

URSUS S.p.A.
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Cap. Soc. 1.032.000 Int. versato
Reg. Impr. di Vicenza
C.F. - P.I. - EORI IT 00163050248

COMPANY WITH
MANAGEMENT SYSTEM
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= IATF 16949 =

RE: POLICY ON ILLEGAL REPORTING CHANNELS PURSUANT TO LEGISLATIVE DECREE 24/2023 – WHISTLEBLOWING DISCIPLINE

This Policy is intended to inform all interested parties that, following the entry into force of Legislative Decree 24/2023, which has in fact transposed European Directive no. 2019/1937, on the reporting of illegal acts (Whistleblowing), URSUS S.p.A. has taken all necessary measures to comply with the aforementioned legislation.

In particular, the aforementioned Legislative Decree 24/2023 requires Companies to:

- Provide specific internal channels for reporting offences, capable of protecting the confidentiality of the Whistleblower, the person involved, any persons mentioned in the Report, as well as the content of the same and the relative annexes, entrusting their management to a person internal or external to the Company, specifically trained, autonomous and independent of the same. **In this regard, URSUS S.p.A. has chosen to entrust the aforementioned function to Matteo Pettenò.** For the regulation of the aforementioned channels, please refer to the specific procedure prepared;
- Inform all potentially-interested parties of the ways to report offences through the stated internal channels. In this regard, URSUS S.p.A. intends to publish the procedure on its website, in the company bulletin board and by means of an email communication sent to all recipients of the discipline;
- Inform all potentially-interested parties of the possibility of filling any reports directly to the National Anti-Corruption Authority (ANAC), indicating the relative conditions and methods to proceed in this regard. To this end, URSUS S.p.A. refers to the specific procedure in place.

Given the foregoing, the Company, in compliance with the aforementioned regulatory obligations, provides the following information.

1. What is WHISTLEBLOWING?

The term *Whistleblowing* refers to the practice of reporting illegal conduct occurring within the Company, detected by employees, contractors, suppliers, professionals and customers, during their work and/or professional activity, or in the course of legal and commercial relations with the same.

2. Who can file a Report?

All subjects who work in various capacities at the Company (whether in a top position or subject to other management) or those who collaborate or interact with the Company in any capacity (such as customers, suppliers, contractors, professionals, etc.), may report conduct, an act or an omission that they consider to be unlawful pursuant to and for the purposes of Legislative Decree 24/2023.

Specifically, they may report illegal behaviour, of which they have become aware, during their work, professional activities or in the course of legal relations with the Company:

- Subordinate workers of the Company (including subjects still on probation) or personnel employed in companies providing the same;
- Candidates for vacant job positions, where information on the violations they intend to report was acquired during the selection process or at other pre-contractual stages;
- Freelancers and contractors of the Company;
- Ex-employees or ex-contractors of the Company, where the information on the violations they intend to report has been acquired in accordance with the employment and/or contractual relationship;
- Volunteers and trainees, paid or unpaid, who work for the Company;
- Shareholders and persons with administrative, management, control, supervisory or representative functions, even where such functions are exercised on a de facto basis, at the Company.

3. What can be reported?

The Whistleblower may file a Report in respect of:

- a) Violations of national regulatory provisions (criminal, civil, administrative or accounting offences other than those identified as violations of EU law);
- b) Violations of provisions of the Authorities;
- c) Human rights violations;
- d) Conduct that causes damage or prejudice, even if only in terms of image, to the Company;
- e) Offences falling within the scope of the European Union or national acts indicated in the Annex of Legislative Decree 24/2023, or national acts that constitute implementation of the acts of the European Union indicated in the Annex to Directive (EU) 2019/1937, albeit not indicated in the annex to Legislative Decree 24/2023, in any case relating to the following sectors: public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; nuclear safety and security; food and feed safety and animal health and welfare; public health; consumer protection; privacy and data protection and the security of networks and information systems;
- f) Acts or omissions that affect the financial interests of the European Union;
- g) Acts or omissions concerning the internal market, including violations of EU competition and state aid rules, as well as violations of corporate tax rules;
- h) Acts or conduct which, although not expressly included in the previous points, may potentially undermine the object or purpose of the provisions of EU acts regulating the sectors indicated in points e, f, g of this list.

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In order to facilitate the identification of the facts that may be subject to reporting, the following is a non-exhaustive list of examples of relevant conduct/behaviour:

- Violation of Codes of Conduct;
- Accounting and administrative irregularities and in accounting and tax obligations or in the preparation of the Financial Statements;
- False declarations and false certifications;
- Violations of environmental, occupational safety and control regulations;
- Non-transparent hires;
- Conduct aimed at hindering the control activities of the Supervisory Authorities (such as failure to deliver documentation, presentation of false or misleading information);
- Promise or giving of money, goods or services or other benefits aimed at bribing suppliers, customers or public officials;
- Actions likely to generate damage to the image of the Company.

It is absolutely forbidden to file Reports that:

- **Involve violations, conduct or omissions, which the Whistleblower has no reason to believe are true;**
- **Prove to be pretentious, defamatory or slanderous;**
- **Are discriminatory in nature, as they refer to sexual, religious, political or racial or ethnic origin of the reported subject;**
- **Are aimed solely at damaging the reported subject;**
- **In the latest analyses, they concretise forms of abuse and/or instrumentalisation of the institute of Whistleblowing.**

The person who makes prohibited Reports and in particular Reports that are false, defamatory or slanderous, with the sole purpose of damaging the reported party, is aware that the protection measures of Legislative Decree 24/2023 and cannot be applied to them whilst a disciplinary sanction may be imposed on them where their criminal liability for the crimes of defamation or slander is ascertained or their civil liability under the same.

4. How to Submit a Report

Individuals who intend to report an unlawful event attributable to the hypotheses listed above have the below reporting channels available.

4.1. Internal reporting channels

The Company, pursuant to and for the purposes of article 4 of Legislative Decree 24/2023, has implemented specific internal reporting channels, which guarantee the confidentiality of the Whistleblower, of the person involved, of the subjects possibly mentioned in the Report, as well as of the content of the same and of the relative annexes, as specified in the “Whistleblowing Management Procedure”, available through the Company and on the Company's website, in the dedicated section.

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Specifically, for the purposes of this paragraph, the Whistleblower may file a report through the following channels:

- a) **Priority channel** – The sending of the Report by registered mail with return receipt to the attention of the Manager of the reporting channels, identified as Matteo Pettenò, who may receive the Report by receiving the communication at the address: c/o Ursus S.p.A. at Via Manzoni 8, Rosà (VI). In this case, the Whistleblower will take care to insert the Report in two closed envelopes – the first with their identification data together with a photocopy of their identification document and the second with the content subject to the Report, in order to separate their identification data from the actual Report. Both must then be placed in a third sealed envelope bearing the words “**Reserved for the Reporting Channels Manager**”, in the person of Matteo Pettenò;
- b) **Alternative channel** – The use of the dedicated telephone line at **+39 338 2954784**, by interacting directly with the Manager or by leaving a message. The Whistleblower may also request a specific direct meeting with the Manager to make their Report in person. During the conversation or messaging, the Whistleblower is free to reveal or not reveal their identity.

In any case, it is necessary that the Whistleblower indicate in the subject of the communication as “NAME OF THE COMPANY WHERE THE ACT WOULD HAVE TAKEN PLACE” in order to facilitate the relative investigation activities.

In addition, in the Report, no matter the method chosen for its execution, the Reporter must describe in detail the fact that they intends to report, with clear indication of:

- i. Name and surname, title and function/role of the responsible party (the Reported Party);
- ii. Circumstances of the time and place of the occurrence, together with any other element that is considered relevant for the purposes of the Report;
- iii. Any persons present at the place of the violation, who may potentially be able to testify regarding the incident;
- iv. Any attached documentation, which may confirm the validity of the reported fact;
- v. Any private interests linked to the Report;
- vi. Any other information that may facilitate the gathering of evidence on what has been reported.

To facilitate reporting, you can use the “Whistleblowing Reporting Form”, available in Company bulletin boards and on the Company's website, in the dedicated section.

The Reporting Party has the right to supply their name and surname in the communication, as well as useful elements to identify their role within the Company, or the relationships they have with the Company, unless they wish to make an Anonymous Report.

In the latter case, the Whistleblower is aware that Reports made anonymously can only be taken into account if adequately substantiated and made with plenty of details.

It should be noted that in the event that the Report concerns circumstances attributable to the Manager, the latter must be considered incompatible with the management of the Report and must promptly transmit what has been received to their substitute, who is identified in the person of Francesca Bizzotto. In this case, all obligations and reservations set out in the procedure adopted by the Company will apply to Francesca Bizzotto, none excluded.

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4.2. External reporting channel

The Company informs that it is also possible to report any offences through the use of the reporting channels made available by the National Anti-Corruption Authority and available on the institutional website <https://www.anticorruzione.it/-/whistleblowing>. The operating instructions to be followed to make the Report are published on the website of the aforementioned Authority, which is expressly referred to.

In any event, it should be noted that the Reporting Party can file an

External Report only if, at the time of submission, one of the following conditions is met:

- a) Within the specific work context, the mandatory activation of the internal reporting channel is not foreseen or this, even if mandatory, is not active or, even if activated, does not comply with the provisions of the legislation (Article 4 of Legislative Decree 24/2023);
- b) The Whistleblower has already submitted an Internal Report that has not been followed up;
- c) The Reporting Party has reasonable grounds to believe that if they made an internal Report, it would not be effectively followed up or that could result in the risk of retaliation;
- d) The Whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious threat to the public interest.

As part of its function, the National Anti-Corruption Authority will carry out appropriate investigations to verify the existence of the legal conditions for submitting a Report.

Rosà, 17/12/2023