MUSTAD
TECNOLOGIA DELLE VITI

PROCEDURE FOR REPORTING OFFENCES (WHISTLEBLOWING)

Reports relating to offences or regulatory infringements ("whistleblowing") can be made through the following procedure, adopted pursuant to Legislative Decree no. 24 of 10 March 2023.

The person responsible for ensuring compliance with this procedure is the Manager of the internal reporting channel, namely the personnel office manager, appointed by letter of appointment from the Deputy Chairman of the Board of Directors on 12/12/2023.

SUBJECT OF THE REPORTS

Pursuant to Legislative Decree 24/2023, the following can be the subject of a "whistleblowing" report; acts and omissions that are harmful to the public interest or to the integrity of MUSTAD S.p.A., such as:

- Relevant unlawful conduct pursuant to Legislative Decree 231/2001;
- Offences that fall within the sectors referred to in Article 2(1)(3) of Legislative Decree 24/2023, including: public procurement; financial services; product safety and compliance; transport safety; environmental protection; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems;
- Acts or omissions that are harmful to the financial interests of the European Union referred to in Article 325 of the Treaty on the Functioning of the European Union;
- Acts or omissions relating to the internal market of the European Union, including infringements relating to competition and State aid, and infringements relating to the internal market associated with acts which infringe corporate tax rules or mechanisms whose purpose is to obtain a tax advantage which defeats the purpose of corporate tax law.

The following reports are EXCLUDED FROM THE SCOPE OF APPLICATION:

- Reports that are linked to the **whistleblower's personal interest** or which pertain to their individual working relationships or to relationships with higher-ranking persons (such as employment disputes, discrimination, interpersonal conflicts between colleagues, reports on data processing carried out in the context of the individual work relationship without being harmful to the public interest or the integrity of Mustad or the public administration).

This type of reporting is not considered to fall under the regulations and may be treated as ordinary reporting, where applicable.

- In matters of national security and defence;
- Related to infringements already regulated on a mandatory basis for certain special sectors (financial services, prevention of money laundering, terrorism, transport safety, environmental protection.

REPORTING PARTIES:

Any of the following persons who have relationships with the company may make reports:

- Employees;
- Associates;
- Suppliers or their subcontractors or employees/associates;
- Freelancers, consultants, self-employed workers;
- Paid or unpaid volunteers or trainees;
- Shareholders or persons with administrative, management, control, supervisory or representative functions;
- Former employees, former associates or persons who no longer hold one of the above positions;
- Natural persons in a probationary period, at the selection stage or whose legal relationship has not yet begun.

PROCEDURE FOR MAKING THE REPORT

The following internal reporting channels are envisaged:

- In paper form, by sending the report in a sealed envelope to the Internal Reporting Channel Manager, in accordance with the procedures set out in the attachment;
- By telephone, to the number 0123/346222 or 0121/396666 expressly asking for the Reporting Manager;
- Through a direct meeting with the Internal Reporting Channel Manager, by appointment.

The report must be detailed and based on precise factual elements of which the reporting party has become aware due to the functions performed.

Reports are received directly and exclusively by the Manager of the internal reporting channel, who will manage them in compliance with the provisions of Legislative Decree no. 24/2023.

The confidentiality of the reporting party and their protection from any possible retaliation are ensured.

The identity of the reporting party and any other information which could be used to deduce their identity, even indirectly, cannot be revealed without the reporting party's express consent.

The reporting party is issued with an acknowledgment of receipt of the report within seven days of the date of receipt.

Response to the report is provided within three months from the date of acknowledgment of receipt.

Any reports regarding the Manager of the internal reporting channel must be sent to the Deputy Chairman of the Board of Directors only.

Please note that, should the reporting party deem it essential for the successful outcome of the report, the report may be sent to the external channel at ANAC, following the procedure set out on the Authority's website: https://www.anticorruzione.it/ -/whistleblowing

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ATTACHMENT - Reporting of offences in paper form

If the reporting party decides to report the offence in paper form, they must comply with the following instructions which require two separate forms (forms A and B) to be filled out and sent in separate envelopes: one for the personal details of the reporting party and the other with the description of the report.

Form A should contain the reporting party's identifying details and a pseudonym of their choice, consisting of a code of 8 digits and letters.

This form, together with a photocopy of an identity document, must be placed in a closed envelope marked on the outside as "*Envelope A - Identity of the reporting party*".

If the reporting party wishes to remain anonymous, they do not have to fill out the aforementioned form or send it in a separate envelope. In this case, to protect the reporting party's identity, they use their pseudonym when filling out the second part of the form, which must also guarantee the collection of all the information needed to reconstruct the fact and ascertain the validity of the report, indicating the ways through which the offence became known, and an analysis of the facts constituting the unlawful conduct.

Form B should contain the information relating to the report.

This form must be placed in a closed envelope marked on the outside as "*Envelope B - Unlawful Conduct Report*".

The two envelopes must then be enclosed in a third envelope which must be sent sealed via the registered mail postal service with the following wording:

FOR THE ATTENTION OF the Internal Reporting Channel Manager

At Mustad spa, via Sant'Anna 59/21, 10070 BALANGERO (TO).

As an alternative to using the postal service, employees, trainees, shareholder representatives and persons with management, administrative, control, supervisory or representative functions can deliver the envelope containing the report directly to the Internal Reporting Channel Manager.

Reports received by post are delivered sealed and immediately to the Internal Channel Manager who will carry out the relevant activities in compliance with the regulations.