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FUSIONI ALLUMINIO PER L'AUTOMOTIVE ♦ PRESSOFUSIONE ♦ CONCHIGLIA ♦ LAVORAZIONI MECCANICHE ♦ COSTRUZIONE STAMPI
ALUMINIUM CASTINGS FOR AUTOMOTIVE ♦ HIGH PRESSURE DIE CASTING ♦ GRAVITY CHILL CASTING ♦ MACHINING ♦ DIE MAKING
Azienda Certificata IATF 16949 & UNI EN ISO 9001 & ISO 14001

Subject:

PROCEDURE FOR THE REPORTING OF WRONGDOINGS AND BREACHES (WHISTLEBLOWING) ref. Legislative Decree no. 24/2023

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1. INTRODUCTION AND OBJECT

- 1.1 On March 15th 2023 the Legislative Decree no. 24/2023 (hereafter: '**Whistleblowing Decree**' or only '**Decree**') was published on the Official Gazette of the Italian Republic, in implementation of EU Directive 2019/1937 concerning the protection of persons reporting on breaches of EU Law and containing provisions on the protection of reporting persons.
- 1.2 For the purposes of this procedure, 'whistleblowing' is meant as the reporting by an individual (hereafter: **Whistleblower**), who, during his or her work activities detects a wrongdoing or the risk or danger of potential wrongdoing, concerning one of the topics within the Scope of Application as described in Point 4 (hereafter: **Reportable Breaches**).
- 1.3 Reports subject of this procedure (hereafter: **Reports**) take the form of information (included founded suspicions) regarding:
 - committed breaches,
 - Breaches which have not yet been committed, which however the Whistleblower, has reasonable grounds to believe that they may occur.
 - behaviours aimed at concealing the above breaches, so long as they are referred to Reportable Breaches.
- 1.4 The Company has implemented a system – described below in this procedure – allowing the Whistleblower to make Reports with methods and guarantees compliant with the Whistleblowing Decree requirements (hereafter: **Internal Channel**).

2. PURPOSE

- 2.1 The **purpose** of this procedure is:
 - (i) defining the scope of application of the procedure itself,
 - (ii) providing whistleblowers with clear operational indications in relation to subject, contents, recipients, reports transmission methods and,
 - (iii) informing whistleblowers about recognized and guaranteed forms of protection and privacy granted to them.

3. REFERENCE DOCUMENTS

- Organization, Management and Control Model pursuant to Legislative Decree no. 231/2001 adopted by the Company
- EU Directive 2019/1937 on the protection of persons who report breaches of Union law, containing provisions on the protection of persons reporting breaches of national regulations.



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- ANAC guidelines of July 12th 2023
- Legislative Decree no. 231 of June 8th 2001 (only for violations within the scope of the Organization, Management and Control Model adopted by the Company)
- Legislative Decree no. 24/2023 no. 24 of March 10th 2023 (Whistleblowing Decree)

4. REPORTABLE BREACHES (SCOPE OF APPLICATION)

4.1 According to this procedure **Reportable Breach** is meant as any behaviour, act or omission consisting of:

- Illicit conducts relevant to Legislative Decree no. 231 /2001 (as above defined) or breaches of the the Organization, Management and Control Model adopted by the Company, excluding any breaches of the company Code of Ethics;
- Wrongdoings falling within the scope of application of European Union or National acts concerning the following areas:
 - public tenders;
 - services, products, financial markets and prevention of money-laundering and of terrorism financing;
 - product safety and conformity (with the applicable mandatory regulations);
 - transport safety;
 - environmental protection;
 - radiation protection and nuclear safety;
 - food and animal feed safety and animal health and well being;
 - public health;
 - consumers protection;
 - private life and personal data protection, network and information systems security;
- acts or omissions harming financial interests of the European Union;
- acts or omissions concerning the domestic market (including antitrust and state aid rules);
- acts or behaviours jeopardising object or purpose of the Union provisions in the aforesaid areas.

Any breaches of the Code of Ethics are to be considered reportable according to this procedure, only in case they can be related to conducts and/or circumstances included in the previous list.

5. TOPICS CONCERNING WORK RELATIONSHIPS



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- 5.1 According to this procedure, objections, claims or requests connected with personal interests of the whistleblowers, concerning their work relationship with the company, (e.g. reports concerning work disputes, discriminations among colleagues, interpersonal conflicts between the whistleblower and another worker and similar) are excluded from the scope of reportable behaviours.

6. SUBJECTS ENTITLED TO MAKE REPORTS

- 6.1 Reports can be sent through the Internal Channel by persons operating in the work context of the Company as:
- i. employed and self-employed who carry out their work at the Company;
 - ii. employed and collaborators of Company suppliers;
 - iii. consultants, professionals;
 - iv. paid and unpaid voluntary workers and Company apprentices;
 - v. shareholders and individuals performing functions of administration, management, control, supervision or representation of the Company.
- 6.2 The above individuals can send the Report:
- a) when the legal relationship with the Company is ongoing (e.g. during work relationship);
 - b) when the legal relationship hasn't started yet, in case the information on breaches has been acquired during the recruitment process or during other pre-contractual stages;
 - c) during the probationary period;
 - d) after termination of the legal relationship, in case the information on breaches has been acquired before the resolution of the relationship itself (e.g. retirement)
- 6.3 Subjects other than the above listed (e.g.: other stakeholders, not mentioned by the Whistleblowing Decree) can make any reports (e.g. breaches of the Organization and Management Model pursuant to Legislative Decree no. 231/01) through the usual mailbox channel of the Company Supervisory Body.

7. CONTENT OF REPORTS AND ANONYMOUS REPORTS

- 7.1 The Report must contain clear, accurate and as much detailed as possible information, to allow the Reports Management Body to carry out all needed verifications, aimed at ascertaining the soundness of the Report and the criticality of the reported facts. For this purpose the Report must contain information such as:
- personal information of the whistleblower and relationships with the company involved with the report,
 - type of irregular behaviour / occurred breach,



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- circumstances of time and place in which the reported event occurred,
- description of the event,
- personal information of the person to whom the wrongdoing is attributed,
- personal information of any harmed person,
- personal information of any other person aware of the wrongdoing,
- available documents which can confirm the soundness of facts (to be attached to the Report, if they are available)
- any other significant element, which can make the investigation easier.

In addition, it is essential that the provided elements are personally known by the whistleblower and not reported or provided by other persons.

- 7.2 Since the Internal Channel guarantees the utmost confidentiality on the whistleblower's identity and since a series of additional protection is foreseen for the latter, anonymous reports shall not be taken into account; exceptionally, at the discretion of the Reports Management Body, also anonymous reports can be managed, as far as they are accurate and detailed as well as supported by factual elements and related to very serious situations.

8. BODY IN CHARGE OF REPORTS MANAGEMENT

- 8.1 Reports made through the Internal Channel are sent to the President of the Company Supervisory Body (hereafter: **Report Management Body**), who shall manage them in compliance with the existing regulations and with its own Regulation.
- 8.2 The Report sent to a subject different from the Reports Management Body, but which is actually a 'Whistleblowing' report (since related to one of the situations within the Scope of Application as above described and since defined as such by the Whistleblower upon transmitting it) is forwarded by the receiver to the Reports Management Body within seven days from receipt (Example: if a subject different from the Reports Management Body receives a communication in a sealed envelope bearing the wording Whistleblowing Report, the receiver shall promptly transmit it to the Reports Management Body, without opening it).

9. REPORTING PROCESS: INTERNAL CHANNEL

- 9.1 The Company has implemented an IT platform (hereafter: **Software**) dedicated to the receipt of Reports and reachable at the following URL: <https://ghialspa.smartleaks.cloud/#/>. The whistleblower is guided by the Software through each stage of the process up to the transmission of the Report; during the process he/she will be required to fill in a series of fields, whose completion – to be carried out complying with the requirements – is necessary.
- 9.2 As an alternative to the written form, the Report can be made with a recorded voice message, also transmitted through the Software.



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- 9.3 Should the Whistleblower prefer to personally report to the Reports Management Body during a dedicated meeting, he/she can request it in the (vocal or written) message transmitted through the Software.
- 9.4 Reports sent through the Internal Channel shall be managed by the Reports Management Body as detailed in point 11 of this procedure.

10. EXTERNAL CHANNEL AND PUBLIC DISCLOSURE

- 10.1 As regards breaches of EU regulations, in addition to the internal channel implemented by the Company, according to the Decree the Whistleblower can, in specific cases, resort to an external channel, as well as to public disclosure; yet, these alternative means can **only** be used when the below detailed conditions occur.
- 10.2 The external reporting channel - set up and managed by ANAC (National Anti-Corruption Authority) – can be used in the following cases:
- when the mandatory implementation of the internal reporting channel is not foreseen within the work context; or when the internal channel is not operating or does not comply with the requirements of the law;
 - when the whistleblower has already made an internal report and there has not been any follow-up on it;
 - when the whistleblower has reasonable grounds to believe that an internal report would not be effectively followed up, or rather, that such report could entail risks of retaliation;
 - when the whistleblower has reasonable grounds to believe that the breach could represent an imminent or clear danger to the public interest.
- 10.3 External reports are made in writing through the ANAC IT platform or verbally through phone lines or voice messaging systems or, on the Whistleblower request, through a personal meeting, scheduled within a reasonable deadline.
- 10.4 In relation to the received Records ANAC is obliged to:
- send an acknowledgement of receipt to the whistleblower within 7 days;
 - duly follow up on the information received;
 - carry out any verification needed to follow up on the report, also through hearings or acquisition of documents;
 - give a feedback to the whistleblower within 3 months or in exceptional cases, within 6 months from the date of acknowledgement of report receipt; and finally,
 - communicate the final result of the procedure.



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- 10.5 Public disclosure is meant as the situation where the whistleblower makes the information on breaches public through the press or digital channels, or anyway through communication channels able to reach a high number of people.
- 10.6 The whistleblower can resort to public disclosure under at least one of the following conditions:
- the Whistleblower has previously used an internal and/or external channel, but no feedback has been given to the Report or there hasn't been any follow-up on it within the deadlines provided by the Decree;
 - the Whistleblower has reasonable grounds to believe that there is an *'imminent and clear danger to the public interest'*, considered as an emergency or risk of irreversible damage, also for the physical safety of one or more persons, requiring the breach to be promptly disclosed and given widespread visibility to prevent its effects;
 - that the Whistleblower has reasonable grounds to fear that an external report could entail risks of retaliation or not be effectively followed up because, for example, there may be the risk of evidence destruction or of collusion between the authority in charge of receiving the report (ANAC) and the wrongdoer.

11. MANAGEMENT OF REPORTS

11.1 Once the Report has been received through the internal Channel, it is managed according to the following stages:

- (i) receipt and registration;
- (ii) preliminary analysis;
- (iii) investigation;
- (iv) assessment and feedback.

11.2 The **receipt and registration** stage takes place as follows:

- a) Within seven days from Report receipt, the Whistleblower will receive the relevant acknowledgment of receipt and a specific alphanumeric identification code (ID) will be assigned.
- b) The details of the report are registered in a digital log file, which shall contain:
 - date and time;
 - whistleblower;
 - content of the report;
 - notes;
 - status of the report (to be updated at each stage of the process; e.g. preliminary analysis, investigation, assessment, filing).
- c) The Software automatically registers the transmitted Reports, as above described.



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- d) If a Report is received in a different way (e.g.: presented to a non-authorized person) it shall be transmitted to the Reports Management Body within seven days; at the same time the Whistleblower shall be informed about the transmission. In this case it will be the Reports Management Body who shall enter the Report in the Software, so that it is registered according to the above described procedure.
 - e) If the Reports Management Body has been requested to schedule a personal meeting, relevant acknowledgment shall be given within seven days from receipt of the request; in principle the meeting shall be scheduled within 10 working days from the request (longer deadlines can be applied for Reports received during holiday periods or summer shutdown).
- 11.3 The aim of the **preliminary analysis** is to verify the soundness of the received Report; to this purpose the Reports Management Body shall evaluate the contents of said report, thus doing a first screening, upon which results:
- a) if the Report content results unfounded or irrelevant to the scope of application (See point 4) the report is immediately filed and this decision is promptly notified to the Whistleblower;
 - b) if the Report is not properly detailed, the Reports Management Body shall request additional information from the whistleblower. If it is not possible to collect sufficient information to start the investigation, the Report shall be filed;
 - c) if the Report is sufficiently detailed, that is it shows accurate and congruent elements, the Reports Management Body shall start the investigation stage.
- 11.4 The investigation is a set of activities, necessary or useful to check the content of the received reports; in particular, it is aimed at identifying, analyzing and evaluating the elements, to confirm the soundness of the reported facts, also through requests for additional information from the Whistleblower. The subject in charge of the investigation is the Reports Management Body who can resort to the collaboration of any internal department of the Company as well as of external consultants, *ad hoc* appointed. It's everyone job to collaborate with the Reports Management Body in the performance of the investigation. For each investigation the Reports Management Body shall prepare a final report containing:
- the established facts;
 - the collected evidence;
 - the causes and/or flaws which might have made possible the occurrence of the reported wrongdoing.
- 11.5 The assessment and feedback stage takes place as follows:
- a) The Whistleblower must be informed about the status of the Report within three months from its receipt; if the verification and evaluation activities have been completed by said deadline, the feedback shall result in the notification of the final result, otherwise an updating shall be provided.
 - b) By the aforesaid deadline the Reports Management Body shall inform the Whistleblower about:
 - the filing of the Report, explaining the reasons thereof; or



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- the completed verification of the soundness of the Report and its transmission to the responsible departments within the company; or
- if the verification stage has not yet been completed the Whistleblowing Manager shall inform the Whistleblower about the activities performed until that moment and, in case, about additional activities that he or she means to perform.

12. RECORD KEEPING

- 12.1 In order to ensure traceability, confidentiality and availability of data throughout the whole process, documents are kept and stored both in digital (through the Software) and in paper format, in a safe, dedicated closet in the office of the Reports Management Body, accessible – if necessary – to authorized and properly trained persons only.
- 12.2 The Report, as well as all relevant documentation, shall be kept for as long as it is necessary for its handling, at any rate no longer than five years starting from the date of communication of the final result.

13 WHISTLEBLOWER PROTECTION

- 13.1 In accordance with the current regulations, the Company implemented a series of measures intended for the Whistleblower's protection, providing for:
- a. protection of the Whistleblower's privacy;
 - b. prohibition of retaliation against the Whistleblower;
 - c. limitation of the Whistleblower responsibility for the disclosure or spreading of some protected information
- 13.2 The protections granted to the Whistleblower also apply to the following subjects:
- (i) The Facilitator, meant as the person who may assist the Whistleblower through the process of reporting, working within the same work context;
 - (ii) Persons working in the same work context and attached to the Whistleblower by a stable emotional bond or kinship up to the fourth degree;
 - (iii) Work colleagues having an ongoing and current relationship with the Whistleblower.
- 13.3 No protection is granted to the Whistleblower, in the event he/she has contributed to the wrongdoing.

14. CONFIDENTIALITY PROTECTION

- 14.1 The internal Channel guarantees the protection of the Whistleblower's identity. (in addition to the identity of the reported person and of any other involved persons) starting from the receipt of the



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Report and throughout any subsequent stage, since only the Reports Management Body can access the Report made through the Software.

- 14.2 The Whistleblower's identity – as well as any other information or element of the Report, enabling to directly or indirectly infer such identity – cannot be disclosed to any persons other than to the ones entitled to receive the Reports or to follow up on the Reports, without the Whistleblower's express consent.
- 14.3 In particular, within the scope of any disciplinary proceedings instituted against the reported person:
- (i) if facts are based on elements differing from the Report (even if resulting from the Report itself), the Whistleblower's identity cannot be disclosed;
 - (ii) if facts are wholly or partially based on the report, the Whistleblower's identity can be disclosed to the reported person only in the event that:
 - the Whistleblower has given his or her consent, and
 - the reported person needs to know the Whistleblower's identity in order to exercise his or her right of defence to its full extent.
- 14.4 Unauthorized disclosure of the Whistleblower's identity or of any information enabling to infer such identity, is considered as a breach of this procedure and disciplinary sanctions shall be applied in compliance with the applicable CCNL (National Collective Labor Agreement).

15. PROHIBITION OF RETALIATION

- 15.1 The Company commits to protect the Whistleblower against any form of retaliation, discrimination or penalization, that is any behaviour, act or omission committed by reason of the report - even if only attempted or threatened - which causes or may directly or indirectly cause unjust damage to the Whistleblower.
- 15.2 As an example, prohibited retaliation acts are the following:
- a) dismissal, suspension or equivalent measures;
 - b) demotion or non-promotion;
 - c) change of duties, change of workplace, reduction of salary, change of working hours;
 - d) training interruption or any restriction of access to it;
 - e) demerit notes or negative references;
 - f) adoption of disciplinary measures or other sanctions, including fines;
 - g) coercion, intimidation, harassment or ostracism;
 - h) discrimination or any other unfavorable treatment;
 - i) failure to convert a fixed-term employment contract into an indefinite-term employment contract, where the employee has legitimate expectations of said conversion;
 - j) non-renewal or early termination of a fixed-term employment contract;



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- k) damages, including the person's reputational damages, in particular on social media, or economic or financial damage, including loss of economic opportunities and loss of income;
- l) the inclusion in inappropriate lists on the basis of a formal or informal sectorial or industrial agreement, which may result in the person being unable in the future to find a job in the sector or industry;
- m) early termination or cancellation of the contract for the supply of goods or services;
- n) cancellation of a licence or permit;
- o) request to undergo psychiatric or medical examination.

15.3 Any act included in the previous list is considered as retaliatory and is assumed to have been performed because of the Report. The burden of proving that the action issued from reasons unrelated to the Report lies with the Company.

15.4 Any retaliatory act is prohibited and, should it be proved, could lead to disciplinary proceedings against the responsible.

15.5 The protection against retaliatory acts does not apply to the Whistleblower in the event that:

- (i) his or her criminal liability for defamation or calumny (also with judgement of First Instance) is established, also when these crimes are committed by reporting them to the Judicial or Accounting Authority, or
- (ii) his or her civil liability for these acts is established, in cases of willful misconduct or gross negligence.

In these cases, a disciplinary sanction is imposed on the Whistleblower.

16. LIMITATION OF RESPONSIBILITY RELATED TO SOME PROTECTED INFORMATION

16.1 The Whistleblower shall not be held liable if he or she discloses - through the Report - secret information or information concerning copyright or personal data protection, or damaging the concerned person's reputation, in the event that:

- (i) upon making the Report the Whistleblower had reasonable grounds to believe that the information was necessary to unveil a Reportable Breach, and
- (ii) the Report was made in good faith.

16.2 The aforesaid protection does not cover situations where protected information disclosed, is not related to the Report or not strictly necessary to reveal the reported breaches or was illicitly acquired.

17. DISCIPLINARY SANCTIONS

17.1 Disciplinary sanctions can be imposed - in compliance with the applicable legislation and the relevant collective labor agreements - on:

- (i) the Reported person, if the Report is proven to be well-founded;



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- (ii) the Whistleblower, if the Report is proven to have been made in bad faith;
- (iii) any addressee of this procedure who infringed the provisions thereof, in particular by hindering the Report or by infringing the Whistleblower's protections.

Castegnato, 15.12.2023