the request of the Whistleblower, the Report is made orally during a meeting with the Supervisory Body, with the prior consent of the Whistleblower, the Report is documented by the Supervisory Body by recording the meeting, with the prior consent of the Whistleblower, on a device suitable for conservation and listening or by means of written minutes. In the case of minutes, the Whistleblower should verify and if necessary correct the declarations made and to confirm them by signing the minutes.

8. VIOLATIONS OF THE WHISTLEBLOWING PROCEDURE

Any violation of this Procedure constitutes a disciplinary offence punishable by the Company in accordance with the provisions of the OMCM Disciplinary System.