

WHISTLEBLOWING PROCEDURE

(pursuant to Italian legislative decree no. 24/2023 implementing the European Directive no. 1937/2019)

Minardi Piume srl has implemented the whistleblowing procedure in compliance with the provisions of the Italian legislative decree no. 24 of 10 March 2023 on the 'Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law'.

Whistleblowing is a legal instrument to protect anyone wishing to report possible breaches, which they have witnessed in their workplace and/or while carrying out their duties and/or within their relations with the company, and which they reasonably suspect or are aware that they imply unlawful conduct.

The procedure, which is based on the provisions of the Italian law, the EU Directive and the relevant Italian implementation decree, is aimed at guiding the Recipients wishing to report such unlawful conduct and breaches in a completely safe and confidential way.

The purpose of such procedure is to define the reporting instruments and safeguards to avoid that anyone who has become aware of any unlawful conduct while carrying out their work does not report it for fear of any damaging consequences, retaliation or discrimination.

Indeed, the procedure ensures the confidentiality of the reporting person's identity and prevents any form of retaliation against him/her.

Any possible breaches of EU law may be reported through one of the following alternative channels, also in anonymous form:

- by email to the following email address of Mr. Andrea Bertolotti, the Consultant, using, if necessary, the attached reporting form (Annex 1): whistleblowing.minardipiume.it@gmail.com;
- by post to the following address of Mr. Andrea Bertolotti's office, using, if necessary, the attached reporting form (Annex 1): **Mr. Andrea Bertolotti, Via Torelli, 52 – 43123 Parma (PR), Italy**;
- orally, through **a phone call to Mr. Andrea Bertolotti at the phone number +39 0521 242689** or through a physical meeting with him upon request of the reporting person using the above methods.

The first recipient of the report (Mr. Andrea Bertolotti) is a free and independent external professional, who is bound to guarantee the anonymity of the reporting person and who shall ensure that, through the Whistleblowing Committee set up inside the Company, the report is followed up in compliance with the law.

All communications between the external professional and the Company shall be made in such a way to keep the reporting person's identity confidential. The reporting person shall have thus direct contacts only with the external professional.

A reporting form is available, which is attached hereto.

Lugo, 15/12/2023

Minardi Piume srl