



WHISTLEBLOWING POLICY

1. Introduction

Centrotecnica considers compliance with laws and adherence to the Code of Ethics to be mandatory and essential for its current business interests and future opportunities. With the aim of enhancing its positive and responsible social impact and promoting the highest ethical standards, Centrotecnica maintains a working environment that opposes unlawful conduct and facilitates the reporting of violations of applicable laws, policies and procedures, as well as unethical behaviour.

Please refer to the Code of Ethics and the Policies for a description of the values and principles embraced by Centrotecnica. This Policy is made available to all stakeholders through its publication on the official website www.centrotecnica.net.

2. Purpose of Whistleblowing

This Whistleblowing Policy governs the procedure for submitting, handling, and investigating so-called Reports, and sets out how to report acts or omissions which, based on reasonable grounds, constitute or may constitute:

- a violation of the Code of Ethics and of Centrotecnica's values and principles
- a breach of applicable laws and regulations issued by Authorities (including, by way of example and without limitation, offences under Legislative Decree 231/01, etc.) that may cause any type of harm (financial, related to workers' safety, environmental, or reputational)

3. Reporting of Irregularities

Centrotecnica processes all reports of irregularities submitted and signed by the reporting person and falling within the scope defined above.

Anonymous reports will be processed and handled in the same way as those where the identity is disclosed, provided that they contain the information indicated below to enable verification of their reliability and are as detailed as possible.

Generic and unfounded reports will not allow for adequate and efficient investigations and may be rejected.

Reports must include all information and details that the reporting person is able to provide, in order to enable verification of the reported facts.

Reports must include at least:



- a clear and complete description of the reported facts and, where known, the place and the period/time of the event
- where known, the natural persons (name and job position or other identifying details) or legal entities involved
- how the issue was identified
- any documents relating to the suspected violation
- any other persons who may be able to confirm the event described in the report or who may have relevant information
- any other information that may provide further evidence of the existence of the reported facts

4. Confidentiality and Non-Retaliation

Centrotecnica ensures confidentiality regarding the facts reported, the identifying data of the reporting person, and/or any person mentioned in the Report.

Notification and disclosure of the Report are permitted to individuals involved in the investigation phase, including, by way of example and without limitation, the Sustainability Committee, external advisors, and Public Authorities where required under applicable law.

Individuals who receive a Report and/or are involved, by virtue of their role and responsibilities, in the investigation process are required to ensure the confidentiality of the persons and facts reported and to safeguard the identity and integrity of the individuals mentioned in the Report; they are specifically appointed in accordance with applicable regulations.

Centrotecnica also prohibits any form of retaliation or discriminatory action. In this regard, the reporting person may not be dismissed, threatened, harassed, or discriminated against in any way for having made a report in good faith.

5. Reporting Person

The reporting person is a natural individual who submits a whistleblowing report in the context of their work-related activities.

Centrotecnica personnel (employees, including interns, directors, and managers), as well as third parties (consultants, suppliers, collaborators), must activate this Policy when they discover or otherwise become aware of unlawful or unethical acts or omissions falling within the scope of whistleblowing.

The reporting person must provide, to the fullest extent possible, detailed information regarding the actions or omissions, events, and circumstances which they believe, in good faith and on reasonable grounds, have led to the aforementioned violations.

The reporting person must refrain from carrying out independent analysis or investigations, and the reporting process must not be used as a means to pursue personal objectives.

This Policy does not limit the reporting person's right to report to the competent Authority and/or to use other reporting channels in accordance with the terms and conditions of applicable laws.



6. Reporting Channels

Reports must be drafted in Italian or English and submitted through the following reporting channels, at the sole discretion of the reporting person:

- By email, to the dedicated address: whistleblowing@ctecnica.it
- By ordinary mail: Centrotecnica S.r.l., Via F. Confalonieri 23, 20600 Masate (MI), for the attention of the Sustainability Committee

7. Assessment and Investigation Process

Centrotecnica's Sustainability Committee shall be responsible for handling and assessing the Report received in order to verify the information contained therein and to adopt the most appropriate measures.

Upon receipt of the Report, the Sustainability Committee shall acknowledge receipt to the reporting person within 10 (ten) working days.

During the assessment, the Sustainability Committee may seek the support of external advisors specialised in the area concerned by the Report.

During the assessment of the Report, the reporting person may be contacted to provide any additional information. Communication between the Sustainability Committee and the reporting person shall take place in a fully confidential and secure manner.

Once the assessment has been completed, the Sustainability Committee shall prepare a written summary of the investigations carried out and the evidence examined, and shall provide formal feedback to the reporting person on the outcome of the Report.

Based on the results, and where required by specific circumstances, the Committee may share the summary with the managers of the relevant business area so that they may assess and develop action plans and decide on the appropriate measures to be taken.

All those working with or for Centrotecnica have a duty to cooperate with investigations into reported violations. Failure to cooperate or the deliberate provision of false information during investigations may result in legal and disciplinary action, including dismissal for employees.

Where, at the conclusion of the investigation, the Sustainability Committee determines that a violation has occurred, Centrotecnica shall adopt effective corrective measures proportionate to the nature of the offence, including appropriate legal remedies, mitigation measures, and sanctions, up to and including termination of employment where responsibility lies with an employee.

Where investigations conclude that there is insufficient evidence or that the events reported are unsubstantiated, the Sustainability Committee shall close the Report, recording the reasons for such conclusion.



8. Unlawful Whistleblowing Reports

If the outcome of the investigation process demonstrates that a report has been made in bad faith, with gross negligence, for opportunistic or self-serving reasons, or with the intent to harm the parties mentioned in the Report, Centrotecnica reserves the right to take appropriate legal action and disciplinary measures to protect its rights, image, and reputation, as well as those of its employees..

9. Processing of Personal Data

Personal data (including, by way of example and without limitation, first and last name, health status, sexual orientation, political opinions, religious and philosophical beliefs, racial and ethnic origin, etc.) of the reporting person and of any party involved in the investigation process shall be processed in accordance with the provisions of applicable data protection legislation, solely for the purpose of implementing the procedures set out in this Policy and limited to the data strictly necessary to verify the validity of the Report and to carry out the assessment.

Reports of irregularities shall be retained for a period not exceeding that necessary to fulfil the rights and obligations arising from applicable law and to exercise rights in judicial proceedings.

