



WHISTLEBLOWING REPORTING PROCEDURE

pursuant to Legislative Decree No. 24/2023 (Directive (EU) 2019/1937)

Updated in accordance with the specific whistleblowing Guidelines, approved by ANAC Resolution No. 478 of 26 November 2025

In order to allow the Company's employees, as well as third parties operating in the working context (e.g. suppliers, customers, contractors), to report in a confidential and protected manner any breaches or misconduct learned in the course of their activities, Nessi & Majocchi S.p.A. (tax code/VAT no. 00211190137), with registered office in Como, Via Regina Teodolinda 49/a, 22100 Como (CO), makes available to the reporting person an internal reporting channel, in compliance with Legislative Decree of 10 March 2023, No. 24 (the "Whistleblowing Decree") and the applicable privacy legislation. The internal channel is designed to be easily accessible and usable, ensuring confidentiality, integrity and traceability of reports, as well as independent management by the appointed person.

Reference details for the written channel (mail)

WHISTLEBLOWING MANAGER
POST OFFICE Via Tolomeo Gallo, 6
P.O. BOX 124
22100 COMO (CO)

This procedure is made available through the company website and other internal communication systems (noticeboards and information brochures) at the headquarters and construction sites.

Procedure for submitting reports

The reporting person may submit a report in written form (mail) or, upon request, in oral form through a direct meeting with the Whistleblowing Manager.

1) Written report (mail)

- Send the report in a closed and sealed envelope to the address indicated in the box "Reference details for the written channel (mail)".
- On the outer envelope, indicate: "PERSONAL CONFIDENTIAL - WHISTLEBLOWING" and the recipient "Whistleblowing Manager".
- To strengthen confidentiality, the "double envelope" method is recommended: an inner envelope containing personal data and contact details, separate from a second inner envelope containing the description of the facts and any attachments.
- In the report, indicate, as far as possible: facts, dates, places, persons/offices involved, any witnesses, rules/procedures believed to have been breached, and any element useful for verification.

NOTE

Anonymous reports are also allowed. If an anonymous report is detailed and supported by useful elements, it will be assessed and handled as far as possible. To receive an acknowledgement of receipt and feedback within the statutory time limits, it is necessary to provide a contact detail (also not traceable to your identity, e.g. a dedicated email address).



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2) Oral report (direct meeting upon request)

- The reporting person may request a direct meeting with the Whistleblowing Manager, indicating a contact detail in order to be contacted.
- The meeting is scheduled within a reasonable time (generally within 15 working days from receipt of the request) and is held in a manner suitable to ensure confidentiality.
- The oral report is documented by audio recording (only with consent) or by minutes/transcript to be confirmed and signed by the reporting person.

A) How reports are handled

Upon receipt of the report, the Whistleblowing Manager handles it in compliance with confidentiality and the principles of data minimisation and security, adopting organisational and technical measures suitable to restrict access to authorised persons only.

- Records the report in a confidential register (or equivalent tool), keeping identifying data separate from the content.
- Sends an acknowledgement of receipt within 7 days of receipt (if a contact detail is available).
- Maintains communications with the reporting person and, if necessary, requests additional information or clarification.
- Carries out checks and the investigation, also involving competent functions or external consultants, in compliance with confidentiality.
- Provides feedback within 3 months from the acknowledgement of receipt or, failing that, within 3 months from the expiry of the 7-day period.

If a report is received by mistake by persons or offices other than the Whistleblowing Manager, they must forward it without delay to the Whistleblowing Manager, avoiding any disclosure and preserving confidentiality.

B) Confidentiality and protective measures

- The confidentiality of the identity of the reporting person, the persons involved and the content of the report is guaranteed, within the limits and with the exceptions provided by law.
- Direct or indirect retaliation (e.g. dismissal, demotion, failure to promote, harassment, discrimination) against the persons protected by the legislation is prohibited.
- Liability remains in the event of reports made with intent or gross negligence (e.g. slander or defamation), ascertained by the competent authorities.

C) External reporting and public disclosure

In the cases and under the conditions provided for by Legislative Decree 24/2023, it is possible to submit an external report to ANAC and, where the legal requirements are met, to make a public disclosure.

D) Processing of personal data (summary)

- Data Controller: Nessi & Majocchi S.p.A., Via Regina Teodolinda 49/a, 22100 Como (CO).
- Data are processed by authorised personnel and, where necessary, by external parties bound by specific obligations.



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- DPO: Atty. Alessandro Ronchi - privacy@nessimajocchi.it.
- Retention: for the time necessary for handling and in any case no longer than 5 years from closure of the procedure.
- Access is restricted; unnecessary data are deleted or anonymised.

Como, 30/01/2026
The Legal Representative
Nessi & Majocchi S.p.A.

A handwritten signature in blue ink, appearing to be 'A. Ronchi', is written over a faint circular stamp.

- (1) The internal channel is managed by the Whistleblowing Manager, responsible for receiving and investigating reports.
- (2) The Whistleblowing Manager operates autonomously and impartially; in the event of a conflict of interest, a formally appointed substitute is provided.