



Reporting Procedure and Whistleblowing

REPORTING PROCEDURE and WHISTLEBLOWING

MG Lavorazione Materie Plastiche S.p.A.





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A. FIELD OF APPLICATION

A1. PURPOSE

The purpose of this Instruction is to explain the control measures adopted by MG Lavorazione Materie Plastiche S.p.A. (hereinafter: MG) to ensure a correct signalling mechanism and a correct application of Whistleblowing.

The ultimate goal is to ensure that business activities are conducted in a fair, transparent and socially responsible manner.

This Instruction is reviewed critically each year, to continuously improve its functioning, or as a result of specific cases when applicable.

A2. APPLICATION

This Instruction is applicable in all MG activities and processes and is to be complied with by all stakeholders (i.e., “carriers of interest”):

- INTERIOR stakeholders, term with which the following figures are designated:
 - or shareholders, BoD.
 - or all MG staff, or from senior managers, agents, permanent and non-permanent employees, trainees, interns etc, paid or not ;
- EXTERNAL Stakeholders, a term used to designate the following figures:
 - direct or indirect suppliers (e.g., contractors, service providers), including consultants;
 - or the community of reference and/or subjects with interest (the territory).

This Instruction is reviewed annually for continuous improvement or whenever necessary.

B. DETAIL DESCRIPTION

B1. DEFINITION

B1a. COMPLAINT

A complaint can arise from problems and issues that an INTERNAL or EXTERNAL Stakeholder experiences directly during its relationship with MG. It can cover a large number of situations:

- refer to the violation of the Code of Ethics and Sustainability Policies or procedures, or
- referred to interpersonal relationships or unsatisfactory business mechanisms.

The guidelines to be followed are called, as a whole, “Complaint Mechanism”; in order to have a proper functioning, they must be based on transparency, impartiality, confidentiality and accessibility.

For INTERNAL Stakeholders, the complaint may concern compensation, the management of disagreements with colleagues, the internal catering service (drinks and food distributors), and, disagreements regarding the holiday period or other issues.

For EXTERNAL Stakeholders, complaint occasions can generally include specific issues that vary from case to case.



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B1b. WHISTLEBLOWING (WB)

Pursuant to Legislative Decree No 24/2023 and EU Directive No 1937/2019, the transposition of which is the Whistleblowing (literally: "blown") is an operation of targeted reporting on activities and behaviors, potential or actual, in violation of applicable laws and regulations, with particular reference to corruption. When an INTERNAL or EXTERNAL Stakeholder in the Company observes, or legitimately suspects, activities and behaviors of this type, specific "Whistleblowing" guidelines apply, aligned to the requirements of dlgs n.24/2023.

B1c. REPORTING

This Instruction contains guidelines for the management of both Reporting and Whistleblowing, and the general term "Reporting" refers to:

- the communication of a potential Complaint, or
- the WB, i. e. the report of a potential failure to comply with applicable rules and laws.

B1d. REPORTER

The Whistleblower is the natural person who proceeds with the Report (Whistleblower). It may be carried out on its own or on behalf of third parties.

B1e. INDEPENDENT CONTACT PERSON (WB OFFICER)

The Independent Referrer or Whistleblowing Officer (WB Officer) is a person specifically designated by the MG Board of Directors for the management of Reports. Its tasks are based on secrecy and confidentiality, as well as strict compliance with the legislation in force, and are governed by a specific contract. His training is legal. As a guarantee of impartiality and independence, the WB Officer does not perform any other duties for MG and does not form part of its Organisational Chart. In particular, it is the responsibility of the WB Officer to ensure that:

- the INTERNAL and EXTERNAL Stakeholders are clearly informed about this procedure;
- the procedure itself is made available at workplaces and via the MG intranet and website.

B1f. FACILITATOR

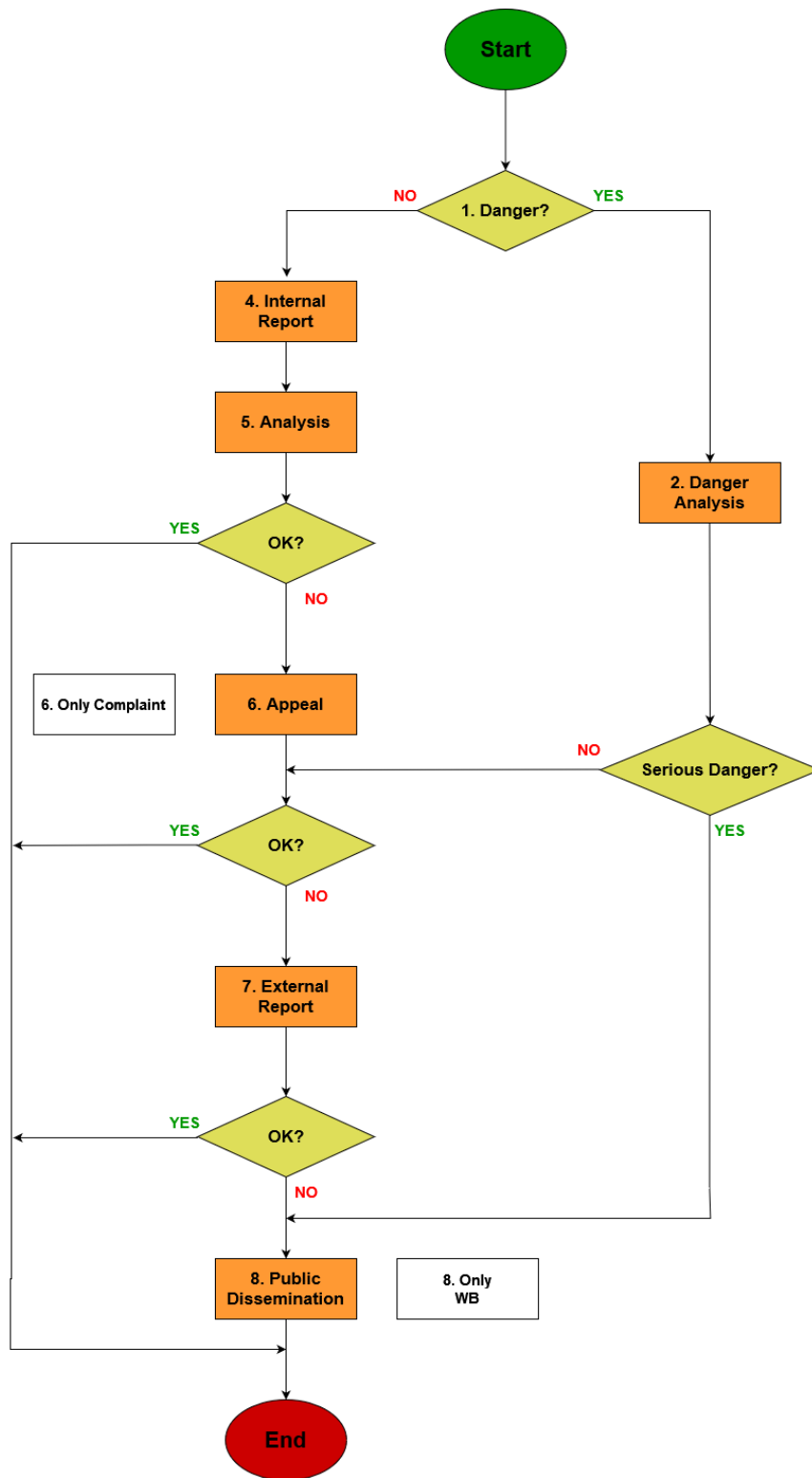
The Facilitator is a reference person that the Whistleblower may decide to involve in their Complaint or Whistleblowing, as a support or witness. For the INTERNAL Stakeholder, this may be a Trade Union Representative, his or her Manager or a colleague; for the EXTERNAL Stakeholder, it may be a similar figure capable of performing similar support or witness functions.

B2. GUIDE LINES

The procedure covers the following steps (see Diagram below):



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Chart



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The diagram highlights the reporting pathway, with use of increasingly important channels, as the severity of the hazard increases or in the case of no feedback:

Se e ove possibile, la segnalazione è mantenuta a livello interno;

1. If and where possible, reporting is maintained internally;
2. In case of clear danger or unsatisfactory feedback provided to the stakeholder, the level increases and moves to an environment outside the Company. The language used also changes and becomes more legal.

A permeating feature of the reporting process is, at every step, the protection of the confidentiality and secrecy of the Whistleblower, the Whistleblower and also the Facilitator, if any. The report, in fact, can be disclosed only in the case of consent of the Whistleblower. At the end of the process, only the contents of the original report may be disclosed, if determined to be well-founded.

Retaliation in any form and/or manner is expressly forbidden.

The Whistleblower is protected in the following circumstances

- when the employment relationship has not yet started, provided that the information on the violation was acquired during selection for recruitment purposes for INTERNAL Stakeholders or during external contacts for cooperation purposes for EXTERNAL Stakeholders;
- during the probationary period (for INTERNAL Stakeholders);
- when the employment relationship is in force;
- after the employment relationship has ended, provided that the information on the breach was acquired during the continuation of the relationship.

Protection is not limited to the reporting person alone, but also to

- Facilitators;
- Colleagues or persons in the same work environment as the Whistleblower, who have regular and current relations with the same;
- Persons having with the Whistleblower a stable emotional relationship or kinship within the fourth degree;
- Entities owned by the Whistleblower.

Examples of retaliation, although not exclusive, are dismissal, non-renewal of a fixed-term contract, failure to convert a fixed-term contract into an open-ended contract, failure to promote, the adoption of sanctions, including fines, the issuance of negative references, suspension of training, intimidation or coercion or harassment or discrimination, cancellation of leave or holidays, request for a health or psychiatric assessment, and inclusion on undue lists that may prevent the person from finding work in the future.

Below is a detailed description of each step.



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1/2/3. DANGER

The "Danger" referred to is that which the potential Whistleblower may face: in particular, this may concern the Whistleblower who intends to make the Report as effectively and safely as possible.

A Danger exists when there are reasonable grounds to believe that:

- the Whistleblowing would not be followed up (or, in any case, that the follow-up would not be effective) or would lead to retaliation (serious danger), due to specific circumstances such as the possibility of concealment or destruction of evidence or the well-founded fear of collusion between the author of the breach and the recipient of the Whistleblowing;
- the breach constitutes a clear and imminent danger to the public interest (very serious danger).

The Whistleblower should carefully consider the situation and assess whether:

- one of the two conditions above exists (we are in a dangerous situation);
- if no, follow the step-by-step path indicated in the Diagram, and described below;
- if yes, assess whether the danger is serious or very serious as described above, and follow the alternative indications in the Diagram accordingly.

4. INTERNAL REPORTING

If the need for a Report arises, INTERNAL or EXTERNAL Stakeholders must proceed with a Report to the Independent Referrer or WB-Officer and in writing, setting out the facts.

The communication of the Report shall be made:

- in paper form, by filling in the Form attached to this Instruction and placing it in the boxes specifically designed for this purpose, the keys to which are not in the possession of MG personnel but only of the WB-Officer.
- in paper form, sending a written report to
M.G. S.p.A.
Reserved to the Independent Referrer or WB-Officer
Via Don G. Stefani, 48 – 36050 Lanzè di Quinto Vicentino (VI)
- by requesting a meeting and / or calling directly the Independent Referrer or WB-Officer at the following number at the indicated hours:
Telephone +39 3717843803 from 02.30 PM to 07.00 PM on working days

NB: in the event of a Complaint, INTERNAL STAKEHOLDERS are encouraged to discuss the issues identified informally with their supervisors, or other relevant personnel, before submitting a Report: it is in MG's interest that possible internal disputes are addressed and settled in an immediate and straightforward manner, where possible.



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5. ANALYSIS

Guaranteeing the full confidentiality of the Reporting Office, the WB-Officer

- provides the sender with a confirmation/receipt within 7 days of receipt of the Report;
- analyses with due diligence the Report itself in order to understand whether it should be confirmed or filed;
- if necessary, keeps in touch with the Reporting Officer in order to clarify or supplement the information available. The contact may be by telephone or telematic, or consist of face-to-face meetings: in this case, if it is a WB, the location will in any case be such as to guarantee the secrecy and confidentiality of both the Whistleblower and the Facilitator, if any;
- reaches a conclusion as to whether or not to confirm the Alert within a maximum of 3 months from the receipt of the Alert;
- at the same time (within 3 months of receipt of the alert):
 - o informs the Whistleblower of the outcome of the Whistleblower (confirmation or archival)
 - o if the Report is confirmed, inform the Management with the details of the case, again guaranteeing the confidentiality of the Reporter and any Facilitator, unless they explicitly consent to the disclosure.The Directorate will proceed with the necessary Actions; if necessary, in order to ascertain the possible violation of legal norms, external bodies appointed for this purpose will also be involved;
 - o records and stores every detail of the Report processed.

OK?

Internal reporting is considered “OK” if the Reporting Agent:

- receives the due response from the WB-Officer within the times indicated above, and if
- is satisfied with the feedback.

6. APPEAL (only COMPLAINT)

This point applies to Complaint only; with regard to Whistleblowing (WB), the Whistleblower may switch directly to EXTERNAL Reporting.

If he/she is not satisfied with the feedback received, or in the absence of any feedback within the above time limits, the Whistleblower may decide to continue with the Report (Complaint) in order to complete it: this is tantamount to an appeal. In this case, he must notify the WB-Officer of his will in writing, in the same manner as above. The communication shall state the reasons for the dissatisfaction and, where relevant, new arguments and evidence to be examined by the WB-Officer.

To the extent necessary, the modalities already described in point 5 ANALYSIS will be activated.

In particular, in the event of face-to-face meetings, the same:

- may require the presence of the Human Resources Manager and/or the MG Directorate;
- are recorded and the relevant minutes will be available to those present for a reasonable



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time (maximum 7 days).

Within a reasonable period of time (maximum 1 month from the request), the Whistleblower will receive a reply (OUTCOME OF THE APPEAL), to be considered final by MG.

7. EXTERNAL REPORTING

Should the INTERNAL or EXTERNAL Stakeholder deem it necessary to proceed with an external complaint, a distinction must be made between Complaint and WB.

In the case of a Grievance, he is free to stop his claims or he may decide to go to the Labour Office or any other Body where he deems it appropriate to further assert his reasons.

In the case of a WB, he must instead proceed with the Reporting to ANAC and communicate the case via the website (see link: Reporting Public Contracts and Anti-Corruption - www.anticorruzione.it). It is also possible to proceed by telephone or voice message or by meeting in person, upon request (see ANAC website), in which case the report can be transcribed.

According to Legislative Decree No. 24/2023, which applies only in the case of WB, ANAC guarantees the full confidentiality of the person who reported and

- sends a confirmation/receipt to the sender within 7 days of receipt of the report, unless there is a danger to the reporter himself;
- analyses with due diligence the report forwarded with the aim of understanding whether it is to be confirmed or to be filed, proceeding to a preliminary investigation also by means of audits and analysis of documents
- keeps in touch with the person who reported for the purpose of clarifying or supplementing information;
- reaches a conclusion within a maximum of 3 months after receipt of the report (or 6 months for justified reasons);
- at the same time (again within a maximum of 3 months from the receipt of the report, or 6 months for justified reasons), it communicates to the reporting person the final outcome of the report (archiving, transmission to the competent authorities, recommendation, administrative sanction).

It should be noted that ANAC, in full compliance with the regulations in force on confidentiality, carries out statistical analyses that it disseminates to the European Community; for all details and in-depth information on the whole subject, please consult its website (<https://www.anticorruzione.it/>)

OK?

An EXTERNAL report is considered "OK" if:

- the Whistleblower has received due acknowledgement within the timeframe indicated above from the ANAC, or
- if it is satisfied with the acknowledgement received.



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8. PUBLIC DISCLOSURE (only WHISTLEBLOWING)

This point applies only to Whistleblowing.

The INTERNAL or EXTERNAL Stakeholder proceeds to publicly disclose the breach.

His or her protection against retaliation is also activated and guaranteed in this case, if this procedure has been complied with or if the breach would lead to an imminent and obvious danger to the public interest.

C. REFERENCES

Industry regulations, Legislative Decree No. 24/2023 and EU Directive No. 1937/2019 on Whistleblowing.