

**PROCEDURE FOR THE MANAGEMENT
OF WHISTLEBLOWING REPORTS
AND OTHER REPORTS**

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Annex no. 1 - INTERNAL REPORTING CHANNELS - INSTRUCTIONS FOR USE WRITTEN REPORT AND DIRECT MEETING

1. Regulatory references

APPLICABLE SOURCES REGARDING WHISTLEBLOWING:

- Legislative Decree No. 24/2023, implementing 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 and laying down provisions on the protection of persons who report breaches of national legislation;
- Legislative Decree No. 231/2001, concerning the administrative liability of entities;
- Law No. 190/2012 (so-called Severino Law), provisions relating to whistleblowing systems applicable to the public sector;
- Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law, which amended the regulatory framework of Law No. 179/2017 and Legislative Decree No. 231/2001;
- Confindustria Guidelines for the construction of organization, management, and control models (last updated: June 2021);
- ANAC (National Anti-Corruption Authority) Guidelines concerning the protection of persons who report breaches of Union law and the protection of persons who report breaches of national regulatory provisions, approved by Resolution No. 311 of 12 July 2023, subsequently amended and supplemented by Resolution No. 479 of 26 November 2025;
- ANAC Guidelines on Whistleblowing concerning internal reporting channels, approved by Resolution No. 478 of 26 November 2025;
- New “Whistleblowing” Rules – Operational Guide for Private Entities, October 2023 – Confindustria.

APPLICABLE SOURCES REGARDING DATA PROTECTION:

- Regulation (EU) 2016/679 (GDPR), which regulates the principles and rules for the protection of natural persons concerning the processing of personal data;
- Legislative Decree No. 196/2003 – Privacy Code – harmonized with the GDPR by Legislative Decree No. 101/2018, and the modifications and integrations introduced to the Code by D.L. 139/2021 (so-called "*Decreto Capienze*"), converted, with modifications, by Law No. 205/2021, and by D.L. 132/2021 (so-called "*Decreto giustizia, difesa e proroghe*"), converted, with modifications, by Law No. 178/2021;
- Opinions, measures, and injunction orders of the Italian Data Protection Authority, including notably the Opinion on a draft legislative decree implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, concerning the protection of persons who report breaches of Union law (so-called whistleblowing directive) - January 11, 2023;
- Opinion on the Draft ANAC Guidelines concerning the protection of persons who report breaches of Union law and the protection of persons who report breaches of national regulatory provisions – procedures for the submission and management of external reports – Opinion No. 304 of 6 July 2023.

2. Purpose

MSC Technology Italia S.r.l. (hereinafter "**MSC Tech.**" or the "**Company**") is consistently committed to promoting a culture of ethics, legality, and transparency within its organization and in its relationships therewith.

In line with these principles and in accordance with the provisions of the aforementioned Legislative Decree No. 24/2023, MSC Tech. has established a specific procedure (hereinafter the "**Procedure**") to govern the process of reporting unlawful behaviors (as specifically identified in the subsequent paragraph 3.) and to define appropriate channels for the receipt, analysis, and handling of such reports.

3. Scope of application

The Procedure applies to two distinct categories of reports, as detailed below:

TYPE OF REPORT	MATERIAL SCOPE OF APPLICATION (Offences that can be reported))
WHISTLEBLOWING REPORTS (hereinafter " Reports/Whistleblowing Reports ")	1) Unlawful activities falling within the scope of application of European Union or national acts relating to the following sectors: - Public procurement; - Services, products, and financial markets, including prevention of money laundering and terrorist financing; - Product safety and compliance; - Transportation safety; - Environmental protection; - Radiation protection and nuclear safety; - Food and feed safety, animal health and welfare; - Public health; - Consumer protection; - Privacy protection and personal data security, network and information system security. 2) Acts or omissions harming the financial interests of the European Union, as per Article 325 of the Treaty on the Functioning of the European Union. 3) Acts or omissions concerning the internal market, as per Article 26, paragraph 2, of the Treaty on the Functioning of the European Union. 4) Acts or behaviors undermining the purpose or objectives of the provisions of the European Union acts in the aforementioned sectors; 5) Violations of the restrictive measures of the European Union referred to in Chapter I-bis, Title I, Book II of the

	Italian Criminal Code, as well as of Article 12, paragraph 1-bis of Legislative Decree No. 286/1998. In any case, the whistleblower may not use the Whistleblowing Reports to make job-related claims against hierarchical superiors, for which they must refer to the dedicated channel provided, regulated in paragraph 5 of this procedure.
OTHER REPORTS (di seguito “Other Reports”)	All violations not falling within the reportable offenses under Article 2, paragraph 1, sub-paragraph a of Legislative Decree No. 24/23 in the whistleblowing context and listed in the immediately preceding line.

4. Whistleblowing Reports

4.1 Internal Channel

The internal channel adopted by MSC Tech. for Whistleblowing Reports, in accordance with the requirements of Legislative Decree No. 24/2023 implementing “*Directive (EU) 2019/937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law and laying down provisions regarding the protection of persons reporting breaches of national legislation*”, is structured as follows:

for oral reports: “My Governance Zucchetti” portal	Request for a direct meeting with the report Report Manager as further identified in point 4.1, paragraph ii. Link: https://private.mygovernance.it/mywhistleblowing/msc-technology-italia/64657
For written reports: “My Governance Zucchetti” portal	Submission and management of the report through the forms available on the portal, with the option to check the status of the report. Link: https://private.mygovernance.it/mywhistleblowing/msc-technology-italia/64657

I. Subjects authorized to Submit Whistleblowing Reports (Whistleblowers)

Whistleblowing reports may be made, pursuant to Article 3, paragraph 3, of Legislative Decree No. 24/2023, by: a) employees of private sector entities; b) self-employed workers; c) Workers and collaborators providing goods or services or carrying out work for third parties; d) Freelancers and consultants; e) Volunteers and interns; f) Shareholders and individuals with administrative, Report Managerial, supervisory, oversight, or representative functions. Furthermore, the aforementioned reports may also be made by the subjects listed in letters from a) to f) even when the legal relationship has not yet commenced, if the information on the violations was acquired during the selection process or in other pre-contractual stages, during the probationary period, or subsequently to the termination of the legal relationship, if the information on the violations was acquired during the relationship itself.

II. Recipient of Whistleblowing Reports

MSC Tech. has identified an external Committee consisting of individuals appointed as the Report Manager of Whistleblowing Reports (hereinafter the "**Report Report Manager**"). For the purpose of managing Whistleblowing Reports, these individuals have received specific training and ensure the requirement of independence.

In the event of a conflict of interest involving one of the members of the Committee — for example, where that member is the reporting person or the person concerned by the report, or is in one of the standard or non-standard conflict-of-interest situations referred to in Article 51 of the Italian Code of Civil Procedure or Articles 6 and 7 of Presidential Decree No. 62/2013 — that member shall refrain from any activity relating to the handling of the report, which shall be carried out by the other members.

Upon receipt of each report, MSC S.A. will be informed and, upon closure of each Report, information will be provided to the Management of MSC Tech. and MSC S.A., in accordance with the confidentiality obligations detailed in the subsequent paragraph IV, limiting itself to providing information at the macroaggregate level.

III. Content of the Whistleblowing Reports

The individual making the Whistleblowing Report (hereinafter the "**Whistleblower**") must provide all necessary elements to allow the Report Manager to conduct the necessary and appropriate verifications to confirm the validity of the reported facts.

The Whistleblowing Report must be as detailed as possible, and in particular, it is necessary to clarify:

- the circumstances of time and place in which the reported incident occurred;
- a description of the incident;
- the personal details or other elements enabling identification of the person to whom the reported facts are to be attributed.
- reports based solely on mere assumptions and/or suspicions and/or rumors and/or opinions of the Whistleblower and/or any third parties indicated by the Whistleblower, or containing information known by the Whistleblower to be false, are not worthy of protection and, consequently, will not be examined by the Report Manager.

It is also helpful to attach **documents** that may provide evidence of the reported facts, as well as indicate other individuals potentially aware of the facts.

IV. Confidentiality Guarantees

The identity of the Whistleblower and any other information from which the identity can be directly or indirectly inferred shall not be disclosed to parties other than the Report Report Manager without the express consent of the Whistleblower.

In particular, all those who, in any capacity, receive or are involved in the management of reports will be required to protect the confidentiality of the Whistleblower.

Violation of the confidentiality obligation constitutes a source of disciplinary liability, subject to further forms of liability provided for by the legal system (for example, in case of violation, the National Anti-Corruption Authority (hereinafter also "ANAC") will apply to the responsible party an administrative fine ranging from €10,000.00 to €50,000.00, pursuant to Article 21, paragraph 1, letter a) of Legislative Decree No. 24/2023).

In the context of any criminal proceedings, the identity of the Whistleblower is covered by secrecy in the manner and to the extent provided for by Article 329 of the Code of Criminal Procedure.

In the context of any proceedings before the Court of Auditors, the identity of the Whistleblower shall not be disclosed until the conclusion of the investigative phase.

With reference to disciplinary matters, the identity of the Whistleblower shall not be disclosed if the disciplinary charge is based on distinct and additional findings from the report, even if they stem from the same. However, if the charge is, wholly or partly, based on the report and the knowledge of the Whistleblower's identity is necessary for the defense of the accused, the report shall be usable for disciplinary proceedings only with the express consent of the Whistleblower to disclose their identity, which must be provided or obtained in writing (with no consequences to the Whistleblower for the choice made, even in the case of refusal to disclose their identity). It is clarified, finally, that an additional protection for the Whistleblower has been provided by the Italian Legislator through the definition of the scope of the data subject's rights provided for in Articles 15-22 of the GDPR, in the hands of the reported subject. In fact, Article 2-undecies of the Privacy Code states that: *"The rights set forth in Articles 15 to 22 of the Regulation may not be exercised by requesting the data controller or by lodging a complaint pursuant to Article 77 of the Regulation where the exercise of such rights could result in an actual and concrete prejudice to the confidentiality of the identity of the employee who reports, pursuant to Law No. 179 of November 30, 2017, the offense of which they become aware in the course of their duties"*.

V. How to submit a Whistleblowing Report – Internal Channel

The internal channel activated by MSC Tech. for the submission of whistleblowing reports is the "My Governance Zucchetti" IT platform, accessible at the following link : <https://private.mygovernance.it/mywhistleblowing/msc-technology-italia/64657>.

The instructions relating to: (i) the submission of a written report; (ii) the consultation of a report; and (iii) the request for a direct meeting are set out in a dedicated annex (**see Annex no. 1**).

VI. Process for managing Whistleblowing Reports – internal channel



Anyone among those authorized to make a Whistleblowing Report (identified in Sec. 4.1 n. i) who has reasonable suspicion of the occurrence or possibility of the occurrence of misconduct under this policy may submit a Whistleblowing Report through the channels indicated above.

In any case, within 7 (seven) days of receipt of the Whistleblowing Report, the Report Manager will issue to the Whistleblower an acknowledgement of receipt of the Report. It will be the responsibility of the Whistleblower to access the portal to verify that the Report has been received. Upon receipt of each Report, information will also be given to MSC S.A.

In the event that, at the outcome of the preliminary analysis phase, the Report is deemed manifestly unfounded, the Report Manager will proceed to file the report itself, with the reasons for it, notifying the Whistleblower, via the Whistleblowing platform. Otherwise, it will proceed to the investigation stage, as described in the following paragraph.

Should the Whistleblowing Report be deemed well-founded, the Report Manager will directly carry out all the activities aimed at ascertaining the facts that are the subject of the said Report. It may also avail itself of the support and cooperation of corporate functions/structures when, due to the nature and complexity of the verifications, their involvement is necessary, as well as of external consultants always respecting the confidentiality and protection of the personal data of the Whistleblowing, the persons involved and the persons in any case mentioned in the Whistleblowing Report.

Upon the outcome of the investigation, the Report Manager will prepare a summary report and provide feedback to the Whistleblower, giving an account of the measures taken or to be taken and the reasons for the choice made. The feedback to the Whistleblower will be given within 3 (three) months from the date of sending the acknowledgement of receipt or, in the absence of such acknowledgement, within 3 (three) months from the expiration of the 7 (seven) day period from the submission of the Report. Upon the outcome of the investigations, the Report Manager shall proceed to give final feedback to the Whistleblower and to close the Report. Upon closure of each Report, the Management of MSC Tech. and MSC S.A. will be informed, subject to the confidentiality obligations detailed in Paragraph IV above.

4.2 Process for managing Whistleblowing Reports – external channel

Pursuant to Articles 6 and following of Legislative Decree No. 24/2023, the ANAC (National Anti-Corruption Authority) activates an external reporting channel that ensures, also through the use of encryption tools, the confidentiality of the WB Whistleblower's identity, the person involved, and the person mentioned in the report, as well as the content of the report and related documentation.

The WB Whistleblower may refer to the external reporting channel available at the following link: <https://whistleblowing.anticorruzione.it/#/> if, at the time of submitting the Whistleblowing Report, one of the following conditions occurs:

- a) The mandatory activation of the internal reporting channel is not provided for within their work context, or it is not active or not in compliance with what is provided for by Article 4 of Legislative Decree No. 24/2023;
- b) The reporting person has already made an internal report, and it has not been followed up;
- c) The reporting person has reasonable grounds to believe that, if they were to make an internal report, it would not be effectively followed up or would entail a risk of retaliation;
- d) The reporting person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

In accordance with Article 9 of Legislative Decree No. 24/2023, a dedicated section containing guidelines for the presentation and management of external reports is available on the ANAC website.

5. Other Reports

5.1 Other Reports' dedicated channels

The channels for submitting Other Reports established by MSC Tech. are as follows:

for oral Reports: "My Governance Zucchetti" portal	Link: https://private.mygovernance.it/mywhistleblowing/msc-technology-italia/64657
for written Reports: "My Governance Zucchetti" portal	Submission and Management of the Report. Link: https://private.mygovernance.it/mywhistleblowing/msc-technology-italia/64657

I. Person authorized to submit the Other Reports (Reporter)

Other Reports may be made by any employee of MSC. Tech, i.e. by any person who has qualified relationships with MSC Tech. (supplier relationships, customers, etc.).

II. Recipients of Other Reports

MSC Tech. created an internal committee (hereinafter the "**Committee**") in charge of receiving and handling Other Reports submitted through the channels indicated in Section 5.1. In the event that Other Reports are received in respect of any of the members of the Committee, MSC Tech. will undertake to ensure that they are handled with the utmost confidentiality.

These individuals, for the purpose of handling Other Reports, are provided with specific training and guarantee the requirement of independence.

III. Content of the Other Reports

The person making Other Reports must provide all the information necessary to enable the Committee to carry out the necessary checks and verifications to confirm the validity of the facts reported.

The Other Reports should be as circumstantial as possible and, in particular, it is necessary to clarify:

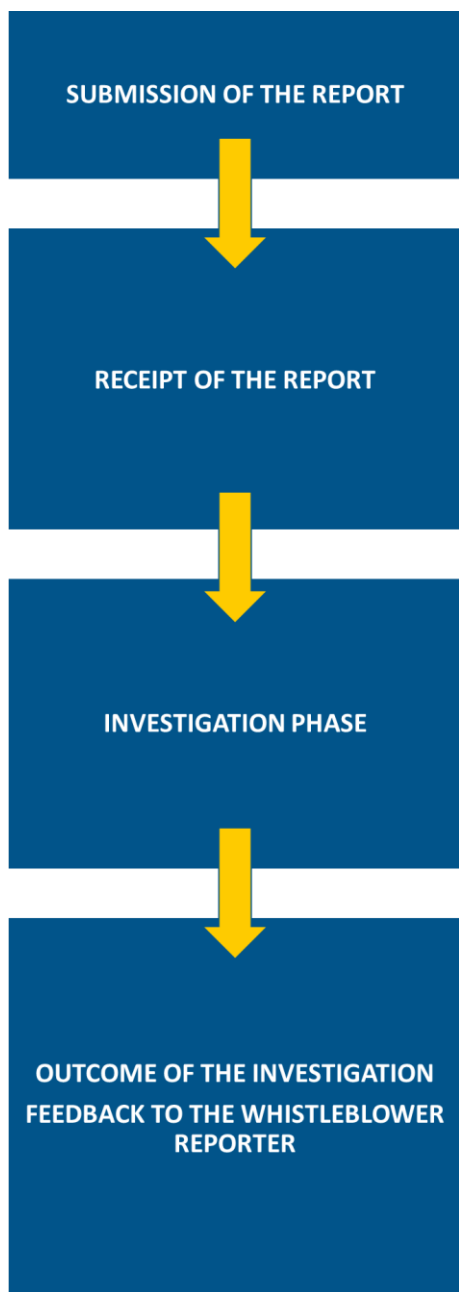
- the circumstances of time and place in which the fact that is the subject of the report occurred;
- the description of the fact;
- the generalities or other elements that make it possible to identify the person to whom the reported facts are attributed.
- Reports based on mere suppositions and/or suspicions and/or rumors and/or opinions of the reporter and/or any third parties indicated by the reporter or containing information that the reporter knows to be false are not worthy of protection and, consequently, are not subject to examination by the Committee.

It is also useful to attach **documents** that may provide elements of substantiation of the facts being reported, as well as the indication of other persons potentially aware of the facts. Upon receipt of each report, MSC S.A. will be informed, and upon closure of each report, information will be provided to the Management of MSC Technology Italia and MSC S.A., in compliance with the confidentiality obligations detailed in the following paragraph IV, limiting itself to providing information at the macroaggregate level.

IV. Confidentiality Guarantees

Committee members involved in the handling of Other Reports will be required to protect the confidentiality of the Whistleblower, the information provided by the Whistleblower, as well as persons affected by the Internal Report (directly or indirectly).

V. Process for managing Other Reports



Anyone among those authorized to make an **Other Report** (identified in Sec. 5.1 i) who has reasonable suspicion of the occurrence or possibility of the occurrence of unlawful conduct under this policy may send the Other Report through the channels indicated above.

In any case, **within 2 (two) days of receipt of the Other Report**, the Committee will notify the Reporter of its acceptance. Upon receipt of each Report, information will also be given to MSC S.A.

In the event that, at the outcome of the preliminary analysis phase, the Other Report is deemed manifestly unfounded, the Committee will proceed to dismiss the report itself, with the relevant reasons, notifying the Reporter through the platform. Otherwise, it will proceed to the preliminary analysis stage, as described in the following paragraph.

If the **Other Report** is found to be well-founded, the Committee will directly carry out all activities aimed at ascertaining the facts covered by the Other Report.

Upon the outcome of the investigation, the Committee will prepare a **summary report** and provide feedback to the Reporter, giving an account of the measures taken or to be taken and the reasons for the choice made. Upon the outcome of the investigations, the Committee shall proceed to give final feedback to the Reporter and to close the Report. Upon closure of each Report, the Management of MSC Tech. and MSC S.A. will be informed, subject to the confidentiality obligations detailed in Paragraph V above.

6. Training

The Company promotes internal communication and information activities addressed to employees in order to ensure the widest knowledge and most effective application of all Company policies, including the Whistleblowing system.

In accordance with the provisions of Legislative Decree 24/23, the Company will endeavor to organize mandatory training in the area of whistleblowing, with specific focus on the following aspects: **i)** the regulations on Whistleblowing and Other Whistleblowing Reports, **ii)** access to the channels and tools made available by the Company, and **iii)** the disciplinary system.

Furthermore, the Company ensures that the persons appointed as Whistleblowing Report Managers are adequately trained.

In addition to this, and in order to equip all those involved by this policy with the necessary knowledge to correctly convey the information they possess, the Company will also provide non-compulsory training on the management of Other Reports described within this procedure.

7. Data Retention and protection of personal data

MSC Tech. ensures the traceability of data and information and takes care of the preservation and archiving of documentation, whether paper-based or electronic, in a manner that allows the reconstruction of the various stages of the process. The original documentation of the reports will be stored in dedicated paper and electronic archives to ensure security and confidentiality.

Whistleblowing reports and related documents will be retained for the time necessary for managing the report, but not exceeding 5 (five) years from the date of communication of the final outcome of the reporting procedure. Other reports and related documentation will be retained for the time necessary for managing the report, but not exceeding 10 (ten) years from the date of communication of the final outcome of the reporting procedure, subject to further conservation needs for the judicial and non-judicial defense of the Company's rights.

The Company guarantees compliance with the regulatory standards mentioned in paragraph 1 of this procedure to properly govern the processing of personal data resulting from or arising from this Procedure.

8. Penalty system

The Whistleblowers and the Reportes are required to comply fully with the Procedure. Failure to comply by recipients will result in the following sanction regimes, separate for Whistleblowing and Other Whistleblowing reports:

Whistleblowing Reports:

Disciplinary fines

In the case of confirmed misconduct, the corporate bodies and functions competent by virtue of the powers conferred on them by the Bylaws, company regulations, Law, and the applicable National Collective Labor Agreement (CCNL) shall be the only entities authorized to apply disciplinary measures, where deemed appropriate. The sanctions that make up the disciplinary system are identified based on the principles of proportionality and effectiveness, suitability to act as a deterrent and genuinely punitive function.

Any abuses of this procedure, such as reports found to be unfounded, made with intent or gross negligence, or blatantly opportunistic and/or made solely to harm the reported party or other parties, and any other misuse or intentional exploitation of this procedure, are a source of responsibility in disciplinary proceedings and in other competent forums.

All verified violations of measures aimed at protecting the Whistleblower are likewise sanctioned.

The criminal and disciplinary liability of the whistleblower remains in the event of a false or defamatory report under the criminal code and article 2043 of the civil code.

Administrative and monetary fines

Finally, pursuant to Article 21 of Legislative Decree no. 24/2023, without prejudice to other profiles of liability, ANAC applies the following administrative monetary penalties to anyone who violates the measures for protecting the whistleblower (provided for by the Decree):

- a) from €10,000 to €50,000 when it ascertains that reprisals have been committed or when it ascertains that the report has been obstructed or attempted to be obstructed, or that the obligation of confidentiality under Article 12 of Legislative Decree no. 24/2023 has been violated;
- b) from €10,000 to €50,000 when it ascertains that no reporting channels have been established, no procedures have been adopted for the carrying out and management of reports, or that the adoption of such procedures is not in compliance with those under Articles 4 and 5 of Legislative Decree no. 24/2023, or when it ascertains that the activity of verifying and analyzing the received reports has not been carried out;
- c) from €500 to €2,500, in the case referred to in Article 16, paragraph 3, of Legislative Decree no. 24/2023, unless the Whistleblower has been convicted, even in the first instance, of the crimes of defamation or slander or other similar offenses committed with the report to the judicial or accounting authority.

Other reports:

Following the establishment of the violation, the author of the conduct will incur, in addition to the responsibilities and sanctions eventually resulting from the law, the following penalties imposed by the Company:

- in the case of a violation committed by an employee: imposition of disciplinary sanctions provided for by law and contractual, including collective, norms where applicable;
- in the case of a violation committed by a member of corporate bodies: the shareholders' meeting, specially convened, will assess the adoption of the most suitable measures provided for by law;
- in the case of a violation committed by business partners, consultants, and external collaborators: termination of the relationship.

The Company retains the possibility, in any case, to request compensation for damages.

9. History of revision

Date	Rev.	Amendments made
April 12 th 2024	00	Issuance of the procedure
July 1 st 2026	01	Procedure's update due to the activation of a new link access to the digital platform and the changes introduced by the ANAC Whistleblowing Guidelines on internal reporting channels, approved by Resolution No. 478 of 26 November 2025.