Vimec S.r.l. Whistleblowing Guideline

The Board of Directors of Vimec Srl informs that Legislative Decree 24/2023 (the so-called "Whistleblowing Decree") entered into force on 30 March 2023, *"implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and laying down provisions on the protection of persons who report breaches of national law", which amended the previous legislation on the subject.*
"Whistleblowing", in particular, means the reporting of behaviours, acts or omissions, in violation of national regulatory provisions, including Legislative Decree 231/01, or of the European Union that harm the public interest or the integrity of a public administration or a private entity, carried out by a person who has become aware of it in the context of his or her public or private working context.
The Company has developed a "Whistleblowing Procedure" which is published on the website, to which reference is made, which regulates the operational indications regarding the object, contents, manager and methods of transmission of reports, as well as the forms of protection that are prepared by Vimec srl in accordance with the regulatory provisions on the subject.

The following are some aspects provided for by Legislative Decree 24/2023 and governed by the procedure:

WHAT CAN BE REPORTED:

1) administrative, accounting, civil or criminal offences;
2) relevant unlawful conduct pursuant to Legislative Decree 231/2001, or violations of the Code of Ethics.
3) offences falling within the scope of European Union or national acts relating to the following areas: public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data; security of networks and information systems;
4) acts or omissions that harm the financial interests of the European Union (referred to in Article 325 of the T.F.U.E);
5) acts or omissions concerning the internal market (referred to in Article 26, paragraph 2, T.F.U.E), including infringements in the field of competition and State aid and those in the field of corporate tax;
6) acts or conduct which, while not constituting an unlawful act, frustrate the object or purpose of the provisions referred to in the acts of the European Union in the areas referred to above

WHAT CANNOT BE REPORTED:

1) disputes, claims or requests related to a personal interest of the reporting person, which relate exclusively to their individual employment relationships, or inherent to their employment relationships with hierarchically superior figures;
2) breaches governed by EU or national acts or national acts that implement EU acts, which already provide for specific reporting procedures (e.g. market abuse, banking or financial intermediation violations);
3) breaches of national security, as well as of procurement relating to defence or national security aspects, unless such aspects fall within the relevant secondary legislation of the European Union.

WHO HANDLES REPORTS

The person responsible for receiving and examining reports (hereinafter also the "Report Manager") has been identified as two members within the Innovalift Group: the Director Andrea Veggian and the People And Culture Manager of Vimec, Debora Santin.

The Whistleblower guarantees the confidentiality of the identity of the whistleblower, the person involved, the persons named in the report as well as the content of the report and the related documentation.

REPORTING CHANNELS

As a matter of priority, whistleblowers are encouraged to use the internal channels adopted by Vimec Srl and, only under certain conditions explicitly set out below, can they make an external report or public disclosure

Internal channels

- Written reports: "WhistleB" online platform available at the address https://report.whistleb.com/it/message/innovaliftitaliancompany made available by the parent company Innovalift AB which allows the sending of anonymous reports.
- Oral reports: the telephone numbers of the Head of People And Culture Manager, Debora Santin, from whom to request a telephone appointment or a direct meeting: landline +39 0522 970754, mobile +39 349 2697688.

External channels

Reports relating to the other violations indicated by the Decree (violations of European Union law) may be submitted:

- to the ANAC whistleblowing platform (**external channel**) available on the Authority's website at https://whistleblowing.anticorruzione.it.
- through **public dissemination** (press, electronic media or means of dissemination capable of reaching a large number of people);
- **report** to the judicial or accounting authority.

Please note that whistleblowers can only use the **external channel** (ANAC) when:

- there is no mandatory activation of the internal reporting channel in the context of the work context, i.e. this, even if mandatory, is not active or, even if activated, does not comply with the requirements of the law;
- the reporting person has already made an internal report and the same has not been followed up;
- the reporting person has reasonable grounds to believe that, if he or she made an internal report, it would not be followed up effectively or that the same report could lead to a risk of retaliation. It should be noted that the reasons that legitimize the use of external reporting must be based on concrete circumstances to be attached to the report and on information that can actually be acquired;
- the reporting person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest (this refers, for example, to the case in which the violation clearly requires urgent intervention by a public authority to safeguard an interest that belongs to the community).

Whistleblowers can only make a direct **public disclosure** when:

- the reporting person has previously made an internal and external report or has made an external report directly and no feedback has been given within the established deadlines on the measures envisaged or adopted to follow up on the reports;
- the reporting person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest (e.g. emergency situation or risk of

irreversible damage, including to the physical safety of one or more persons, which requires that the violation be promptly revealed with wide resonance to prevent its negative effects);

- the reporting person has reasonable grounds to believe that the external report may involve the risk of retaliation or may not be effectively followed up due to the specific circumstances of the specific case, such as those in which evidence may be concealed or destroyed or in which there is a well-founded fear that the person who received the report may be colluding with the offender or involved in the violation itself. It should be noted that the reasons that legitimize the use of external reporting must be based on concrete circumstances to be attached to the report and on information that can actually be acquired.

PROTECTIONS AND PROTECTION MEASURES: protection of the confidentiality of reporting persons; protection from retaliation, limitation of liability, support measures.
No protection is guaranteed to the whistleblower in the event that he or she has contributed to the unlawful conduct or has made reports or complaints in bad faith (intentionally false or unfounded reports, with defamatory content or in any case concerning deliberately incorrect or misleading information, for the sole purpose of damaging the Company, the reported person or other parties affected by the report).