



Whistleblowing reports

HBI S.r.l. (hereinafter also referred to as “the Company”) has adopted the Whistleblowing system (hereinafter also referred to as "Whistleblowing") provided for by Legislative Decree 24/2023 by means of which Italy gave "*Implementation of Directive (EU) 1937/2019 on the protection of persons who report breaches of Union law and on the protection of persons who report breaches of national laws*".

The purpose of D.Lgs 24/2023, according to the aforementioned European Directive, is to strengthen the legal protection of people who report breaches of national or European regulatory provisions, which may harm the interests and/or integrity of the private (and also public) entity to which they belong, and of which they become aware in the course of their work.

Therefore, if a person⁽¹⁾ becomes aware of administrative, accounting, civil or criminal offences, he/she may promptly report them in detail to subject who is appointed by the Company and who is in charge of managing the whistleblowing reports.

Reports to the subject in charge of managing the whistleblowing system may be made as follows:

- ➔ Via report in writing to be inserted in three sealed envelopes: the first envelope will contain the data of the whistleblower together with a photocopy of the ID; the second envelope will contain the report ,in order to separate the identification data of the whistleblower from the report. Both the envelopes will be laced in a third sealed envelope marked 'confidential' on the outside. The envelope will be, then, sent to the subject who is in charge of managing the whistleblowing reports (for example, “Confidential to the Supervisory Body”.

The report is to be sent to the attention of Avv. Giulio Masetti, Corso Italia 90/2, Gorizia (GO). Following acknowledgement of the communication, the latter it will be subject to confidential registration, also by means of an autonomous register held by the manager of the whistleblowing reports.

¹ employees; self-employed workers, holders of collaborative relationships, freelancers and consultants; volunteers and trainees, whether paid or unpaid; shareholders and persons with administrative, management, control, supervisory or representative functions (including de facto); facilitators (persons assisting the reporter in the reporting process); persons belonging to the same work environment as the reporter who have a stable emotional or family relationship with the reporter; the reporter's work colleagues who have a regular and ongoing relationship with the reporter



→ via face-to-face meeting with the subject who is in charge of managing the whistleblowing reports. The aforementioned meeting is to be held upon request submitted via e-mail to the following address: odv.gm@studiolegalemc.com.

In case somebody wants to report facts regarding conducts expressly defined by D.Lgs 24/2023 (as better specified above), the Company recommends sending the report by the methods set out above (written or oral form).

It should be noted that the whistleblower must not use the reporting mechanism for purely personal purposes, for claims or retaliation, which, if anything, fall within the more general regulation of the employment/collaboration relationship or of relations with the hierarchical superior or colleagues, for which reference should be made to the procedures falling within the competence of the corporate structures.

Reports linked to a personal interest of the person making the report, which relate exclusively to his or her individual working relationships, or inherent to his or her working relationships with hierarchically superior figures, are therefore excluded.

For further information, we invite you to take a look at the Whistleblowing policy on our website as well as on the company portal.

Kind regards.

HBI S.r.l.