

## **Whistleblowing**

Kirchner Italia S.p.A., in compliance with the current regulatory framework, has established an internal system aimed at allowing so-called Whistleblowing Reports by internal/external parties in relation to acts or facts that may constitute a violation of national and/or European regulations applicable to the Company's activities. The system guarantees the confidentiality of the data and personal information of the reporter, the alleged perpetrator of the violation, and others involved, while ensuring the protection of the reporter from possible retaliatory and/or discriminatory conduct.

Reports must be made:

- in good faith
- including precise details of the temporal and spatial circumstances under which the reported event occurred
- by providing a clear description of the facts, including general information or other elements that enable the person involved in the report to be identified
- it is also useful to attach documents that may provide evidence of the facts being reported, as well as an indication of individuals who can help substantiate what was reported.

The Company makes it clear that reports based on mere suspicion or rumor or containing information that the reporter knows to be false are not worthy of protection.

Specifically, behaviors consisting of:

- 1) Administrative, accounting, civil or criminal offenses;
- 2) illegal conduct relevant under Legislative Decree 231/2001 or violations of the Modelli di Organizzazione, Gestione e Controllo della Società;
- 3) offenses within the scope of European Union or national acts with respect to public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transportation safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection; and network and information system security;
- 4) acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant secondary legislation of the European Union;
- 5) acts or omissions concerning the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including violations of the competition and state aid rules of the European Union, as well as violations concerning the internal market related to acts that violate the corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;
- 6) acts or conduct that frustrate the object or purpose of the provisions set forth in Union Acts in the areas indicated in (3), (4) and (5);
- 7) all communications concerning reasonable and legitimate suspicion or awareness of potential or actual violations of the regulations applicable to the Company or of facts and circumstances that may cause damage to it or to third parties.

## **Submit a report through internal channels**

It is possible to send a report to the Whistleblowing Manager, identified in the Organismo di Vigilanza, and more precisely in the person of Mr. Oscar Marenzi, or to the Residual Channel Referent, identified in the person of the Chairman of the Board of Statutory Auditors, Mr. Galeazzo Montella:

- written and/or oral by logging on to the Kirchner Italy website [www.kirchner.it](http://www.kirchner.it)  
Whistleblowing Section: <https://whistleblowersoftware.com/secure/9ad8f696-c1e9-4405-98c4-47a204d5a33d>
- by requesting an in-person meeting by logging on to the Kirchner Italy website [www.kirchner.it](http://www.kirchner.it)

Whistleblowing Section: <https://whistleblowersoftware.com/secure/9ad8f696-c1e9-4405-98c4-47a204d5a33d>

or by sending an email to:

- Whistleblowing Manager: [drmarenzi@studioongaro-bg.191.it](mailto:drmarenzi@studioongaro-bg.191.it);
- Residual channel contact person: [galeazzo.montella@avvocatimontella.it](mailto:galeazzo.montella@avvocatimontella.it)

For more information on the Portal and reporting channels, please see the related Whistleblowing Procedure.

## Response time

The Whistleblowing Officer will issue and send to the whistleblower:

- specific acknowledgement of receipt within 7 days with a concomitant summons if an in-person meeting has been requested;
- feedback on the whistleblowing process - within 3 months from the date of acknowledgement of receipt or, in the absence of such a notice, within 3 months from the expiration of the 7-day deadline from the submission of the report - regarding, for example, dismissal of the report, initiation of an internal investigation and, if applicable, its findings, steps taken to address the issue raised, referral to a competent authority for further investigation.

Also, when:

- there is no mandatory activation of the internal reporting channel within its work context, or this channel, even if mandatory, is not active or, even if activated, does not comply with the provisions of the law;
- the reporting person has already made an internal report under Article 4 of Legislative Decree No. 24/2023 and the report has not been followed up;
- the reporting person has reasonable grounds to believe that, if he or she made an internal report, the report would not be effectively followed up or that the report itself might result in the risk of retaliation;
- the reporting person has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest

the report can be sent to the National Anticorruption Authority (ANAC) according to the specific procedures published on the website.