

## Global Whistleblowing Policy

1	Purpose and scope .....	2
2	Definitions.....	2
3	Description of the process.....	4
4	Protection of whistleblower .....	6
5	Communication and transparency.....	7
6	Personal Data .....	7

## 1 Purpose and scope

NMS, as part of the Nissha Group, is committed to the highest standards of integrity, openness and accountability in the conduct of its business and operations. As a global group of companies, Nissha Group Companies aspire to conduct their affairs in an ethical, responsible and transparent manner.

This policy applies to all Nissha Group Companies employees, including part time, temporary and contract employees. In addition, this policy applies to any person who is performing work at a Nissha Group workplace and involved in the conduct of Nissha group business or operations, even if they are not directly employed by a Nissha Group Company. The Company is deeply committed to promoting a culture of ethical conduct and compliance with:

- Our Code of Conduct, Shared Values, and policies;
- The laws, rules, and regulations that govern our business operations; and
- Best practices in accounting, auditing and financial reporting matters.

For purposes of this policy, and because our Code captures standards of ethics and compliance at a broad level, references to our “Code” should be read to encompass all of our obligations to perform our jobs in a manner that is consistent with the Nissha Group Companies’ policies and procedures, as well as applicable laws.

The policy aims to develop and implement an organizational culture based on integrity and ethics, promoting behavior in which irregularities are reported securely and internally, to avoid reputational damage and financial losses. Full transparency is essential for people to place their trust in the company.

Together with the Code of Conduct, the policy defines the minimum standards to which Nissha Metallizing Solutions have adapted.

The procedure aims to:

- Educate employees and other third parties on company standards.
- Provide clear guidance on the reporting process.
- Explain how to report an irregularity.
- Define the types of whistleblowing that can be sent.
- Outline any legal protections or restrictions.

The policy therefore defines the basic concepts in line with the European Directive 2019/1937 on Whistleblowing which establishes minimum standards for the protection of whistleblowers.

Each NMS location is free to impose more stringent regulation, where legislatively required, adopting a local procedure and instruction to be compliant with the local rules for transposition of the European Directive.

## 2 Definitions

By **Whistleblower** we mean someone who reports an irregularity, violation, or wrongdoing within the company (corrupt, fraudulent, dangerous, or illegal activity), which he/she reasonably believes is in the public interest.

In particular:

- a) people with the status of an employee.
- b) people with the status of self-employed workers.
- c) stakeholders and members of the administrative, management, or supervisory committees of an undertaking, including non-executive members, paid and unpaid volunteers, and trainees.

- d) any person working under the supervision and direction of contractors, subcontractors, and suppliers (...), including people whose employment relationship has not yet started, in case information regarding a violation was acquired during the recruiting process or other stages of pre-contractual negotiations.

Under EU law, the policy protects all NMS employees and former employees, as well as trainees, self-employed workers, supplier employees, and business partners who work with our organization. Third parties who are closely related to the people making the whistleblowing report are also protected, including family members.

By **violation** we mean all those behaviors, acts, or omissions that damage the public interest or the integrity of the public administration or private entity and which consist of:

- Administrative, accounting, civil or criminal offenses.
- Significant illicit conduct or violations of the organization and management models envisaged therein.
- Offenses that fall within the scope of application of European Union or national acts that constitute the implementation of the European Union acts indicated in the annex to Directive (EU) 2019/1937, relating to the following sectors: public procurement, services, products and financial markets and prevention of money laundering and terrorist financing, product safety and compliance, transport safety, environmental protection, radiation protection, and nuclear safety, food and feed safety and animal health and welfare, public health, consumer protection, protection of privacy and protection of personal data and security of networks and information systems;
- Acts or omissions detrimental to the financial interests of the Union referred to Article 325 of the Treaty on the Functioning of the European Union.
- Acts or omissions relating to the internal market, referred to Article 26 of the Treaty on the Functioning of the European Union, including violations of European Union rules on competition and State aid, as well as violations in corporate tax matters or mechanisms whose purpose is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax legislation.
- Acts or behaviors that nullify the object or purpose of the provisions set out in Union acts in the aforementioned sectors.
- Acts, omissions or violations specifically indicated by local legislation as object of Whistleblowing

By **Information on violations** means information, including well-founded suspicions, regarding violations committed or which, based on concrete evidence, could be committed in the organization with which the whistleblower has dealings or a legal relationship as well as the elements regarding conduct aimed at concealing such violations.

Reports of personal complaints are not covered by this whistleblowing policy. The following reports are also considered inadmissible:

- Of facts that do not fall within the violations covered by the whistleblowing regulations,
- Facts whose generic content of the report does not allow them to be understood,
- In which only documentation is produced in the absence of complete and clear whistleblowing

By **Internal whistleblowing** means the written or oral communication of information about violations, submitted via the internal reporting channel.

By **External whistleblowing** means the written or oral communication of information about violations submitted through the external reporting channel.



### 3 Description of the process

In recognition of the abovementioned values, the Nissha Group has established a group whistleblower system in accordance with the corporate and ethical principles of Nissha Group to:

- (a) provide venues for all of its employees to disclose/raise any violation within the Nissha Group Companies;
- (b) enable the management of the Nissha Group Companies to be informed at an early stage about any violation and consequences thereof, which allows the early correction of the conduct, in particular where the conduct may cause financial or non-financial loss to the Nissha Group Companies, or damage to their reputation;
- (c) reassure individuals that they will be protected against retaliation for disclosing their concerns in good faith in accordance with this policy; and
- (d) assist with the maintenance, development and improvement of the Nissha Group Companies' compliance with its corporate and ethical principles of developing a culture of openness, accountability and integrity.

It should be emphasized that this policy is intended to assist individuals who believe they have discovered a violation. It is not designed to question financial or business decisions taken by the Nissha Group Companies nor should it be used to reconsider any matters which have already been addressed under harassment, compliance, disciplinary or other procedures unless such matters continue or re-occur after the Company's action was taken.

NMS, after consulting the Work Council, has activated its own internal reporting channel which guarantees compliance with the provisions of local and European legislation. The management of the internal reporting channel is entrusted to the NMS Ethics Committee, made up of HRD, HRM, the Supervisory Committee (where required) and DPO (where required) specifically trained for the management of the internal reporting channel and which has been appointed as people authorized to process personal data. In case of incompatibility between a member of Ethic Committee and the subject of the sent whistleblowing, the management will be done in autonomy by the Supervisory Committee (where present). Nissha HQ, in the people intitled and specifically authorized, has consultation power of any whistleblowing reported to NMS Company.

Alternatively, previous HRD authorization, an external entity dedicated to receiving and managing reports in outsourcing may be identified and contracted. In this case, it will be necessary to prepare a joint ownership agreement pursuant to Art. 26 GDPR between the sharing companies.

NMS decides to categorize any whistleblowing received in 2 different levels of severity, after verifying its validity. The process of validation is made by the Ethic Committee, keeping in consideration that a whistleblowing report must contain and specify:

- the circumstances of time and place in which the reported event occurred;
- the description of the fact;
- personal details or other elements that allow the identification of the person to whom the whistleblowing can be attributed
- it must be made in the public interest or in the interest of the integrity of the public administration or private entity

Verified the validity of whistleblowing, the Ethic Committee attributes a level of severity based on the following description:

- Level 1: whistleblowing without legal consequences will be managed by HRM who will inform HRD and after investigation will take the action necessary to solve the reported violation (if any)

- Level 2: whistleblowing with possible legal consequences will be managed by HRM and HRD. Nissha HQ and CEO must be informed and the resolution is in charge of Legal Department or Legal Consultant commissioned by NMS. Any whistleblowing having as its subject the involvement of CEO or of a member of the Executive Board will be treated as whistleblowing of level 2

LEVEL	DEFINITION	PROCESS OWNER	PARTY INFORMED	INVESTIGATION	ACTIONS	TIMING	END OF PROCESS
LEVEL 1	No legal consequences for the company	Local HRM	HRD	Local HRM	HSE HR Compliance	7 Days Confirm receipt of the report to the whistleblower	90 DAYS
LEVEL 2	Legal consequences for the company	Local HRM HRD	NHQ NMS CEO	Local HRM HRD NHQ	Legal	7 Days Confirm receipt of the report to the whistleblower	90 DAYS

**APPLICABLE IN: IT / BE / GE / BR / US (where we can apply timing and same process flow)**

According to the provisions of the European Directive, the company has the obligation to:

- Confirm receipt of the report to the whistleblower within 7 days.
- Provide timely and appropriate feedback during the investigation.
- Conclude investigations and provide final feedback within 90 days of receiving the report.
- Record various information diligently and securely.

NMS has therefore decided to adopt the following reporting channel, the user manual for which is attached (Attachment 1).

The Whistlelink dashboard is the preferred tool for sending and managing reports, as it is most suitable for protecting the confidentiality of the identity of the Whistleblower and ensuring adequate information security measures.

Through the platform it is possible:

- send a whistleblowing report
- modify or update a sent whistleblowing report
- consult the status of a sent whistleblowing report
- receive feedback on the results of the checks, where the Whistleblower has provided his/her identity.

Furthermore, the platform allows to:

- separate the identifying data of the whistleblower from the content of the whistleblowing report by providing for the adoption of codes to replace the identifying data, so that the whistleblowing report can be processed anonymously.
- keep the content of the whistleblowing report confidential during the entire management phase of the same, allowing access only to authorized parties.
- adopt secure protocols for the transport of data over the network as well as the use of encryption tools for the content of the whistleblowing report and any attached documentation.
- interact with the Whistleblower, guaranteeing their anonymity.

Every person can access the digital reporting system at any time via the link provided here, differentiated for each legal entity:

- <https://nmsit.whistlelink.com/>
- <https://nmsbe.whistlelink.com/>
- <https://nmsde.whistlelink.com/>
- <https://nmsbr.whistlelink.com/>
- <https://nmsus.whistlelink.com/>



which can also be accessed at <https://www.nisshametallizing.com>.

To submit a report, click "Leave report here", filling in the reporting form with as many details as possible. It is not mandatory to provide personal information and anonymity will be maintained for the entire duration of the investigation process of the report. Once the report is sent, the platform will release the case number and the verification code to confirm the forwarding of the report. The latter, only known to the whistleblower for reasons of confidentiality, can not be recovered in any way in case of loss, so has to keep it carefully. This code will allow the whistleblower to access, at any time, the "follow up on your case" section, through which he/she can complete the report with more information or view the status of the report.

The Ethic Committee will confirm the receipt of the report within 7 days and will provide a feedback within 90 days from the date of receipt. The decision to undertake a check, audit or any other type of investigation shall be taken on a case-by-case basis after examining the gravity of the facts and the accuracy of the report.

If the report is not suitable to be managed through the Whistleblowing reporting system, the Team responsible for managing the report will proceed with the storage of the same, annotating the reasons and giving notice to the Whistleblower.

Internal whistleblowing report and the related documentation are kept for the time necessary to process the whistleblowing itself and in any case no longer than 5 years, starting from the date of communication of the final outcome of the procedure.

Whistleblowing reports can also be transmitted to the Ethics Committee through alternative methods such as:

- by postal service in a sealed envelope to the registered office address
- personal and confidential interview with the Ethics Committee

If the internal whistleblowing process does not result in a rapid and adequate resolution of a case, or there is a conflict of interest between the recipient and manager of the internal whistleblowing report with the whistleblowing itself (for example because it is directly involved), the legislation of the EU on whistleblowing allows an individual to present their suspicions to supervisory authorities and still be legally protected from retaliation. Finally, a whistleblower can also contact the press, with the guarantee of being protected in any case from possible retaliation in accordance with EU legislation. Please refer to local legislation for the definition of external bodies entitled to receive reports.

#### **4 Protection of Whistleblower**

The company is committed to:

- protect those who report the violations referred to in Article 2 of the directive, of which they become aware in a public or private working context, and those who have the qualities envisaged by Art. 4 of the same directive.
- ensure a high level of protection for the authors of whistleblowing report.
- protect the rights of whistleblowers and the subjects indicated by the Directive to ensure them the maximum level of protection.
- protect whistleblowers from any form of retaliation (dismissal, suspension, demotion, change of functions, disciplinary measures, discrimination, etc.). Retaliatory acts undertaken in violation of the aforementioned legislation are null and void.

Furthermore, the whistleblower is not punishable:

- if it reveals or disseminates information on violations covered by the obligation of secrecy (other than that on classified information, medical and forensic secrecy, and decisions of judicial bodies), relating to the protection of copyright, or the protection of personal data, or which offend the reputation of the person involved or reported, when, at the time of the disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary to reveal the violation.
- If, at the time of the report, the complaint to the judicial or accounting authority, or the public disclosure, you have well-founded reason to believe that the information on the violations is true and falls within the objective scope of application of the legislation and has been the procedure for using the different channels was respected.

The protection measures towards the whistleblower do not apply, however, when the criminal liability of the whistleblower for defamation or slander crimes is ascertained, even with a first-degree sentence, or his civil liability, for the same title, in cases of fraud or gross negligence. In such cases, a disciplinary sanction is also imposed.

## **5 Communication and Transparency**

The company will publish anonymous reports at regular intervals to inform employees of any incidents of irregularity reporting in our organization and the related results. These reports will be available upon request from the Work Council present in the company.

Furthermore, periodically, and at least once a year, the Ethic committee, reports to the Board of Director and to the Supervisory Committee (where required) regarding:

- the operating status of the Whistleblowing Platform;
- the accessibility of the Whistleblowing Platform from the Company's website;
- the number of reports received and their status, guaranteeing, in any case, the confidentiality of the reporting party and the Involved Party until the conclusion of the investigation.

If deemed necessary, the Board of Directors may summon the Reporting Manager during their respective meetings to obtain further information on the content of the report.

## **6 Personal Data**

Whistleblowing may involve processing of personal data of employees or third parties. NMS processes personal data in compliance with the GDPR and has identified suitable technical and organizational measures to guarantee a level of security adequate for the specific risks deriving from the processing carried out; it has carried out a data protection impact assessment (DPIA) and has regulated the relationship with external suppliers who process personal data on its behalf, pursuant to Art. 28 of EU Regulation 2016/679. NMS has also taken steps to: 1) frame the processing of personal data dependent on the receipt and management of a whistleblowing report; 2) identify and formalize the privacy organizational chart relating to the internal reporting channel; 3) set up and carry out the treatments resulting from the whistleblowing report. Further information relating to the processing is contained in the specific informative prepared by the company.

Personal data will be processed in the necessary measure to undertake the requested investigations and will be disclosed only to those involved in the investigation and decision-making process, including third party service



providers where necessary. The interested party has the right, at any time, to ask the Data Controller, via the identified contact point ([privacy@nisshametallizing.com](mailto:privacy@nisshametallizing.com)), confirmation of the existence or otherwise of the processing of personal data, as well as access to the themselves. It may also obtain the rectification of the relevant personal data or, in the cases provided for, the cancellation of the data, the limitation or opposition for legitimate reasons to the processing. It may also exercise the right to portability of the relevant data which is subject to automated processing.

As an interested party in the processing of data, the party also has the right to lodge a complaint with the Guarantor Authority for the Protection of Personal Data.

December 16<sup>th</sup>, 2023



The CEO, Giorgio Bosso



The Group HR Director, Flavia Malaspina



**Whistleblowing procedure – Global policy attachment**

<b>1</b>	<b>Introduction.....</b>	<b>2</b>
<b>2</b>	<b>Internal reporting channel – dashboard Whistlelink.....</b>	<b>2</b>
<b>3</b>	<b>External reporting channel.....</b>	<b>3</b>

## 1. Introduction

The procedure applies to the entire Nissha Metallizing Solutions Group (hereinafter the Company or NMS), and is aimed at managing the whistleblowing reporting system implemented by the same through the adoption of a Global Policy, referred to here in full, in accordance with what provided for by local law which, regulates the protection of people who report violations of national or European Union regulatory provisions which harm the public interest or the integrity of the public administration or private entity, of which they became aware in a public or private working context.

## 2. Internal reporting channel – dashboard Whistlelink

NMS, in accordance with the provisions of legal regulations has implemented an IT platform that allows the transmission of whistleblowing reports in written or oral form.

The platform guarantees the confidentiality of the identity of the Whistleblower, the Person Involved and the Person mentioned in the report, as well as the content of the report and the related documentation.

The platform is accessible from the Nissha Metallizing Solutions website at:

- <https://nmsit.whistlelink.com/>
- <https://nmsbe.whistlelink.com/>
- <https://nmsde.whistlelink.com/>
- <https://nmsbr.whistlelink.com/>
- <https://nmsus.whistlelink.com/>

The platform allows, alternatively, the transmission of reports in anonymous or confidential form. In both, the confidentiality of the Whistleblower is guaranteed.

It also allows the sending of reports in oral form, by sending an audio message, which must contain all the



If you prefer to record a voice message you can do it here

information necessary for its management.

The platform allows the Whistleblower the possibility of remaining in contact with the Ethic Committee (where required) in charge of the management of the report for the entire duration of the investigation thanks to an encrypted internal messaging system accessible only by the Reporter and the People authorized by the Company. Upon transmission of the report, the Whistlelink Platform automatically generates a case number and a verification code. These references must be kept by the Whistleblower to follow the status of their report over time.

To make a report, the user (Whistleblower) must access the main screen of the platform dedicated to the



organization by clicking on the link above.

A page will open and the reporting party will have to click on

LEAVE REPORT HERE >

Subsequently, the reporting party must enter all the requested information, taking into account that to facilitate the investigation activity, the reports must contain the following minimum characteristics:

- a. indication of the circumstances of time and place in which the event occurred;
- b. clear and complete description of the fact;
- c. indication of personal details or other elements that allows the identification of the person to whom the whistleblowing is attributed;
- d. indication of personal details or other elements that allows the identification of any further subjects aware of the whistleblowing.

The Whistlelink Platform also allows the whistleblower to attach documents to the report to provide the Ethic Committee with additional information necessary to conduct the investigation.

To follow the status of the case, retrieve a report made and/or make changes or additions, the reporter must click

on

FOLLOW UP ON YOUR CASE

### **3. External reporting channel**

The use of an external reporting channel established by local regulation (where required) can only take place if:

- a. the internal reporting channel indicated in the Procedure is not active or is temporarily out of service;
- b. the Whistleblower has already made a Report to the channel indicated in the Procedure and it has not been followed up;
- c. the Whistleblower has reasonable grounds to believe that, if he/she made an internal Report through the channel provided for by this Procedure, the same would not be followed up or the Report could lead to the risk of retaliation;
- d. the Whistleblower has reasonable grounds to believe that the Violation to be reported may constitute an imminent or obvious danger to the public interest.

Please refer to local legislation for any further information regarding the use of an external reporting channel or for the use of the public disclosure tool.

December 2023, 16<sup>th</sup>