

INDEX

1	PURPOSE	2
2	SCOPE OF APPLICATION	2
3	REFERENCES AND DEFINITIONS.....	2
4	MODES OF OPERATION.....	2
	4.1 FOREWORD.....	2
	4.2. TIMING AND MANNER OF HANDLING INTERNAL REPORTING	6
	4.3 PROTECTED IDENTITY AND WHISTLEBLOWER PROTECTION MEASURES	7
	4.4 PRIVACY.....	8
5	DOCUMENTATION	8

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REV	DATA	REASON FOR REVISION	PREDICTED	VERIFIED	APPROVED

1 PURPOSE

This Procedure is intended to establish the procedures through which to make a report of unlawful conduct, commission or omission that constitutes or may constitute a violation, or inducement to a violation of:

- laws and regulations, values and principles enshrined in the Code of Ethics of Candiani S.p.A.
- internal control principles, Procedures and company standards, and/or that may cause, a damage of any kind (e.g. economic, environmental, on the safety of workers or third parties or even only of image) to the same, as well as to customers, associates, partners, third parties and, more generally, to the community (hereinafter "Report").

2 SCOPE OF APPLICATION

This procedure applies to: members of corporate bodies, employees, customers, suppliers, partners, consultants, shareholders and, more generally, Candiani S.p.A. stakeholders.

3 REFERENCES AND DEFINITIONS

- Integrated Management Manual (Environment Quality Safety Social and ETS)
- Organization and Management Model DLgs 231/01
- DLgs March 10, 2023, no. 24

4 MODES OF OPERATION

4.1 Background

Whistleblowing is a report/assertion made by a person (so-called Whistleblower or Whistleblower) who detects illegal or unlawful or fraudulent behavior (the "Report") committed by another employee of the Company (so-called Whistleblower) of which he/she has become aware in the course of his/her work activity or relationship with the Company.

List of possible reporting parties

- Employed employees of the Company (including part-time, intermittent, fixed-term, temporary, temporary staffing, apprenticeship, ancillary work, and those performing casual work);
- Self-employed workers (including partnerships);
- Candidates in the personnel selection procedure held by the Company if information on violations was acquired during the selection process;
- Probationary workers of the Company;
- Former workers of the Society;
- Volunteers and trainees even if unpaid by the Society;

Candiani DENIM	Procedural title: WHISTLEBLOWING	PG 53/ 0 pg. 3 of 8
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- Workers or collaborators of the Company's suppliers, even if information about violations was acquired during the pre-contractual stage;
- Freelancers or consultants to the Society;
- Agents of the Society;
- Shareholders of the Company;
- Persons with functions of administration, management, control, supervision or representation of the Company.

Content that can be reported

Violations that may be reported consist of misconduct, acts or omissions as set forth below (the "Violations"):

- A. unlawful conduct relevant under Decree 231 or violations of Model 231 and related operating procedures and instructions adopted by the Company;
- B. Offenses related to the following areas:
 - public procurement
 - Financial services, products and markets and prevention of money laundering and terrorist financing
 - product safety and compliance
 - transport security
 - environmental protection
 - public health
 - Privacy and data protection and network and information system security;
- C. acts or omissions that harm the financial interests of the European Union (e.g., fraud, corruption, or any illegal activity committed for disbursement of EU funds);
- D. Competition and/or state aid violations;
- E. Abusive market practices.

Content NOT reportable through the whistleblowing channel

Mere irregularities cannot be the subject of Reports.

Reports will not be considered Reports that have as their object a dispute, claim or request related to an interest of a personal nature of the Reporting Party or inherent to its working relationship with hierarchically superior figures (e.g., if they concern labor disputes, discrimination between colleagues, personal motives) or a dispute, claim or request related to an interest of the person who has filed a complaint with the judicial or accounting authorities that pertains exclusively to its individual working relationships.

Candiani DENIM	Procedural title: WHISTLEBLOWING	PG 53/ 0 pg. 4 of 8
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Recommended content of the report

The Report should be clear and contain a complete description of the facts being reported, stating:

- The circumstances of time and place under which the reported facts were committed
- the generalities or other elements (such as the qualification and the service in which he/she carries out the activity) that allow the identification of the person(s) who has/have carried out the reported facts
- Any other individuals who may report on the facts being reported
- Any documents that can confirm the substantiation of these facts
- Any other information that may provide useful feedback about the existence of the reported facts;

It is also useful to attach documents that may provide evidence of the facts being reported, as well as an indication of other individuals potentially aware of the facts.

For the purposes also of privacy, no personal data should be reported in the Report that is manifestly not useful for the processing of a specific Report.

The reasons for the Reporting Officer to make the Report need not be reported because they are irrelevant to the processing and protection from retaliatory measures.

Anonymous reporting

This remains without prejudice to the Reporting Officer's ability to make anonymous reports.

Anonymous reports will be taken into consideration provided that they are adequately substantiated, detailed and based on precise and concordant factual elements (they should not be of generic or confusing content and/or blatantly defamatory and/or made with the sole purpose of causing unjust damage), so as to allow for their evaluation and appropriate investigations (e.g., it should be substantiated with the indication of specific company areas, proceedings or particular events, etc.).

Recipient of internal reports

L a Company has identified the Supervisory Board as the Recipient of Reports.

Any complaints or reports that cannot be traced back to potential wrongdoing referable to Legislative Decree 231/01 are in any case intercepted by the Supervisory Board and if they only fall within the scope of SA8000 (Social Accountability) are handled by the company's "Social Performance Team."

Candiani DENIM	Procedural title: WHISTLEBLOWING	PG 53/ 0 pg. 5 of 8
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Reporting channels available to the reporter

A. Internal signaling channels:

- computer channel <https://candianidenim.trusty.report/> ;
- direct meeting with the Supervisory Board as long as the request is made through the IT platform;
- in hard copy to the following address: Candiani Spa - Via Arese, 85, 20020 Robecchetto con Induno MI to the kind attention of the Supervisory Board, taking care to state in the subject line: Whistleblowing Decree.

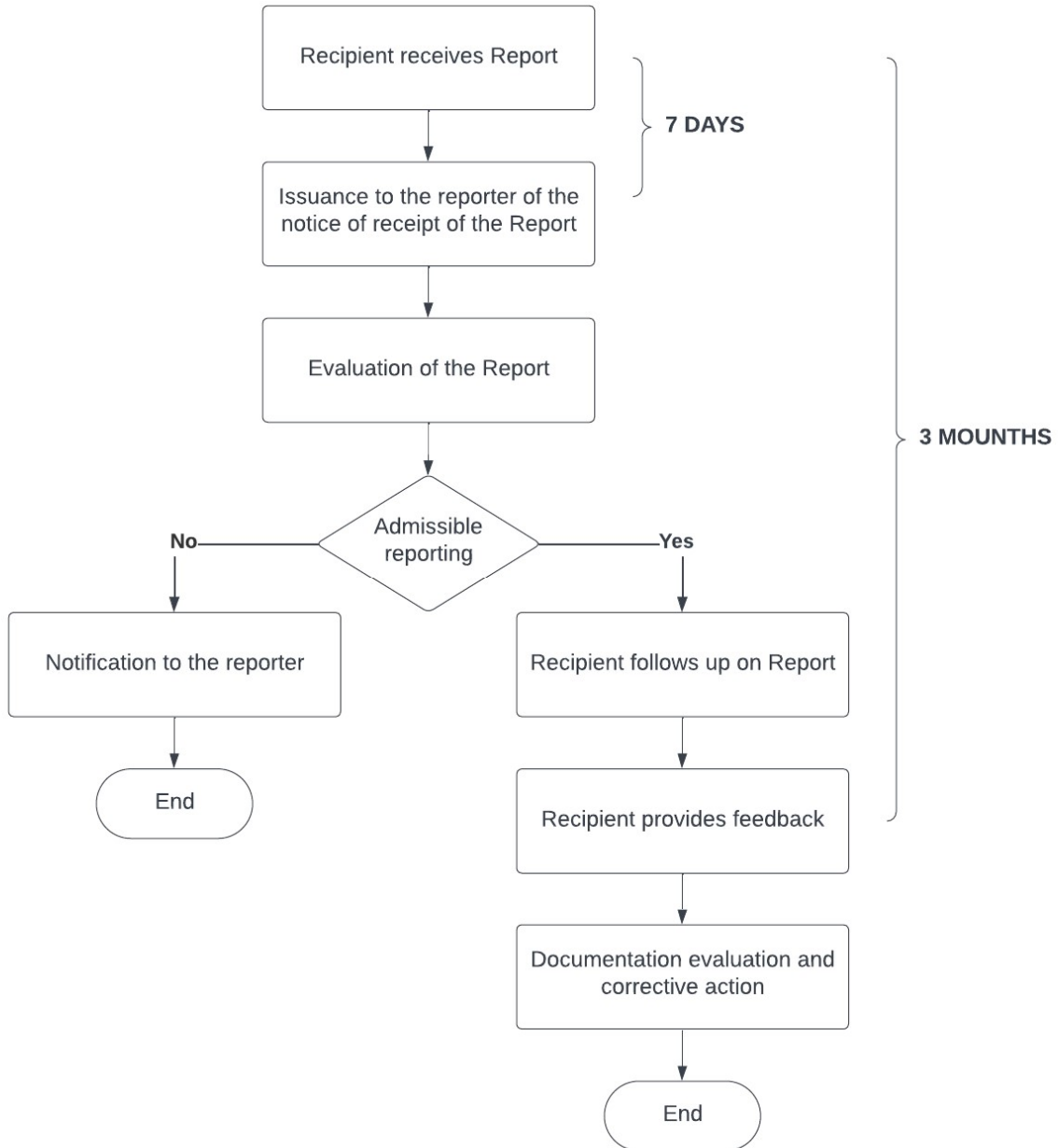
B. The reporter can make an external report through the channel established and accessible on the ANAC website (<https://www.anticorruzione.it/-/whistleblowing>) if:

- the internal reporting channel does not appear to be active;
- the Reporter has already made a report to the internal channel and it has not been followed up;
- the Whistleblower has reasonable grounds to believe that if he or she made an internal report it would not be acted upon, or the report could result in the risk of retaliation;
- the Reporting Officer has good reason to believe that the violation to be reported may constitute an imminent or obvious danger to the public interest (e.g., think of the case where the violation requires urgent action, to safeguard the health and safety of people or to protect the environment).

C. The Whistleblower may, also, proceed with public disclosure (through the print media or, otherwise, other means of dissemination capable of reaching a large number of people, including social networks and new communication channels).

For the use of the external reporting channel or the use of public disclosure, please refer to the guidelines and ANAC's official website.

4.2. Time and manner of handling internal reporting



Upon receipt of the Report, the Recipient operates according to the following scheme:

- within 7 days from the date of receipt issues the Reporting Officer with an acknowledgement of receipt of the Report;
- initiates the preliminary analysis, verifying whether the Reporting *Party* is legitimate in making the Report (see *List of Possible Reporting Parties*) and whether the Report is permissible (see *Content that can be reported*);

Candiani DENIM	Procedural title: WHISTLEBLOWING	PG 53/ 0 pg. 7 of 8
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- does not follow up the Report, notifying the Reporting Party, if: the Reporting Party is not an eligible person, the Report is inadmissible, generic or incomprehensible, or no illegal conduct has been reported;
- Follows up the Report with an investigation and provides feedback within 3 months from the date of notice of receipt of the Report;
- in the event of a positive finding, identifies disciplinary measures and/or any appropriate measures to remedy the situation that has arisen and/or to prevent such a situation from recurring in the future.

The Recipient is entitled to request the support of internal functions or specialized external consultants, subject to the confidentiality requirements of the Whistleblowing Decree.

If the Report pertains to a corrupt wrongdoing (active or passive bribery), the Recipient shall involve the Anti-Bribery Function appointed by the Company in carrying out the investigation.

Retention time of the Report

L and Reports (and related documentation) shall be retained for as long as necessary to process them and, in any case, no longer than five years from the date of the communication of the final outcome of the Report handling process.

4.3 Protected identity and measures to protect the reporter

The identity of the Whistleblower and any other information from which such identity may be directly or indirectly inferred may not be disclosed, without the express consent of the Whistleblower, to persons other than those competent to receive or act upon Reports.

The identity of the Reported Person is protected until the conclusion of the proceedings initiated because of the Report.

The identity of the facilitator (i.e., the person who assists the Whistleblower in the reporting process and operates in the same work context) and other persons in view of the special relationship that binds them to the Whistleblower (hereinafter all referred to as the "Connected Persons") is also protected until the conclusion of the proceedings initiated on account of the Report.

Reports must be made in good faith, without prejudice to the reporting party's criminal liability if a Report integrates the offense of slander or libel or other criminal offenses.

Notwithstanding the above, any form of retaliation against the Whistleblower is prohibited. Any retaliatory acts are subject to nullity. In the event of legal action for retaliation cases if placed to the detriment of the Whistleblower, there shall be a presumption that such acts were taken for retaliatory purposes, and the burden of proof to the contrary shall be on the person who took them.

Protection is accorded not only to the Whistleblower but also to the Connected Persons, i.e., those individuals who might suffer retaliation, even indirectly, because of their role in the reporting process and/or their particular relationship with the Whistleblower.

The protection measures are not guaranteed when it is established, even by a judgment of first instance, that the Reporter is criminally liable for the offenses of defamation or slander or otherwise for the same offenses committed with the report to the judicial or accounting authority or his civil liability, for the same title, in cases of malice or gross negligence.

L and protective measures apply to the Reporting Officer and Connected Persons provided that:

- at the time of the Report, the author of the Report had reasonable grounds to believe that the information about the reported or reported violations was true and fell within the scope of the Whistleblowing Decree and this Procedure;
- the Report was made in accordance with the provisions of the Whistleblowing Decree and this Procedure.

The protective measures also apply in the case of Anonymous Reporting, if the Whistleblower was subsequently identified and retaliated against.

4.4 Privacy

The processing of personal data in the management of the internal reporting channel and Received Reports is carried out in accordance with the GDPR and the Privacy Code.

CANDIANI S.p.A. has defined its own model for the receipt and management of Internal Reports, identifying technical and organizational measures suitable for guaranteeing a level of security appropriate to the specific risks arising from the processing carried out, based on a data protection impact assessment.

The relationship with external suppliers who process personal data on behalf of the Company must be governed in accordance with Article 28 of the GDPR.

Persons responsible for receiving or following up Reports under this Procedure have been authorized to process personal data related to Reports under Articles 28 and 32 of the GDPR and Article 2-quaterdecies of the Privacy Code.

For more information, in accordance with Articles 13 and 14 of the GDPR, please visit <https://www.iubenda.com/privacy-policy/6278563f9>.

5 DOCUMENTATION

Not applicable.