

PURPOSE OF THE PROCEDURE AND REGULATORY BACKGROUND

In order to promote a corporate culture characterized by correct behavior and a good corporate system governance, MG3 Fastener Solutions Spa, (hereinafter also the "Company" or "MG3"), pursuant to Article 179 of the R.I., has adopted a policy governing the reporting of unlawful conduct or actions or omissions occurring in the performance of work activities that cause or are likely to cause damage or harm to the Company and/or its employees and that are 1) illegal, improper, or unethical; 2) put in place in violation of laws and/or regulations; and 3) put in place in violation of the Company's internal regulations.

The Company has identified the Human Resources Manager Company's (hereinafter Receiving Person), the person entitled to receive Reports, as the person in charge of the internal reporting system.

The Company has deemed it appropriate and compliant, consistent with the regulatory provisions - in light of the principle of proportionality - and with its organizational and operational model, to assign to the Receiving Party, in addition to the task of ensuring the proper functioning of the reporting procedures, also the activities of receiving, as well as those of reviewing and evaluating the reports. The procedure implements the provisions of Legislative Decree March 10, 2023, no. 24 (the "**Whistleblowing Decree**") of *"implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national regulatory provisions,"* which regulates the protection of persons who report breaches of national or European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity, of which they have become aware in a public or private employment context.

RECIPIENTS

Addressees of the procedure are:

- top management and members of corporate bodies
- MG3 employees
- partners, associates, suppliers, consultants, collaborators and, more generally, anyone who is in relationship of interest with MG3

SCOPE OF APPLICATION

Violations that can be reported under the Whistleblowing Decree must relate to conduct, acts or omissions that harm the public interest or the integrity of the public administration or the Company, of which the Whistleblower has become aware in the work context and that consist of actions or omissions:

1. criminally relevant;
2. put in place in violation of codes of conduct or other sanctionable corporate provisions or regulations;
3. likely to cause pecuniary or reputational harm to the Company and/or its employees and/or others who perform their activities at the Company.

Personal grievances or requests for action regarding relationships with colleagues and superiors are not permitted. In fact, cases in which the whistleblower has a personal interest and the report has exclusive relevance to his or her employment relationship are excluded from the application of this regulation

CONTENT OF REPORTS

The whistleblower (hereinafter referred to as the Whistleblower) is required to provide all useful elements to enable the Party Receiving to carry out the due and appropriate verifications to confirm the validity of the facts being reported. To this end, the report should preferably contain the following elements:

- a) generalities of the reporting person with an indication of the position or function held within company;
- b) The clear and complete description of the facts being reported;
- c) if known, the circumstances of time and place under which they were committed;
- d) if known, generalities or other items (such as job title and the department in which it performs the activity)
that allow for the wouldidentification of the person who brought about the reported ;act
- e) An indication of any other individuals who may report on the facts being reported;
- f) The indication of any documents that can confirm the substantiation of these facts;
- (g) any other information that may useful feedback about the existence of the reported .facts
- h) indication of the manner (email, other) by which he/she wishes to receive feedback communications from the Receiving Party regarding the Report.

Anonymous reporting is subject to evaluation in terms of admissibility and substantiation.

MG3, without prejudice to the registration of any form of report, considers anonymous reports when they are adequately substantiated and made with a wealth of details and in any case such as to bring to light facts and situations relating them
specific contexts (e.g., mention of mention particular names or qualifications, of specific ,
officesproceedings or events, etc.).

MODE AND RECIPIENT OF THE REPORT

The report can be addressed to the Receiving Party in the following ways:

a) written form: by postal by registered letter to the Company's registered office, placing the report service in two sealed envelopes, including, in the first, the identification data of the Reporting Party, together with an identity ; document in the second, the subject of the report by filling out the appropriate form "REPF0146 Report of wrongdoing form"; both envelopes envelope must then be placed in a third bearing, on the outside, the words "Confidential/Personnel to Human Resources Manager."

b) oral form: orally, by means of a statement made to the Receiving Party and recorded by the latter on a device suitable for storage and listening, or by means of a verbatim transcript. In the case of a transcript, the Reporting Person may verify, correct or confirm the contents of the transcript by his or her own signature

If the report concerns the Receiving Party or in all cases in which the Reporting Party deems it appropriate, the Reporting Party may send the report directly to the A.N.A.C. or to other competent , Authorities as provided by law. Operational instructions for registering with the dedicated system as well as the terms and technical rules for transmitting the report to A.N.A.C. can be found : www.anticorruzione.it.

REPORTING MANAGEMENT

1. Preliminary verification of the Report

Upon receipt of the report, the Receiving Party:

- a. shall issue to the Reporting Person an acknowledgement of receipt of the Report, within seven days from the date of receipt, unless explicitly requested otherwise by the Reporting Person. All communications will be made exclusively and personally by the Receiving Person to the Reporting Person in the manner indicated by the Reporting Person in the Report. If the manner of reporting is not indicated, the Receiving Person, where possible, will proceed to the delivery of the notice to the Reporting Person's own hands or to the Reporting Person's residence by postal service in sealed envelope marked ;"confidential/personal" on outside the
- b. carries out a preliminary analysis of its contents, if deemed appropriate by the same with the support of specialized external consultants, in order to assess its relevance in relation to the scope of application of the Whistleblowing Decree and, in general, the Procedure;
- c. files the Report if it considers that the Report is inadmissible due to the provisions of the Whistleblowing Decree and this procedure, such as:
 - manifest groundlessness due to the absence of factual elements attributable to the typified violations;
 - ascertained generic content of the report of wrongdoing such that the facts cannot be understood, or report of wrongdoing accompanied by documentation inappropriate or irrelevant such that the very content of the Report cannot be understood;
 - Production of only documentation in the absence of reporting misconduct.

In such a case, the receiving party in accordance with the provisions of the Whistleblowing Decree shall take care to communicate and justify in writing to the whistleblower the reasons for the filing;

- d. where the Report is not filed takes over the management of the Report.

2. Management of Reporting

In handling the Report, the receiving party performs the following activities:

- a. Maintains interlocations with the Reporting Officer and-if necessary-requests additions from the Reporting Officer;
- b. Provides diligent follow-up to Reports received;
- c. provides acknowledgement of the Report within three months from the date of the notice of receipt of the Report or, in the absence of such notice, within three months from the expiration of the seven-day period from the submission of the Report.

The Receiving Party may request the support of internal functions or specialized external consultants, subject to the confidentiality requirements of the Whistleblowing Decree and this Procedure.

The Receiving Party also has the right to request clarifications and/or additions from the Involved Person during the course of handling the Report, in order to ensure the benefit of the doubt or otherwise allow for cross-examination.

It is also without prejudice to the reporting party's ability to provide additional information in the event that the fact that is the subject of Reporting is continued, interrupted or even aggravated.

Reports (and related documentation) shall be retained for as long as necessary for their processing and, in any case, no longer than five years from the date of the communication of the final outcome of the Report handling process.

3. Closing the Report

The evidence gathered during internal investigations is analyzed to understand the context of the Report, to determine whether a Violation relevant under this Procedure and/or the Whistleblowing Decree has actually occurred, as well as to identify disciplinary measures, appropriate measures to remedy the situation that has arisen and/or to prevent such a situation from recurring in the future.

In addition, where it has been determined that a Violation has been committed, the Receiving Party may:

1. Promote the establishment of sanction proceedings against the Involved Person, in compliance with the regulations, collective bargaining that may be applicable;
2. Notify the appropriate judicial authority;
3. agree with the corporate bodies affected by particular Reports - concerning issues related to complaints *under* Article 2408 of the Civil Code (complaints from shareholders) - on possible steps to be taken before the closure of the Report itself;
4. agree together with the business function affected by the Violation, on any *action* plan necessary for the removal of the control weaknesses detected, also ensuring the monitoring of its implementation.

PROTECTIVE MEASURES

1. Protective measures to protect the reporter

Reports must be made in good faith, without prejudice to the criminal liability of the Whistleblower if a Report integrates the crime of slander or defamation or other criminal offenses, and without prejudice to the cases of non-punishability under the Whistleblowing Decree.

Any forms of abuse of this procedure, such as reports that are manifestly opportunistic and/or made for the sole purpose of harming the whistleblower or , and any other hypothesis of improper use or intentional instrumentalization of the institution that subject of is this procedure, are also a source of liability in disciplinary and other competent fora

The Whistleblowing Decree provides the following protective measures against the Whistleblower and Related Persons:

- Prohibition of retaliation on account of a Report;
- support measures, which consist of information, assistance, advice free of charge from third-sector entities indicated in a list available on the ANAC website regarding reporting methods and regulatory provisions in favor of the Reporting Person and the Involved Person;
- Protection from retaliation, which includes:
 - o The possibility of notifying ANAC of retaliation you believe you have suffered as a result of a Report;
 - o limitations on liability in the case of disclosure (or dissemination) of violations covered by an obligation of secrecy or relating to the protection of copyright or the protection of personal data or information about violations that offend the reputation of the person involved or reported, if at the time of the disclosure (or dissemination) there were reasonable grounds to believe that it was necessary to disclose the violation.

2. Conditions for the application of protective measures

The protective measures listed above apply to the Reporting Officer and Connected Persons provided that:

- a. at the time of the Report, the author of the Report had reasonable grounds to believe that the information about the reported or reported Violations was true and fell within the scope of the Whistleblowing Decree;
- b. the Report was made in accordance with the provisions of the Whistleblowing Decree.

The protective measures also apply in the case of Anonymous Reporting, if the Whistleblower was subsequently identified and retaliated against.

Specifically, retaliation refers to the cases provided for in Article 17 of the Whistleblowing Decree, including the following cases, which are listed below by way of example only:

- a. dismissal, suspension or equivalent measures;
- b. The non-renewal or early termination of a fixed-term employment contract;
- c. Change of duties, discrimination or otherwise unfavorable treatment;
- d. Early termination or cancellation of the contract for the provision of goods or services.

OBLIGATIONS CONFIDENTIALITY REGARDING THE IDENTITY OF THE REPORTER

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In any case, the confidentiality of the Whistleblower is guaranteed, whose identity will not be revealed to persons other than those competent to receive or follow up the reports. Covered by confidentiality are not only the name, but all elements from which the identification of the reporter can be derived, even indirectly. This confidentiality extends to any persons reported.

Pursuant to Article 4-undecies, paragraph 2 (a) of the TUF, the identity of the reporter (*whistleblower*) may not be disclosed without his or her express consent, also in order to prevent that the fear of suffering detrimental consequences may induce not to report violations, and all those who receive or are involved in the management of reports, are required to protect the confidentiality of this information.

The anonymity of the *whistleblower* is also guaranteed in disciplinary proceedings when the charge against the whistleblower is based on separate and additional findings to the report (a hypothesis that may occur in cases where the report is only one of the elements that brought out the wrongdoing, while the disciplinary charge is made on the basis of other facts alone sufficient to justify the opening of disciplinary proceedings).

On the other hand, the identity of the Whistleblower may be disclosed to the Whistleblower in the following cases: (i) when there is the Whistleblower's consent, or (ii) when the dispute is based, in whole or in part, on the Whistleblower's report and knowledge of the identity is absolutely essential for the Whistleblower's defense.

Violation of the duty of confidentiality, including the disclosure of information on the basis of which the identity of the reporter or the reported person can be inferred, is considered a violation of the procedure adopted by the Company and is a source of disciplinary liability.

DATA PROTECTION AND DOCUMENT ARCHIVING

In order to ensure the reconstruction of the different stages of the reporting process, it is the responsibility of the Receiving Party to ensure:

- The traceability of reports and related investigative activities;
- The storage of documentation pertaining to reports and related verification activities, in appropriate files (paper/informatics), with appropriate levels of security and confidentiality;
- The retention of documentation and reports for a period of time not exceeding that necessary for the purposes for which the data were collected or subsequently processed and in any case in accordance with the Company's current privacy procedures.

The processing of personal data of persons involved and/or mentioned in the reports is protected in accordance with current regulations and the company's privacy procedures.

PRIVACY POLICY IN ACCORDANCE WITH ARTICLES. 13 AND 14 OF REGULATION (EU) 679/2016 ON THE PROCESSING OF PERSONAL DATA IN THE CONTEXT OF THE REPORTING OF VIOLATIONS UNDER LEGISLATIVE DECREE

Pursuant to Articles 13 and 14 of Regulation (EU) 2016/679 (*General Data Protection Regulation*, hereinafter "GDPR") and the applicable legislation on personal data protection, personal data processed by MG3, as part of the management of reports of violations of national or European Union regulatory provisions that harm the public interest or the integrity of the private entity, received through the appropriate internal reporting channels made available by the Company pursuant to D.Lgs. 24/2023, will be processed, in compliance with the aforementioned regulations and in accordance with the principles of fairness, lawfulness and transparency by personnel authorized by the Company pursuant to Article 29 of the GDPR and Article 2-*quaterdecies* of the Personal Data Protection Code (Legislative Decree 196/2003).

1. Data controller

The data controller of the personal data is the Receiving Party (i.e. the Human Resources Manager of MG3 Fastener Solutions Spa, with registered office at Via Ugo Vaglia 11-13, 25085 Gavardo (BS)

e-mail : info@mg3fastenersolutions.com

2. Purpose of processing and legal basis

Personal data are processed for the management of internal reports of alleged violations, i.e. behaviors, acts or omissions that harm the public interest or the integrity of the private entity, defined by art. 2 co. 1 lett. a) of Legislative Decree 24/23, of which the Reporting Person has become aware by reason of his or her relationship with the Holder.

The personal data processed are those contained in the internal report, and/or in acts and documents attached to it, and may refer both to the Reporting Person and to the Persons involved, indicated as possible perpetrators of the illegal conduct, as well as to those who are variously involved in the reports.

Personal data may also be processed in order to carry out the necessary investigative activities aimed at verifying the merits of what has been reported, as well as, if necessary, for the adoption of appropriate corrective measures and the introduction of appropriate disciplinary and/or judicial actions against those responsible for violations. The legal basis that legitimizes the processing of personal data is represented by the fulfillment of a legal obligation to which the Data Controller is subject (Art. 6 paragraph 1, lett. c) of the GDPR), specifically provided for by Legislative Decree 165/2001, Legislative Decree 231/2001, L. 179/2017 and Legislative Decree 24/2023; the processing may possibly also concern special data and data relating to criminal convictions and offenses included in the reports in accordance with the provisions of Articles 9 and 10 of the GDPR.

3. Categories of data recipients

Personal data provided will be processed:

- By the Receiving Party, as the party authorized to process by the Owner, to follow up and respond to the reports received, in compliance with the provisions of Legislative Decree

24/2023 and the Organization, Management and Control Model pursuant to Article 6 of Legislative Decree 231/01.

Personal data will not be subject to dissemination but may, if appropriate, be transmitted to the Judicial Authority. None of the data collected will be transferred to Third Countries, understood as countries not belonging to the European Economic Area (EEA). If the report is external and is submitted, as provided for in Articles 6 and 7 of Legislative Decree 24/2023, to the National Anticorruption Authority (ANAC), information regarding the processing of personal data will be provided by the Authority itself through the appropriate channels.

4. Conservation time criteria

Internal reports and related documentation will be retained for as long as necessary for the processing of the report and, in any case, no longer than five years from the date of the communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations set forth in Article 12 of this Legislative Decree 24/2023 and the principle set forth in Articles 5(1)(e) of the GDPR and 3(1)(e) of Legislative Decree No. 51 of 2018. After the maximum period of five years has elapsed, the information referring to the report may be retained by the Company in order to guarantee and preserve its right of defense and provide proof, when requested, of the proper handling of the reports received. In this case, personal data referring both to the Reporting Person and to the Persons involved, indicated as possible perpetrators of the unlawful conduct, as well as to those who are for various reasons involved in the reports will be anonymized.

5. Methods of data processing

The processing of personal data will be carried out exclusively by expressly authorized personnel, in such a manner as to ensure the confidentiality of the identity of the Reporting Person and the content of internal reports and related documentation, adopting appropriate technical and organizational measures to protect them from unauthorized or unlawful access, destruction, loss of integrity and confidentiality, including accidental. In order to ensure the confidentiality of the Reporting Person for the entire duration of the management of the internal report, the identity of the Reporting Person will be known by the persons expressly authorized to the management of the reports. With the exception of cases in which liability for libel and slander can be established pursuant to the provisions of the Criminal Code or Article 2043 of the Civil Code or, where applicable, in the context of criminal proceedings and in the manner and within the limits of the provisions of Article 329 of the Code of Criminal Procedure, the identity of the Reporting Person shall be protected in any context subsequent to the reporting. Therefore, subject to the aforementioned exceptions, the identity of the Reporting Person may not be disclosed without his or her express consent, and all those who receive or are involved in the handling of the report are required to protect the confidentiality of such information.

6. Provision of data

The provision of the Reporting Person's personal data is optional. Failure to provide it, however, could jeopardize the investigation of the report: anonymous reports, in fact, will be taken into consideration only if they are adequately substantiated and made in great detail, so as to bring out facts and situations related to specific contexts.

7. Rights of data subjects

The rights referred to in Articles 15-22 of the GDPR may be exercised, within the limits of the provisions of Article 2-undecies, para. 3, of Legislative Decree No. 196/2003, by addressing the Data Controller. In particular, the rights identified above may not be exercised with a request to the Data Controller, or with a complaint pursuant to Article 77 of the GDPR to the Guarantor Authority, if the exercise of such rights may result in actual and concrete prejudice to the confidentiality of the

identity of the person reporting violations of which he/she has become aware by reason of his/her employment relationship or duties performed. The exercise of the aforementioned rights may, in any case, be delayed, limited or excluded by reasoned communication made without delay by the Holder, unless the communication may compromise the purpose of the limitation, for the time and within the limits in which this constitutes a necessary and proportionate measure, taking into account the fundamental rights and legitimate interests of the Reporting Person, the Person involved or the persons in various capacities involved in the reports. In such cases, pursuant to art. 2-undecies, co. 3, of Legislative Decree No. 196/2003, the Interested Party has the right to exercise the aforementioned rights through the Guarantor Authority in the manner set forth in art. 160 of the aforementioned Legislative Decree. In cases where it is believed that the processing of personal data is in violation of the provisions of the GDPR, it is possible to lodge a complaint with the Guarantor Authority, as provided for in Article 77 of the GDPR itself (with the exclusion of the limitations to the exercise of rights reported above and provided for in Article 2-undecies, co. 3, of Legislative Decree No. 196/2003), or to take appropriate legal action (Article 79 of the GDPR).

Confidentiality and privacy protection is also ensured for the benefit of those involved and/or reported

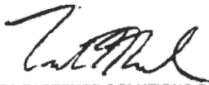
INFORMATION AND TRAINING

Information on this Procedure is made accessible and available to workers on the app they use as well as made easily visible and accessible to everyone in the workplace (bulletin board) and also published in a dedicated section of the company website.

ATTACHMENTS: REPF160 Report of misconduct form.

Approved on 03/02/2025.

Chief Executive Officer



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