

WHISTLEBLOWING PROCEDURE

1. PURPOSE

“Whistleblowing” (hereinafter “Report”) means any report, coming from anyone, concerning conduct (of any kind, even merely omissive) referable to Fami Personnel and/or third parties that do not comply with and/or are in violation of laws and regulations, the Code of Ethics and the 231 Organisational Model, as well as the system of rules and procedures in force in the Company.

This procedure also transposes Legislative Decree no. 24 which entered into force on 30 March 2023 implementing EU Directive 2019/1937 on the protection of persons who report violations of Union law, commonly known as the Whistleblowing Directive which, to protect employees who report alleged wrongdoing, has provided for the regulation of so-called whistleblowing in the private sector, amending Legislative Decree no. 231/2001 on the “administrative” liability of entities.

The aforementioned legislation provides, in particular: i) the creation of one or more channels (one of which is computerised) for the presentation of detailed reports, structured in such a way as to guarantee the confidentiality of the Reporting party; ii) the prohibition of retaliatory or discriminatory acts, direct and indirect, against the Reporting party for reasons related directly or indirectly to the report; iii) disciplinary sanctions for those who violate the measures of protection of the Reporting party and for those who make reports with wilful misconduct or gross negligence that prove to be unfounded.

This procedure is also prepared in application of Legislative Decree no. 231/01 and has as its purpose the discipline of the process of receiving, analysing and managing reports, sent or transmitted by anyone, even anonymously (the management also includes the filing and subsequent deletion of both the reports and all the documentation connected to them).

2. FIELD OF APPLICATION

The Procedure applies to Fami and subsidiaries, which guarantees its correct and constant application, as well as maximum dissemination within the Company, in compliance with the confidentiality obligations and the prerogatives of autonomy and independence of the Company.



The Procedure also applies to anonymous reports, where these are adequately detailed, that is, where they are able to bring out facts and situations by relating them to specific contexts.

3. DEFINITIONS

4. **CEO:** Chief Executive Officer;

Work context: present or past work activities through which, regardless of the nature of those activities, a person acquires information about violations and in which they could risk retaliation if they are reported.

Facilitator: a natural person who assists a reporting party in the reporting process in a work context and whose assistance must be confidential.

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Reporting File: a summary document of the investigations conducted on the Report(s) which contains the summary of the investigation carried out on the facts covered by the Report, the outcome of the investigations carried out and any action plans identified.

GDPR: Regulation (EU) 2016/679 on the protection of individuals with regard to the processing of personal data, as well as on the free movement of such data and repealing Directive 95/46/EC.

Poster: the document, published on the Fami intranet and internet website and posted at the subsidiaries and at the operational sites, which provides a concise guide on how to make a Report as well as the list of channels of receipt of the same.

FAMI Personnel: means permanent and fixed-term employees (managers, middle managers, employees, interns) of the Company.

FAMI Parties: FAMI personnel and all those, both natural and legal persons, who operate in Italy and abroad for the achievement of FAMI's objectives, each within the scope of their functions and responsibilities (e.g. non-employee third parties such as Business Partners, customers, suppliers of products or services, auditing firms, consultants, agents, subjects acting on behalf of the organisation, collaborators, interns, etc.).

Chairman of the SB: Chairman of the Supervisory Body referred to in Article 6 of Legislative Decree no. 231 of 2001, appointed by the Company with a formal resolution;

Procedure: A specific way to perform a task or process.

Department Head: Employee or collaborator of the Company appointed by the latter with responsibility for a department of the Company;

Reporting party: FAMI party, Personal Stakeholder and other third parties, witnesses of an offence or irregularity attributable to the Fami Personnel or Party who makes a Report.

Reporting: any communication received by FAMI relating to the Internal Control and Risk Management System and concerning conduct referable to FAMI Parties carried out in violation of the Code of Ethics, laws, regulations, provisions of the Authorities, internal regulations, Model 231, however likely to cause damage or prejudice, even if only of image, to Fami. In particular, communications relating to non-compliance with external laws and regulations, principles contained in the Code of Ethics and rules provided for in the internal regulatory system of Fami, including those concerning (i) unlawful conduct pursuant to Legislative Decree no. 231 of 2001 and/or violations of a malicious or fraudulent nature of Model 231, (ii) possible facts of corruption (active or passive) or the violation of anti-corruption regulatory instruments (iii) unlawful acts that fall within the scope of application of the European Union or national acts indicated in the annex to Legislative Decree no. 24/2023, or national acts implementing the acts of the European Union set out in the Annex to Directive (EU) 2019/1937, related to the following areas: 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, privacy and personal data protection and security of network and information systems; (iv) injury to the financial interests of the Union as referred to in article 325 of the TFEU; (v) infringement of the internal market as referred to in article 26(2) of the TFEU including competition and State aid infringements, as well as internal market infringements related to acts infringing corporate tax rules or arrangements the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax law.

Therefore, those other than the cases described above and, in particular, those referring to requests, claims or complaints relating to commercial activities (e.g. disputes for incorrect or defective supplies, etc.) and those purely personal relating to one's employment relationship are not treated as Reports for the purposes of this Procedure.

These communications will be sent to the company departments competent to receive and process them on the basis of the reference regulations.

Anonymous reporting: Reporting in which the details of the Reporting party are not explicit, nor can they be uniquely identified.

Detailed reporting: Reporting in which the assertions (e.g. reference period, place, value, causes and purposes, elements that allow the identification of the person who carried out the reported facts, anomalies relating to the internal control system, supporting documentation, etc.) are characterised by a degree of detail sufficient, at least abstractly, to bring out precise and consistent facts and situations, relating them to specific contexts, as well as to allow the identification of useful elements for the purpose of verifying the validity of the Report itself.

Unlawful Report: Reporting made with wilful misconduct or gross negligence of the Reporting party, which from the results of the preliminary phase proves to be without factual evidence and carried out in full awareness of the non-existence of a violation or non-compliance or of the extraneousness of the reported to the same, or with gross negligence in the evaluation of the factual elements.

Stakeholders: all parties with legitimate interests in the company's activity.

Third parties: any other third party not attributable to the definition of Stakeholders and Fami Parties.

5. RESPONSIBILITY

Chairman of the SB: he or she is responsible for the management process of reports as well as in charge of data processing pursuant to art. 29 of the GDPR.

6. GENERAL PRINCIPLES

6.1. Independence and professionalism of the identified subject of the management of reports

The Chairman of the SB carries out his or her activities ensuring the maintenance of the necessary conditions of independence and due objectivity, competence and professional diligence, established in the international standards for the professional practice of Internal Audit and in the Code of Ethics of Fami.

6.2. Guarantee of confidentiality and anonymity

The Chairman of the SB and, in general, all Fami Parties who receive a Report and/or who are involved, for any reason, in the instruction and treatment of the same, are required to guarantee the utmost confidentiality on the subjects and facts reported, using, for this purpose, criteria and methods of communication suitable to protect the identity and integrity of the persons mentioned in the Reports, as well as the anonymity of the identification data of the reporting parties (so-called "principle of confidentiality of the reporting party"), avoiding in any case the communication of the acquired data to subjects unrelated to the process of investigation and processing of Reports governed by this Procedure.

In the management of reports, the confidentiality of the content and identity of the Reporting Party is guaranteed, except in the following cases:

- o if it is ascertained, even with a sentence of first instance, the criminal liability for the crimes of slander or defamation or in any case for crimes committed with the Report, or civil liability, for the same reason, in cases of wilful misconduct or gross negligence;
- o in response to requests from the Judicial Authority or other entitled parties

The information of the identity of the Reporting Party cannot be communicated to the human resources department except in cases where knowledge of the identification data of the Reporting Party is strictly necessary for the purposes of disciplinary proceedings against the reported parties and in the cases provided for by law, subject to obtaining the consent of the Reporting Party.

6.3. Prohibition of retaliatory or discriminatory acts against the Reporting Party

All Fami Parties are also absolutely forbidden to adopt acts of retaliation or discrimination, direct or indirect, against the Reporting Party for reasons connected, directly or indirectly, to the Report.

The protection granted to the Reporting Party also extends to: (i) Facilitators; (ii) Third parties connected with the Reporting Parties and who could risk retaliation in a work context, such as colleagues or relatives of Reporting Parties; and (iii) legal entities owned by the Reporting Parties, for which they work or to which they are otherwise connected in a Work context.

The retaliatory or discriminatory dismissal of the Reporting Party is null and void. The change of duties pursuant to Article 2103 of the Italian Civil Code is also null and void, as well as any other retaliatory or discriminatory measure adopted against the Reporting Party as indicated in art. 17 of Legislative Decree no. 24/2023. The adoption of discriminatory measures against the persons who make the reports can be reported to the National Labour Inspectorate, for the measures of competence, as well as by the Reporting Party, also by the trade union organisation indicated by the same. If an employee believes that he or she has been subject to one of the aforementioned behaviours due to the forwarding of a Report, he or she may communicate it to the Human Resources Office and possibly to the SB. It will be the responsibility of the aforementioned Offices to proceed with the possible initiation of disciplinary proceedings against the author of the discriminatory or retaliatory behaviour.

For the consequences related to the possible adoption of retaliatory and/or discriminatory acts, direct or indirect, carried out against the Reporting Party for reasons connected, even indirectly, to the Report and for the regulation of sanctions that can be adopted against those who violate the protection measures of the Reporting Party or those who make reports with intent or gross negligence that prove to be unfounded, please refer to the specific discipline contained in the "Disciplinary and Sanctioning System" of the 231 Organisational Model.

6.4. Protection against false reports made with intent or gross negligence

To protect the image and reputation of the subjects unjustly reported, in the event of unlawful Reports made with wilful misconduct or gross negligence, Fami will guarantee the adoption of disciplinary sanctions also against the Reporting Party.

Fami will also inform the parties/companies subject to the unlawful Report of the content of the unlawful Report and the identity of the Reporting Party, to allow such persons/companies to evaluate any actions for their protection.

6.5. Penalties for violations of the Reporting Party's protection

In the event of violations of the measures of protection of the Reporting Party, sanctions are provided for as provided for in the "Disciplinary and Sanctioning System" of the 231 Organisational Model to which express reference is made.

7. PROCESS

7.1. Sending Reports

The Company's Personnel who become aware of one of the behaviours described in the previous paragraphs are required to make a Report in the manner indicated below.

Fami, in order to facilitate the receipt of Reports, prepares a plurality of possible communication channels listed below:

- a) Email address: segnalazioni@famispa.it
- b) Ordinary mail: addressed to the **Chairman of the SB of Fami**, c/o current company headquarters in Via Stazione Rossano no. 13, 36027 Rosà (VI)

Reports must be sent through the aforementioned channels and following prior reading of the "Information on data processing for Reporting Parties, Reported Parties and Third Parties" (Annex 1).

Monitoring the functionality of the aforementioned communication channels is guaranteed by the Chairman of the SB, who must be contacted in case of any malfunctions.

The Fami Party who receives, by external or internal mail, e-mail or fax, a Report, is obliged to send it within 7 days of its receipt to the aforementioned email address, transmitting to the Chairman of the SB the original, complete with any supporting documentation and, at the same time, providing notice of the transmission to the Reporting Party. The recipient may not keep a copy and must refrain from undertaking any independent initiative of analysis and/or in-depth analysis. Failure to communicate a Report received constitutes a violation of the Procedure and may result in the adoption of appropriate initiatives, including disciplinary ones.

7.2. Registration and Classification

All Reports, regardless of the method of receipt, are recorded by the Chairman of the SB, which constitutes the summary database of the essential data of the reports and their management (traced through workflow) and also ensures the archiving of all the attached documentation, as well as that produced or acquired during the analysis activities.



To this end, the Chairman of the SB forms and instructs the Reports File.

The registration and taking charge of the Report must take place within 7 days of its receipt. The taking charge of the Report must be communicated, where possible, to the Reporting Party within the same term.

After registration, the Chairman of the SB analyses and classifies the Report, to limit the processing only to reports falling within the scope of the Procedure.

For each Report, the Chairman of the SB assigns a unique identification code that allows each Reporting Party to request the processing status.

Upon receipt of the report, the Chairman of the SB must give notice to the Reporting Party of the receipt of the Report, unless explicitly requested otherwise by the Reporting Party, or in the event that he considers that the notice would jeopardise the protection of the confidentiality of the identity of the Reporting Party.

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In the event that a Report is not adequately detailed, the Chairman of the SB may request further details from the Reporting Party, according to the following procedures:

- o in the event that the Reporting Party has provided a contact (e-mail, telephone, etc.), through such contact;
- o in case of failure to indicate a contact, through the methods deemed most appropriate by the Chairman of the SB provided that they respect the principle of confidentiality.

7.3. Preliminary analysis of the Report

The Chairman of the SB carries out a preliminary analysis of the Reports, in order to identify those to be forwarded to specific recipients to whom they are addressed, those potentially relevant pursuant to Legislative Decree no. 231/01, those relating to facts contrary to the Code of Ethics, those concerning managerial/operational facts to be sent to the competent company departments. In addition, it preliminarily assesses, also through any documentary analysis, the presence of the necessary conditions for the start of the subsequent preliminary phase, proceeding with the archiving of generic reports without information elements.

For each Report, the Chairman of the SB evaluates: (i) the start of the subsequent preliminary phase; (ii) any non-compliance with rules/procedures, to be communicated also to the Human Resources Office, for the analysis of competence; (iii) the relevance of the Report (reports relating to material facts), for the purposes of communication to the Chairman of the Board of Directors, the CEO and the Chairman of the Board of Statutory Auditors (if any).

The following reports are filed by the Chairman of the SB: (i) generic and/or that do not constitute a “Detailed Report”; (ii) manifestly unfounded; (iii) containing facts already subject to specific preliminary investigation activities in the past and already closed, where the preliminary checks carried out do not reveal new information that would require further verification activities; (iv) “verifiable details” for which, in the light of the results of the preliminary checks carried out, no elements emerge to support the start of the subsequent preliminary investigation phase; (v) “unverifiable details” for which, in light of the results of the preliminary checks, it is not possible, on the basis of the available investigation tools, to carry out further checks on the veracity and/or validity of the Report.

Reports filed as clearly unfounded are sent to the Human Resources Office, so that it can assess, with the other competent company structures, whether the Report was made for the sole purpose of damaging reputation or damaging or otherwise prejudicing the person and/or company reported, for the purpose of activating any appropriate initiative against the Reporting Party.

7.4. Specific investigations

Objectives and characteristics of the investigation

The objective of the investigation activities on the reports is to proceed, within the limits of the tools available to the Chairman of the SB, to specific investigations, analyses and assessments regarding the reasonable validity of the factual circumstances reported, as well as to provide any indications regarding the adoption of the necessary corrective actions on the areas and business processes concerned.

The investigation aims to reconstruct, on the basis of official documentation and information, as well as those made available, the management and decision-making processes followed. The merit of management decisions or

opportunities, discretionary or technical-discretionary, from time to time made by the company structures/positions involved, does not fall within the scope of analysis of the investigation, except within the limits of manifest unreasonableness.

Execution of the preliminary investigation

The Chairman of the SB also carries out the investigation by acquiring the necessary information from the departments concerned, involving the competent company functions and using, if deemed appropriate, experts or consultants external to the Company. The disciplinary responsibilities of the Human Resources Office remain unaffected.

The preliminary activities are carried out using, by way of example:

- o business data/documents useful for the purposes of the investigation (e.g. extractions from Adiuto business systems and/or other specific systems used);
- o external databases (e.g. provider info/company information databases);
- o open sources;
- o documentary evidence acquired at the company departments;
- o where appropriate, statements made by interested parties or acquired during interviews, recorded and signed.



In order to acquire information, the Chairman of the SB has the right to carry out in-depth studies also directly, through, for example, formal convocation and hearings of the Reporting party, the Reported Party and/or other subjects mentioned in the Report as informed of the facts, as well as request the aforementioned subjects to produce information reports and/or documents.

At the end of the investigation, the Chairman of the SB prepares a report that includes:

- o the activities carried out, the relative results, as well as the results of any previous investigations carried out on the same facts or on facts similar to those covered by the Report;
- o a judgement of reasonable validity or otherwise of the facts reported with any indications regarding the adoption, by the competent management - who is informed of the results of the investigation - of the necessary corrective actions on the areas and business processes affected by the Report.

At the end of the investigation, the Chairman of the SB resolves to close the file, highlighting any non-compliance with rules/procedures, without prejudice to the exclusive prerogatives of the Company as regards the exercise of disciplinary action, which will give the Chairman of the SB communication of the determinations taken.

In the event that the Report concerns one or more members of the Board of Directors, the Board of Statutory Auditors or the Supervisory Body of the Company, the investigation will be managed jointly by the respective Chairmen. In the event that one of the Chairmen of the aforementioned bodies is involved, this will be replaced by the most senior component of the Supervisory Body or body. In the event that the entire body or the entire Supervisory Body is involved, the investigation will be managed by the Chairmen of the other two bodies/Supervisory Body. In such cases, the results

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of the investigation will be communicated to the Board of Directors, the Board of Statutory Auditors and the Supervisory Body to the extent of their respective competences.

The preliminary activity must not last more than 3 (three) months from the date of taking charge, unless justified and justified reasons occur, for which the term may be extended by a further 3 (three).

At the end of the preliminary investigation, the Chairman of the SB must communicate feedback to the Reporting Party.

Monitoring Corrective Actions

If the investigation phases reveal the need for corrective actions, it will be the responsibility of the management of the areas/processes subject to verification to define a plan of corrective actions for the removal of the critical issues detected. The Chairman of the SB monitors the state of implementation, providing information in the periodic reports referred to in the following paragraph.

The competent management will be asked for at least every six months (depending on the type/extent of corrective actions) of the implementation status of the corrective actions.

7.5. Communication of the results

The results of each investigation carried out are contained in a report prepared by the Chairman of the SB to the Board of Directors so that it can take any initiatives of competence.

Similarly, the Human Resources Office provides the SB with information on the disciplinary measures taken following the investigation carried out on the reports.

The feedback will also be provided to the Reporting Party at the end of the investigation.

7.6. Retention of the documentation

The information and any other personal data acquired are processed in compliance with Regulation 2016/679/EU (General Data Protection Regulation – hereinafter GDPR) and the GDPR Manual.

In order to ensure the management and traceability of reports and consequent activities, the Chairman of the SB prepares and updates all information regarding reports and ensures the archiving of all related supporting documentation.

The reports and related documentation are kept for the time necessary to process the report and in any case no later than 5 (five) years from the date of communication of the final outcome of the reporting procedure, except for any proceedings arising from the management of the report (disciplinary, criminal, accounting) against the Reported Party or the Reporting Party (statements in bad faith, false or defamatory statements). In this case, they will be kept for the entire duration of the proceedings and until the expiry of the terms of appeal of the relative measure, or in the event of a decision by the Judicial Authority.

The originals of the reports received in paper form are kept in a special protected environment.

8. FORMS

Annex 1 - Information on data processing for Reporting Parties, Reported Party and Third Parties