



WHISTLE-BLOWING POLICY - Reporting Policy

GOAL

SPECIALINSERT S.r.l. provides its owners, employees, suppliers, customers, all its Stakeholders and, more generally, the public with a channel to report any commission or omission of behaviour by anyone within SPECIALINSERT S.r.l., in relations with the same or on its behalf that constitutes or may constitute a violation, or induce a violation of laws and regulations, principles enshrined in the Code of Ethics, policies, standards and corporate procedures and/or may directly or indirectly determine an economic or financial damage, or damage to SPECIALINSERT S.r.l.'s image.

This is without prejudice to any legal obligations, particularly in terms of the obligation to report to the Judicial Authorities and in terms of personal data processing and privacy protection provided for by the local laws of the countries in which SPECIALINSERT S.r.l. operates.

CONTENT OF REPORTS

Reports may concern directors, management, SPECIALINSERT S.r.l. employees and, in general, all those who operate in Italy and abroad in the name and/or on behalf of SPECIALINSERT S.r.l. or have business relations with the same, including auditing firms, partners, customers, suppliers, consultants, collaborators, institutions.

Reports may also be made anonymously. SPECIALINSERT S.r.l. recommends that reports be named in order to allow for a precise and adequate investigation activity.

The report must provide all the elements that are useful and appropriate to allow an appropriate activity of verification of its grounds.

CONFIDENTIALITY AND PROHIBITION OF RETALIATION

SPECIALINSERT S.r.l. does not tolerate threats or retaliation of any kind against the reporter or those who have collaborated in the activities of verifying the validity of the report.

The anonymity of the whistleblower is guaranteed and SPECIALINSERT S.r.l.'s Management reserves the right to take appropriate action against anyone who carries out or threatens to carry out acts of retaliation against those who have reported under this policy.

Disciplinary measures and, in any case, actions to protect SPECIALINSERT S.r.l. may be taken against a whistleblower in the event of abuse of the policy (whistleblowing manifestly opportunistic and/or with the sole purpose of harming the whistleblower or subjects affected by the whistleblowing).

ACTIVITIES TO VERIFY THE BASIS IN FACT OF THE REPORT

SPECIALINSERT S.R.L.'s Management will carry out checks on the justification of the circumstances represented in the report in compliance with the principles of impartiality and confidentiality, performing any activity deemed appropriate and involving the competent corporate functions.

At the end of the verification phase, if the report proves to be well-founded, SPECIALINSERT S.R.L.'s Management, availing itself, if necessary, of the competent corporate functions, defines a specific intervention plan.

If the report is found to be well-founded, the Management will adopt the appropriate disciplinary measures and, in any case, actions to protect the company.

Management periodically reports on the reports received and on the outcome of the investigation activities, during the 'Management Review'.

SENDING THE REPORT

Reports should be sent to the e-mail address: cinzia.arduini@specialinsert.it. All employees who receive a report will in turn have to forward it to the above address.