

Whistleblower Policy (English)

Information on the competent person: DANIA
TIRAVIA

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1. Purpose and Scope

This Whistleblower Policy (the "Policy") is adopted by **ADVANCED COMPOSITES SOLUTIONS SRL UNIPERSONALE** (the "Company"), in compliance with the European legislation on reporting violations and its national transposing acts ("Whistleblower Legislation"), which require the relevant bodies to provide clear and easy-to-access information on internal and external reporting procedures.

It is designed to facilitate and encourage the act of reporting violations or malpractices (illegal or improper conduct) of public relevance within the organisation.

We are committed to ensuring that all reports are managed with the utmost seriousness and that the individual ("whistleblower") making a report gets adequate protection.

The Company, through the **pertaining person in charge**, treats each report received fairly and with care, in a completely confidential way, thus guaranteeing an adequate level of protection and safety to the whistleblower.

The Whistleblower Legislation and this Policy apply to any member of the Company's staff, regardless of their legal or contractual status (e.g. employees, self-employed persons, shareholders, managers, executives and trainees), who came to know some information about violations in the work environment, even during the selection process, the trial period and after the employment relationship end.

The same protection measures provided for whistleblowers also protect, among others, facilitators, those who belong to the same work environment, are related to the whistleblower and might suffer retaliation, such as colleagues or family members of the whistleblower and entities owned by the whistleblower.

2. What can be reported

Do not hesitate to report any violations, unlawful practices, wrongful or improper conduct and any other conduct or events that you become aware of in your work environment, which may threaten or harm the public interest (“information on violations”).

The areas covered by the Whistleblower Legislation include, but are not limited to, violations of privacy and personal data protection, consumer protection, violations of company policies and procedures, financial malpractices, money laundering, harassment or discrimination, safety/security risks and environmental issues. However, it does not include reporting related to personal and individual interests or to violations already covered by other European or national acts.

The list is for information purposes only and, in case of doubt, please do not hesitate to contact the **competent person** at danial.tiravia@acs-carbon.com or to talk to a trusted person who can assist you in the reporting process and whose assistance will remain confidential (the “facilitator”).

3. How to report

Reports can be submitted through the internal or external channels described below.

In preparing and submitting a report, you may be assisted by a facilitator, who will benefit from the same protection measures as those granted to whistleblowers.

Internal reporting channels

Internal reporting channels are designed, established and managed in a secure manner, guarantee confidentiality about the identity of the whistleblower and any other person mentioned in the report and prevent access by unauthorised personnel.

You may submit a report in writing, orally or in person.

A report is generally considered admissible when the circumstances of the time and place in which the facts occurred, the identity of the person responsible for the violation and any other information useful for a proper assessment are clearly stated.

If your report does not fall within the objective or subjective scope of the Whistleblower Legislation or is inadmissible, you will be duly informed and, depending on the case, we will simply close the report or manage it according to the ordinary procedures for

reporting. In both cases, the protection measures recognised by the Whistleblower Legislation will not apply.

In writing

To send a report, fill in the Whistleblower Form available at

<https://www.acs-carbon.com/whistleblowing>

You may decide to proceed with:

- **"Confidential reporting"**: you will be asked to provide your name and the information needed to get in touch with you. Such information will remain confidential and only accessible to the **pertaining person in charge** of receiving and following up reports; or
- **"Anonymous reporting"**: you will not be asked for contact information and your identity will remain secret.

Orally

You can send a report by phone or via other voice messaging systems. Contact the competent person appointed by the Company using the contact information provided at the beginning of the Policy.

In person

You can request to submit a report in person by making an appointment with the competent person. Contact the competent person appointed by the Company using the contact information provided at the beginning of the Policy.

Please note that, depending on the circumstances, anonymity may not always be guaranteed in the case of oral or in-person reports. However, confidentiality will still be guaranteed.

External reporting channels

For report management, the competent person is required to ensure the protection measures set out in the Whistleblower Legislation, to treat each report received fairly and with care and to respect the obligation of confidentiality, ensuring an adequate level of protection and safety to the whistleblower.

However, if you have made a report without receiving any feedback or you believe that internal reporting may cause you unfair disadvantage or that your report may not be managed effectively, you can use the external reporting channels provided by the competent authorities.

You may also make use of external reporting channels if there is a situation involving conflict of interest that cannot be resolved internally. A conflict of interest arises, for instance, when the

competent person is the author or subject of a report (whistleblower/person concerned).

You should only proceed with external reporting if internal reporting is not a viable solution.

If circumstances require to do so, you can also send your report directly to institutions, bodies, offices or agencies of the European Union.

4. Protection measures

Protection measures are granted to any person whose report falls within the scope of the Whistleblower Legislation and who, at the time of the report, had reasonable grounds to believe that the information about the violations was true.

These measures include:

- **Prohibition of retaliation:** this includes any form of retaliation, including threats and attempts to retaliate. Examples of retaliation include suspension, dismissal or equivalent measures, demotion or non-promotion, change of duties, change of workplace, reduction of salary, change of working hours, discrimination, disadvantageous or unfair treatment and other negative professional consequences;
- **Obligation of confidentiality:** the identity of the whistleblower and of any other person mentioned in the report and in the relevant documentation, as well as any information from which the identity of the whistleblower or of third parties may be directly or indirectly inferred, shall be kept confidential;
- **Support measures and legal protection:** whistleblowers are provided with stringent legal protection, including, *inter alia*, access to comprehensive and independent information and advice, effective assistance by the competent authorities, legal assistance in cross-border criminal and civil proceedings, exclusion of liability for acquiring or accessing information reported or publicly disclosed, and reversal of the burden of proof.

Facilitators involved in the reporting process are granted the same protection measures as the whistleblower.

5. How reports are managed

Reports are received and managed by the competent person, always in strict compliance with the obligation of confidentiality. The competent person will perform his or her duties impartially and will keep all information you decide to disclose confidential.

Should your report be received by a person other than the competent person, it will be forwarded within seven (7) days to the competent person and you will be duly informed about this. It is important that each report is clearly identified as

whistleblower report, so as to avoid it being managed like an ordinary report, or use the appropriate forms/procedures to avoid confusion.

In the event of a conflict of interest as described above, you may make use of external reporting channels.

The competent person will assess whether the report is admissible and well-founded, whether further information needs to be obtained, and, if necessary, he/she will proceed with further investigations.

Your identity, that of any other person mentioned in the report and related documentation, as well as any information from which your identity or that of third parties can be directly or indirectly inferred, will be kept confidential.

However, in some cases the Company may be obliged to inform the persons concerned of the accusations made against them. The above constitutes a legal obligation in all cases where it can be objectively established that disclosing the information may not have any adverse effect on the investigations conducted within the Whistleblower Legislation.

In other cases, by virtue of specific technical or professional competences, we may need to involve additional internal or external parties, so as to better manage and follow up your report or carry out the necessary investigation or assessment activities. In such cases, your identity will be kept confidential and we will not share any information from which it can be inferred. The same applies to the identity of any other person involved or named in the report.

The Company undertakes to keep your identity, as well as any information from which it may be directly or indirectly inferred, confidential to the extent permitted by law.

6. Acknowledgement of receipt and feedback

Acknowledgement of receipt will be sent to you within 7 (seven) days of receipt of your report. Please note that, depending on the applicable legislation, you may receive such acknowledgement of receipt within 7 (seven) working days.

During your report management, if possible (for instance, this does not apply in the case of anonymous reports), the competent person will inform you about the progress and actions taken.

You will receive feedback on your report within no more than 3 (three) months.

7. Penalties

Submitting reports that are intentionally false, or the falsity of which is due to gross negligence on the part of the whistleblower, could result in penalties under the Whistleblower Legislation.

8. Policy Review

This Policy will be periodically checked and updated to ensure that it is always in line with legal requirements.

9. Data processing in connection with reports

More information on the data processing activities carried out in connection with the use of the Whistleblower Form can be found at <https://www.acs-carbon.com/whistleblowing>