

Villongo, June 29th, 2023

Subject: Procedure for the use and management of internal channels for reporting violations of national and European Union regulations as well as breaches of the Code of Ethics and Business Conduct.

Foreword

Due to the entry into force of Legislative Decree No. 24 of March 10th, 2023 (O.J. March 15th, 2023), Argomm S.p.A. (hereinafter also referred to as **Argomm** or the **Company**) aims to adapt its internal reporting procedure of offences and violations (which has already been up and running for some time within the Company) to the provisions of the aforementioned legislative decree. All recipients of this document - as defined below - can therefore be informed on how to report any violations they may have become aware of within their work context.

Argomm deems it of paramount importance to bring its procedures in line with industry regulations. Hence, before the final drafting of this document, it began discussions with the relevant trade unions, namely FILCTEM-CGIL (Valle Camonica Sebino) - FEMCA-CISL (Bergamo) - UILTEC-UIL (Bergamo), which approved the procedures for setting up and managing internal reporting channels.

1. Recipients

Recipients are to be understood as all persons to whom this document and the provisions hereof are addressed. They include:

- Board Members
- Statutory Auditors
- Legar Representatives
- All employees
- Consultants
- Collaborators (including agency staff)
- Suppliers
- Third parties holding relations with Argomm S.p.A.

In the remainder hereof, the Recipients may also be referred to as *Whistleblowers*.

2. Purpose

The purpose of this procedure is twofold:

- establishing secure internal reporting channels complying with the latest legislation, guaranteeing the protection and confidentiality of Whistleblowers, as well as the confidentiality of the person involved in the possible report, of whoever is mentioned as well as of the report content;
- ensuring timely and efficient handling of reports, in addition to what is already regulated under the Code of Ethics and Business Conduct.

The procedure for the management of internal whistleblowing channels implements the EU Directive 2019/1937 on *the protection of persons who report breaches of Union law* (so-called Whistleblowing Directive) and, as mentioned in the Foreword, Legislative Decree No. 24 of March 10th, 2023 (O.J. March 15th, 2023).

3. Boundary and applicability

The reports subject shall be violations of national and EU law, consisting of behaviours, acts or omissions harming the public interest or the integrity of the public administration or of a private entity, of which the Whistleblowers become aware in the course of their work. By mere way of example, violations may consist in violations in the field of environmental protection, personal data protection, network and information system security, administrative/accounting offences, etc.

Argomm is not interested in receiving reports with defamatory intent, made in bad faith or which are not made in the proper spirit of business cooperation. Therefore, Recipients should avoid making such reports. Should such reports be made, Argomm will not take them into consideration and will delete them from its records upon completion of its investigation.

4. Whistleblowing channels and Whistleblowers' protection

It is the right and duty of each Recipient to report any potential violations of which he/she has become aware to the Human Resources and Social Responsibility Office - Internal Violation Reporting Channel Management:

- hard copy: the report must be sent by ordinary mail to Argomm S.p.A., Via Camozzi, 22/b, 24060, Villongo (BG). To the attention of the Human Resources and Social Responsibility Office - Internal Violation Reporting Channel Management;

Or

- electronic format: the report should be sent to the following e-mail address: csr@argomm.it (a gmail address using the latest cryptographic standards, in particular TLS - Transport Layer Security).

In order to be thoroughly examined, the report should contain all relevant information, including the following:

- when the event took place;
- where the event took place (department, company premises, etc.);
- what happened;
- any information useful to understand who is involved;
- how one was involved in the incident;
- if deemed appropriate, you may state your name, which will be kept confidential as required by the regulations.

Once the Human Resources and Social Responsibility Office - Internal Violation Reporting Channel Management receives a report, it promptly ascertains its validity and checks all facts. Confidentiality obligations are imposed on all those who receive the report and on all those who will be involved in the reporting process, without prejudice to legal obligations and the protection of the Company's rights, which will be exercised in any case. All regulations on confidentiality and the processing of personal data shall be complied with.

5. Handling of reports through internal channels

Once the report has been received, the Human Resources and Social Responsibility Office - Internal Violation Reporting Channel Management will proceed as follows:

- issuing an acknowledgement of receipt to the Whistleblower within seven (7) days of receipt of the report;
- speaking with the Whistleblower and asking him/her for any additions to his/her report;
- diligently following up on the report, always providing feedback within three (3) months from the date of the acknowledgement of receipt;
- informing Recipients (including of the Code of Ethics and Code of Business Conduct) about the activated channels, all relevant management procedures and with reference to the prerequisites for sending reports (be they internal and/or external).

The Human Resources and Social Responsibility Department - Internal Violation Reporting Channel Management will ensure the appropriate protection and support of the Whistleblower.

The Company undertakes to guarantee the confidentiality of the Whistleblower's identity and to protect from any intimidation or retaliation those who, in good faith, make reports of alleged violations of rules and provisions (including of the Code of Ethics and of the Code of Business Conduct), as per point 3 above.

All reports and related documentation will be retained for as long as necessary for their processing and in any case no longer than five (5) years from the date of the communication of the final outcome of the reporting procedure, subject to confidentiality and privacy obligations.

6. Dissemination

The procedure contained herein is brought to the attention of the Recipients through the company website (<https://argomm-group.com/>) under a dedicated section as well as via internal communications.

7. Reporting via external channel

Those who wish to report on a case as per point 3 above may use an external channel as an alternative to the internal channels under point 4.

Such external channel shall only be activated in the following cases:

- the subject has sent a report using internal channels but this was not followed up on;
- the subject has reasonable grounds to believe that if he/she made the report through internal channels, it would not be effectively followed up on or could lead to a risk of retaliation;
- the subject has reasonable grounds to believe that the breach could constitute an imminent or obvious danger to the public interest.

In such cases, the person wishing to report through an external channel must use the channel activated by the National Anticorruption Authority (Autorità Nazionale Anticorruzione - ANAC). All indications on how to proceed are stated on its website (<https://www.anticorruzione.it/>).

8. References

- PS4-P8 Code of Ethics and Business Conduct
- PS4-P6 Anti-Corruption Code of Conduct
- EU Directive 2019/1937
- Legislative Decree No. 24 of March 10th, 2023 (O.J. March 15th, 2023)