

Enrico Giotti S.p.A. – Whistleblowing Policy



Enrico Giotti S.p.A.

WHISTLEBLOWING POLICY

Rev	Description	Date
01	First issue	05/03/2025
02		
03		

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Premise

Enrico Giotti S.p.A. (hereinafter also referred to as "**the Company**" or "**Giotti**") is committed to ensuring that all off its operations are conducted ethically and with the utmost integrity and considers whistleblowing to be a fundamental component of ensuring the effectiveness of its *compliance programmes*.

The Company recognizes that individuals within the organization play a key role in reporting and preventing violations of applicable laws, internal guidelines, procedures, and policies. Their contributions help safeguard the integrity of Giotti and the McCormick Group.

The Group strives to improve the existing **culture of transparency** by creating an open and constructive environment for staff and all other stakeholders to express their concerns about serious malpractice.

This Whistleblowing Policy, which is an Annex of the McCormick's Business Ethics Policy and is inspired by the principles outlined in the Code of Ethics, sets out general and fundamental principles to promote responsible and safe reporting practices.

The aim is to create a **strong corporate culture based on transparency and trust**, to **remove factors that may hinder or discourage reporting**, to **prohibit any retaliation** and to **provide clear information** on communication channels and on the subject and manner of reporting, so as to minimise the risks of abuse.

In addition, the Company's update of Model 231 aimed at preventing administrative liability arising from Legislative Decree no. 231 of 8 June 2001 entails the need for the Company to adopt a Reporting System with specific characteristics, in accordance with the national legislation provided for by Legislative Decree no. 24/2023.

1. Definitions

- **ANAC** stands for the National Anti-Corruption Authority.
- **Business Ethics Policy** indicates the policy adopted by Mc Cormick which has established the Group's Reporting System, also for the benefit of subsidiaries including Giotti.
- **Privacy Code** means Legislative Decree no. 196 of 30 June 2003 and subsequent additions or amendments, Code regarding the protection of personal data, containing provisions for the adaptation of national law to the GDPR relating to the protection of natural persons with regard to the processing of personal data, as well as to the free movement of such data and repealing Directive no. 95/46/EC.
- **Work Context** means current or past employment activities with the Company through which, regardless of the nature of such activities, individuals acquire information about violations and in the context of which such individuals could suffer retaliation if they reported such information.

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- **Whistleblowing Decree:** means Legislative Decree no. 24 of 10 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 concerning the protection of persons who report breaches of national regulatory provisions;
- **Decree 231:** Legislative Decree no. 231 of 8 June 2001 "Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law no. 300 of 29 September 2000." and subsequent amendments or additions.
- **Public disclosure** means making information about violations publicly available through the press or electronic means or otherwise through means of dissemination capable of reaching a large number of people.
- **Enrico Giotti S.p.A.** indicated the Company to which the Report is to be understood as referring.
- **Facilitator:** a natural person who assists a whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential;
- **Form of Retaliation:** any form of retaliation against the Whistleblower, including but not limited to: dismissal, suspension or equivalent measures; demotion of rank or failure to promote; change of function, change of workplace, reduction of salary, change of working hours; suspension of training or any restriction of access to it; negative merit notes or negative references; the adoption of disciplinary measures or other sanctions, including pecuniary measures; coercion, intimidation, harassment or ostracism; discrimination or otherwise unfavourable treatment; failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion; non-renewal or early termination of a fixed-term employment contract; damage, including to the person's reputation, in particular on social media, or economic or financial harm, including loss of economic opportunity and loss of income; improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person not being able to find employment in the sector or industry in the future; early conclusion or cancellation of the contract for the supply of goods or services; cancellation of a license or permit; request for psychiatric or medical examinations;
- **Designated Function** means the General Counsel of the McCormick Group, who is responsible for receiving and following up on the Report, and for maintaining communication with the Whistleblower.
- **Model 231** means the Organization, Management and Control Model adopted by the Company pursuant to Decree 231.

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- **Supervisory Board** means the body, with autonomous powers of initiative and control, responsible for supervising the operation and compliance with Model 231 (Article 6, Legislative Decree no. 231 of 8 June 2001).
- **Administrative Body** means the Board of Directors of Enrico Giotti S.p.A.
- **Reported** means the person or entity named in the Report as a person to whom the violation is attributed or with whom such person is associated.
- **Reporting** means the communication, whether written or oral, made in good faith through the dedicated channels described below, of any information, including reasonable suspicions, about serious negligence relating to ethical, legal and internal policy violations in any of the matters specified in **Schedule 1**, which have occurred or are very likely to occur in the organization.
- **External Reporting** means the Report addressed to the National Anti-Corruption Authority (ANAC) under the conditions set out in the Whistleblowing Decree;
- **Internal Reporting** means the Report addressed to the Designated Function in accordance with the procedures set out in this Policy;
- **Ordinary Reporting** means a Report that falls outside the objective scope of the Whistleblowing Decree, as better detailed in paragraph 5 of this Policy;
- **Reporting System** means the set of tools and methods established by the McCormick Group for the execution of Reports and governed by this Policy.
- **Whistleblowing Report** means a Report that falls within the objective scope of the Whistleblowing Decree, as better detailed in paragraph 5 of this Policy;
- **Whistleblower** means the natural person making the Report.

2. Purpose, scope and purpose of the Policy

This Whistleblowing Policy, which is an Annex to the Business Ethics Policy adopted by the McCormick Group, governs the process of communication, receipt, analysis and verification of Reports of conduct carried out in violation of Decree 231, the European legislation indicated in Annex 1 to the Policy, the Code of Ethics and Model 231, as well as any other conduct that does not comply with the laws and the Company's system of procedures and documents.

In this perspective, the objective pursued by this Policy is to provide the persons entitled to make Reports with clear operational indications regarding the subject, contents, recipients and methods of transmission of Reports, as well as the forms of protection that are offered to them.

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The Policy regulates the Reporting System through which anyone can make voluntary and discretionary Reports, guaranteeing the confidentiality of the identity of the Whistleblower and thus preserving him from any retaliation.

In general, the **purposes of this Policy** can be summarized in the following points:

- provide information on who can make the Reports (par. 4);
- indicate what can be the subject of a Report (par. 5 and par. 7) and the elements of the Report (par. 6);
- identify the channels for transmitting the Reports (par. 8) and the persons responsible for managing them;
- establish the methods for managing and verifying the Reports (par. 9);
- define what measures are in place to protect the Whistleblower, in compliance with the regulations in force (par. 10).

3. Scope

The subjects who can make the Reports are:

- employees, self-employed workers, collaborators, volunteers and trainees (paid and unpaid) and all those who act in the name and on behalf of the Company or the Group;
- the self-employed professionals and consultants of the Company or the Group;
- workers or collaborators who carry out their work for private entities that provide goods or services to the Company or the Group;
- shareholders, members of the administrative, management, control, supervisory or representative bodies of the Company or the Group, including non-executive members.
- as well as any other person who relates to the Group in order to make the Report.

(collectively, "**Whistleblowers**").

4. What to report

The subjects identified in paragraph 4 above may report:

- (i) violations, overt or suspected, of the provisions contained in Model 231;
- (ii) conduct and facts not in line with the principles of the Code of Ethics;
- (iii) conduct and/or conduct, overt or suspected, that may constitute one of the offences referred to in Decree 231 (where the relevant company has adopted a Model 231);

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- (iv) other possible actions or omissions, overt or suspicious, carried out in violation of the company procedures/policies in force which are an integral part of the Model 231 (where adopted);
- (v) violations of European Union law referred to in Annex 1 of the Policy;
- (vi) acts or conduct that frustrate the object or purpose of the provisions of European Union law referred to in Annex 1 of the Policy.

The Reports concerning the violations indicated in **points (i) to (vi)** above constitute the so-called "Reports of the Violations". **"Whistleblowing Reports"** and fall within the scope of the Whistleblowing Decree.

In addition, in line with the provisions of the Business Ethics Policy adopted by the McCormick Group, and since the Company believes that the reporting channel is a useful tool to strengthen its internal control system and to pursue an increasingly high model of integrity, the Company has established that the channel set up by McCormick can also be used to report violations other than those that fall within the scope of application of the Whistleblowing Decree.

Therefore, the Reporting System may also be used to report:

- (vii) any active or omissive conduct, overt or suspected, likely to represent a violation of the obligations deriving from the employment contract concluded between the Company and its employees and/or similar personnel or its collaborators.

The Reports of violations referred to in **point (vii)** above will be referred to as **"Ordinary Reports"**.

If the Report constitutes a Whistleblowing Report, the special protection regime described in the Whistleblowing Decree will apply to it and therefore the Whistleblower will benefit from all the protections provided for by the aforementioned Whistleblowing Decree, referred to in the Policy.

It should also be noted that if the Report constitutes an Ordinary Report, the Whistleblower, outside the Company's corporate structure, may not benefit from the protections provided by the Whistleblowing Decree, specifically dedicated to those who make Reports relevant to the aforementioned Whistleblowing Decree and referred to in this document.

Do not use this Policy:

- with a purely discriminatory intent, for reasons relating to sexual, religious and political orientation or racial or ethnic origin of the Reported;

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- to report behavior, acts or omissions that are manifestly unfounded or knowingly false;
- to report events that pose an immediate threat to life or public safety; In emergency situations, it is advisable to contact the local authorities.

Furthermore, the Reports must not have purely defamatory and slanderous purposes as well as take on abusive tones or contain personal offenses or judgments aimed at offending or damaging the honor and/or personal and/or professional decorum of the Reported.

Disciplinary sanctions will be imposed on anyone who submits Reports of this type.

In addition, the Whistleblower who has made the Report with intent or gross negligence may be sanctioned, if the Report is found to be unfounded.

5. Elements of the Report

The Whistleblower must **provide all the elements useful** for the reconstruction of the fact and to ascertain the validity of what has been reported.

The content of the reported fact, for example, must present elements from which it is clear that there has been an injury, prejudice, obstacle, alteration of the correct and impartial performance of an activity or service, also in terms of the credibility and image of the Company or the Group.

The Report **must be detailed** and, therefore, based on **precise and concordant elements**.

Specifically, it should contain at least the following elements:

- a) accurately describe the facts;
- b) indicate the person(s) responsible for the violation(s), as well as any other persons involved and/or who may report on the facts;
- c) if known, indicate the circumstances of time and place in which the facts subject to the Report occurred;
- d) indicate any private interests or conflicts with respect to the Report;
- e) be accompanied by all available documents that can confirm the validity of the facts subject to the Report;
- f) provide all the elements useful for the reconstruction of the facts and the ascertainment of the validity of the Report.

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If the case arises, the Whistleblower is also recommended to specify, at the time of transmission of the Report, the desire to execute a Whistleblowing Report that falls within the scope of the Whistleblowing Decree and therefore intends to benefit from the right to confidentiality and the special protections provided for by the Whistleblowing Decree.

Reports that are outside the scope of the Whistleblowing Decree will be treated by the Company as Ordinary Reporting and the Whistleblower, as mentioned above, outside the Company may not benefit from the right to confidentiality and the protections provided for by the Whistleblowing Decree.

6. Identification of the Whistleblower and management of anonymous reports

The Whistleblower **must usually identify himself in the Report**, in order to allow a correct phase of in-depth analysis of the Report by the Designated Function and possibly be consulted to provide clarifications or further information on the Report.

However, **anonymous Reports may also be made**, which will be taken into consideration as long as the factual elements covered by the Report are sufficiently detailed and allow the analysis to be carried out even without confrontation with the Whistleblower.

The Company, therefore, reserves the right to analyze the anonymous Reports, taking into account:

- the seriousness and credibility of the facts subject to the Report;
- the possibility of being able to ascertain and confirm these facts even without knowing the identity of the Whistleblower.

The Whistleblower is subject, like the recipients of the Reports, to a strict obligation of confidentiality for the entire duration of the Alert management process. Breach of this obligation may result in the application of disciplinary sanctions against him.

It is therefore always recommended to submit the Report in a **complete and detailed** manner, and where possible, also adequately documented in order to bring out facts and situations, in order not to jeopardise its subsequent follow-up.

7. How to submit a Report

7.1 Reporting via the dedicated hotline

Reports may be submitted using the reserved business ethics line established by the McCormick Group (hereinafter also referred to as the "**Hotline**"), as provided for in the Business Ethics Policy.

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It is an encrypted, protected channel that guarantees the confidentiality of the identity of the Whistleblower and of every element of the Report. The Company therefore recommends its use in preference to other methods of transmission of the Report.

The hotline can be accessed at <https://mccormick.ethicspoint.com>

Through the Hotline it is also possible to make reports by telephone, by dialing 800-743-007.

The Hotline is available **24/7**, offers multilingual support and guarantees the confidentiality of protection for all reports, in accordance with local laws.

Reports made through the Hotline are received operationally by the Designated Function, which provides feedback to the Whistleblower within 7 days of receipt.

7.2 External Reporting Channel and Public Disclosure

Limited to Whistleblowing Reports that relate to the matters listed in Annex 1 (with the exclusion, therefore, of Reports of potential violations of the Organisational Model and/or relevant offences pursuant to Legislative Decree 231/2001), these may be the subject of External Reporting to the **National Anti-Corruption Authority (A.N.A.C.)** using the external reporting channel set up by the Authority, if one of the following conditions is met at the time of submission:

- i. internal reporting channels are not established or do not comply with applicable legislation;
 - ii. the Delegated Function did not ensure a follow-up to the Report submitted through the internal channel;
 - iii. there are reasonable grounds to believe that the Reporting would not have been followed up effectively or that there is a risk of retaliation;
 - iv. The concerns to be reported constitute an imminent or manifest danger to the public interest.
- Further information on access to and use of the external reporting channel set up by A.N.A.C. is available at the following link: <https://whistleblowing.anticorruzione.it>.

The Whistleblowing Report (with the exclusion, therefore, of Reports of potential violations of the Organizational Model and/or relevant crimes pursuant to Legislative Decree 231/2001) can also be subject to a **Public Disclosure** if the following conditions are met at the time of disclosure:

- i. the Whistleblower has made an initial internal and external Report, or externally in the first instance as indicated above, but no appropriate action has been taken in response to the Report;
- ii. the Whistleblower has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest, for example when an emergency situation

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or a risk of irreversible damage occurs; or, in the case of external reporting, there is a risk of retaliation or there is little prospect that the breach will be effectively addressed, due to the particular circumstances of the case, such as those where evidence may be concealed or destroyed or where an authority may collude with the infringer or be involved in the breach.

8. Reporting Management

Following receipt of a Report, the Designated Function is responsible for sending the Whistleblower an acknowledgement of receipt and acceptance of the Report within 7 days of receipt of the same.

- ❖ If a Report is submitted to a person other than the Designated Function and it is clear that it is a Whistleblowing Report (e.g. the wording "whistleblowing" is explicit on the envelope or in the subject or text of the communication), it must be sent within 7 days of its receipt to the competent recipients, giving simultaneous notice to the Whistleblower.

8.1 Preliminary analysis: admissibility and admissibility of the Report

The Company guarantees, through the Hotline, high-profile security solutions for the management of each Report, including pseudonymization, encryption and other technical solutions that minimize the risks of data exposure.

Upon receipt of the Report, the Designated Function carries out an initial examination verifying that:

- (i) the Whistleblower is a person entitled to make the Report (as provided for in paragraph 4 of this Policy) and the Report falls within the objective scope of application of this Policy (as provided for in paragraph 5);
- (ii) the Report is carried out with a sufficient degree of detail to allow, at least abstractly, to identify useful or decisive elements for the purpose of ascertaining the validity or otherwise of the Report. For the purposes of admissibility, it will be necessary, for example, to verify that through the Report or any supplementary requests made, the circumstances of time and place in which the event subject of the Report occurred, the personal details or other elements that allow the identification of the Reported Person are clear.

In any case, the Designated Function contacts the Company's Supervisory Board in order to discuss the potential relevance of the Report received from the point of view of Legislative Decree no. 231/2001. The

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Report will then be transmitted to the SB only in the event of deemed relevance pursuant to Legislative Decree 231/2001.

In the event that the Report is not admissible, due to the lack of the elements referred to in points (i) and (ii) above, the Designated Function archives and closes the Report, justifying the reasons pursuant to the provisions of paragraph 9.5 below.

8.2 Classification of the Report

In the event that the Report is admissible, the Designated Function, making use of the support of the Supervisory Board, classifies it, distinguishing it between Whistleblowing Reporting (i.e. relating to conduct relevant pursuant to Annex 1 of the Policy) and Ordinary Reporting according to the following categories:

- ❖ Whistleblowing Reporting, when it relates to unlawful conduct relevant to Decree 231 and/or violations of Model 231, conduct and facts not in line with the principles of the Code of Ethics; violations of EU rules, when they relate to offences, acts or omissions that fall within the scope of European Union or national acts (as defined by the Whistleblowing Decree) and indicated in Annex 1 of the PolicySupervisory Board;
- ❖ Ordinary Reporting, when it relates to other matters (e.g. complaints for disputes on deadlines not respected, obligations deriving from the employment contract concluded between the Company and employees and/or similar personnel or its collaborators, not relevant for the purposes of Decree 231, etc.).

For the purposes of a correct preliminary examination and classification of the Report, the Designated Function examines the facts reported and the documents (if any) received and, if it deems it necessary and/or appropriate, may:

- contact the Whistleblower and summon him for a personal and confidential interview in order to receive clarifications and/or additions to the information and documents provided;
- to carry out a hearing of any other subjects who can report on the reported facts;
- carry out any other verification activity deemed appropriate for the purpose of ascertaining the Report.

The Designated Function will avail itself, where appropriate, of the support of local functions of the Company that will be involved from time to time for the appropriate management of the Report.

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The Designated Function and the Whistleblower may interact through the encrypted platform or through direct meetings, with the consent of the parties, in any case subject to the adoption of any appropriate measure or precaution in order to guarantee confidentiality.

The Designated Function is always subject to a strict obligation of confidentiality both in collecting the Report and related information, and in communication with the Whistleblower and in document storage.

Confidentiality concerns the identity of the author of the Referral and the Whistleblower, the person(s) mentioned in the Report, the content of the Notice and the related documentation.

Once the Report has been classified, the Designated Function, also making use of the operational support of the Company's corporate functions involved from time to time for the correct management of the Report, shall:

- i. forward the "Ordinary Report", in compliance with the principle of confidentiality, to the competent company function which will carry out the necessary investigations and the possible activation of disciplinary proceedings, in the light of the criteria of the contractual disciplinary system.

Once the Report has been submitted, the Designated Function archives the same, justifying the reasons and proceeds to close it in accordance with the provisions of paragraphs 9.4 and 9.5.

- ii. forward the "Whistleblowing Report" if deemed - following the preliminary comparison referred to in point 8.1 - to be related to violations of Model 231, Decree 231 and/or the Code of Ethics, in compliance with the principle of confidentiality, to the Company's Supervisory Board. The SB will discuss with the Designated Function, possibly suggesting the carrying out of further investigations.
- iii. analyse the "Whistleblowing Report" relating to a breach of EU rules referred to in Annex 1 of this Policy by carrying out any activity necessary to ascertain its validity.

8.3 Verification of the validity of the Report

The verification of the validity of the reported unlawful conduct is the responsibility of the Designated Function, which carries out any appropriate activity, also making use of the support of the Company's functions involved from time to time, including the personal hearing of the Whistleblower and any other persons who may report on the reported facts, in compliance with the principles of impartiality and confidentiality.

The Designated Function may also make use of the support and collaboration of external parties (e.g. experts, consultants, etc.), provided that:

- the involvement of these subjects is strictly necessary to carry out a correct analysis of the Report and for the investigation of the facts made the subject of the Report, in order to assess its validity;

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- these subjects assume an obligation of confidentiality at least equal to that incumbent on the members of the Designated Function;
- these subjects are made aware only of the information contained in the Report that is strictly necessary for the performance of the activities requested by them.

A list/register of any subjects involved in the process of analysis of the Report will be drawn up, by the local functions of the Company that may be involved.

Any members of the working group involved in the examination of the Report are subject to the same responsibilities and independence requirements to which the Designated Function is subject. All these subjects are, therefore, obliged to refrain from any examination and verification of the Report, if there are conflicts of interest.

If the Whistleblowing Report relates to possible offences that fall within the scope of Decree 231 or constitute violations of Model 231, **the Designated Function, also through the Company's operational functions, discusses with the Supervisory Board before conducting investigation activities.**

Violation of the obligations of confidentiality and independence in the management of the Report by the Designated Function, as well as by any other parties involved in the management of the Report, will result in the application of disciplinary sanctions in accordance with the provisions of the Disciplinary and Sanctioning System adopted by the Company pursuant to Decree 231.

In compliance with the provisions of the company's internal procedures and in the information on the processing of data provided to employees in accordance with the Privacy Code and the GDPR, the Workers' Statute (Article 4, Law 300/1970) and more generally the rules put in place to protect the employee from time to time in force, the verification and control initiatives may also include access to the company network, to the e-mail box and IT devices (such as PCs, mobile phones) or to the tools that regulate the worker's access to the workplace.

The Designated Function draws up and keeps the minutes of any meetings relating to the assessment activities conducted independently and/or with the help of any company functions involved. At the end of the checks, it prepares a report on the activities carried out.

In addition, the Designated Function may carry out, in accordance with the aforementioned confidentiality obligations, any activity it deems appropriate for the purpose of ascertaining the violations subject to the Report.

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8.4 Information to the Whistleblower

The Designated Function informs the Whistleblower of the facts against him or her so that he or she can defend himself or herself and exercise his or her rights. The Referred Person will be informed confidentially and securely and will be provided with instructions on how to exercise his/her rights of access, rectification and opposition of personal data.

However, the Designated Function may decide, if reliable and materially verifiable elements are available, to take precautionary measures, in particular to prevent the destruction of evidence relating to the Report, before informing the Whistleblower of the process of analysis of the Report.

The Reported Party has no right to know the identity of the Whistleblower.

In the context of any disciplinary proceedings, the identity of the Whistleblower may not be revealed if the challenge to the disciplinary charge is based on separate and additional investigations with respect to the Report, even if consequent to the same. If, on the other hand, the disciplinary complaint is based, in whole or in part, on the Report and knowledge of the identity of the Whistleblower is essential for the defense of the accused, such identity may be detected but only with the express consent of the Whistleblower to the disclosure of his identity.

The request for consent will be made to the Whistleblower in writing and will contain an indication of the reasons for disclosing the confidential data.

In any case, no disciplinary proceedings will be initiated (whether provided for by the employment contract and/or by the Disciplinary and Sanctioning System adopted by the Company pursuant to Decree 231) against the Reported Person due to the report received, unless there is concrete evidence deriving from its content.

8.5 Closing the Reporting management operations

The Designated Function is responsible for the operational management of the IT tool prepared by the Company for the transmission of Reports and, in coordination with the Designated Function, must:

- i. within 7 days of receipt of the Report, send an acknowledgment of receipt and acceptance of the Report to the Whistleblower;
- ii. maintain contact with the Whistleblower through the IT tool and request, if necessary, clarifications and/or additions to the information and documents provided;
- iii. provide the Whistleblower with feedback on the Report within a reasonable time, in any case not exceeding 3 months from the date of the acknowledgement of receipt of the Report or, failing that,

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within 3 months from the expiry of the 7-day period from the submission of the Report. If the investigation relating to the Report has not yet been completed within the aforementioned terms, the Whistleblower must be informed of the activity carried out and intended to be carried out;

- iv. inform the Whistleblower of the final outcome of the analyses and, if not previously informed, also provide information about the Report to the Reported.

At the end of the assessment activities, the Designated Function provides feedback to the Whistleblower in accordance with the provisions of point iii) above.

The Designated Function informs the Whistleblower even if the Report is deemed unfounded, with the consequent filing of the Report, its closure and related annotation of the reasons.

It should be noted that, if, at the end of the investigations, the Report is manifestly unfounded and carried out with wilful misconduct or gross negligence on the part of the Whistleblower, the Designated Function is required to inform the Company's Corporate Disciplinary Function (Human Resources) of the circumstance for the possible initiation of disciplinary proceedings against the Whistleblower.

If, on the other hand, at the end of the verification operations, the Report is deemed to be well-founded, by virtue of the evidentiary evidence acquired in accordance with the applicable regulations, the Designated Function, also making use of the Company's corporate functions, has the task of:

- (i) inform the Board of Directors of the results achieved;
- (ii) inform the Supervisory Board of the results obtained, if not already directly informed of the outcome of the inspection;
- (iii) inform the Whistleblower of the final outcome of the analyses, and, if not previously informed, also the Reported Person;
- (iv) to send information to the Disciplinary Company Function for the adoption of any measures, having heard the opinion of the SB, according to the Disciplinary and Sanctioning System adopted by the Company pursuant to Decree 231;
- (v) archive all the documentation relating to the Report and the analyses carried out, which must be kept for the time necessary to process the Report and in any case no later than 5 (five) years from the closure of the Report.

Any disciplinary or legal measures will be taken by the Disciplinary Corporate Function within the scope of the applicable legal provisions.

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9. Protection of the Whistleblower and the Whistleblower

9.1 Confidentiality

The protection of the identity of the Whistleblower, the Reported and the confidentiality of the Report and its processing are guaranteed throughout the investigation process.

The dedicated channels for receiving Reports are designed, established and managed in a secure manner to ensure the protection of the confidentiality of the identity of the Whistleblower, the Reported Person and any third party mentioned in the Report and prevent access to the same by unauthorized personnel members.

The identity of the Whistleblower must not be disclosed to the persons named in his/her Report, nor more generally to third parties outside the Designated Function, without his/her express prior approval, unless the identity may be disclosed to the competent authorities and jurisdictions when relevant for the handling of the reported facts and/or when required by law or in response to court orders, legal proceedings or subpoenas. Except as otherwise permitted or required by applicable law, the Data Subjects mentioned in the Reporting must be made aware of the allegations made against them and the closure of the case involving them. They have the right to request access to their personal data and to rectify it.

9.2 Objectivity and independence of the investigation

The facts and circumstances reported (including anonymously) will be treated fairly, properly investigated and investigated with the utmost confidentiality, integrity and an objective approach.

The company's Designated Function, which is called upon to investigate, must be made up of subjects who are impartial with respect to the facts reported, to the person of the Reported and the Whistleblower, and therefore must hold a position of independence from any party that may have an interest in the matter.

9.3 Prohibition of discrimination and retaliation against the Whistleblower

Against the Whistleblower who makes a Report pursuant to this Policy, no Form of Retaliation or discriminatory measure, direct or indirect, having effects on working conditions for reasons directly or indirectly related to the complaint is allowed or tolerated.

The protection of the Whistleblower also applies if the Report takes place when the legal relationship referred to above has ended or has not yet begun, if information on violations has been acquired during the

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employment relationship or during the selection process or in other pre-contractual phases, including the probationary period.

Discriminatory or retaliatory measures are defined as:

- sanctions, demotion, dismissal, transfer
- the "organizational" measures having direct or indirect effects on the working conditions determined by the Notice
- acts and measures, behaviors or omissions that may have discriminatory or retaliatory effects.

By way of example and not exhaustively, the following is a list of possible retaliatory measures:

- imposition of unjustified disciplinary sanctions;
- proposal for the imposition of unjustified disciplinary sanctions;
- gradual and progressive emptying of duties;
- the claim of results that are impossible to achieve in the ways and times indicated;
- evaluation of the artfully negative performance;
- unjustified failure to attribute economic progression or freezing of it;
- unjustified revocation of appointments;
- unjustified failure to confer assignments with simultaneous assignment to another person;
- repeated rejection of requests (e.g. holidays, leave);
- unjustified suspension of patents, licenses, etc.;
- unjustified failure to admit to a procedure and/or unjustified failure to award a contract;
- for workers and collaborators of companies supplying goods or services and carrying out works in favour of the Company, retaliation may consist of: unjustified termination or unjustified cancellation of the service contract, unjustified loss of commercial opportunities caused by the unjustified failure to admit to a procedure and/or unjustified failure to award a contract.

The Whistleblower who believes that he or she has suffered discrimination for having made a Report of Wrongdoing must give detailed notice of the discrimination that has occurred:

- (i) to the Designated Function which, after analysis of the Report, may report to the Administrative Body, in the absence of conditions of conflict of interest, or

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- (ii) to the Trade Union Organization to which he/she belongs or to the representative organization present in the company, or
- (iii) to ANAC (only for retaliation that took place in Enrico Giotti).

If the whistleblower's complaint of a Form of Retaliation is deemed well-founded, the Company's Administrative Body assesses:

- the need/opportunity to transmit specific information to the company function in charge so that the latter works to restore the situation and/or remedy the negative effects of discrimination;
- the existence of the conditions for initiating disciplinary proceedings against the perpetrator of retaliation and/or discrimination, in compliance with the regulatory requirements, as provided for by the Disciplinary and Sanctioning System 231 adopted pursuant to art. 6 paragraph 2 letter e) of Legislative Decree 231/2001.

It should be noted that the Whistleblower will benefit from all the protections provided for by the Whistleblowing Decree in terms of protection from retaliatory acts if the Report is qualified as a Whistleblowing Report, the regime referred to in the aforementioned decree being applied to it.

9.4 Protective measures

As an additional protection measure, in the context of judicial or administrative proceedings or in any case of out-of-court disputes concerning the ascertainment of Forms of Retaliation, it is presumed that the same have been implemented due to the Reporting or Public Disclosure (so-called reversal of the burden of proof).

Therefore, the burden of proving that the Forms of Retaliation are motivated by reasons unrelated to the Reporting and/or Public Disclosure is on the person who carried them out.

Similarly, in the event of a claim for damages submitted to the judicial authority by the Whistleblower, if the Whistleblower proves that he or she has made a Notice or Public Disclosure in line with this Procedure and otherwise complies with the applicable regulatory provisions and that he or she has suffered damage, it is presumed, unless proven otherwise, that the damage is a consequence of such Notice or Public Disclosure.

In addition, the Whistleblower benefits from certain exclusions from liability with respect to the disclosure and dissemination of certain categories of information (i.e. covered by the obligation of secrecy or relating to the protection of copyright or the protection of personal data or that offend the reputation of the person involved or reported), when, at the time of disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary to disclose the violation and the Reporting or Public Disclosure, believing the facts to be the subject of the Reporting or Public Disclosure.

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In any case, the Whistleblower may not acquire information on violations or access them by committing acts that constitute a crime.

The whistleblower's protection measures also apply:

- a) to the Facilitators;
- b) to persons in the same work context as the Whistleblower and who are linked to him by a stable emotional or kinship bond within the fourth degree;
- c) to the work colleagues of the Whistleblower who work in the same working context as the same and who have a habitual and current relationship with said person;
- d) to entities owned by the Whistleblower or for which the Whistleblower works, as well as to entities operating in the same working context as the Whistleblower.

The reversal of the burden of proof described above does not apply to the subjects of the previous letters a), b), c) and d).

Also here, it should be noted that the Whistleblower will benefit from the protection measures provided for by the Whistleblowing Decree if the Report is qualified as a Whistleblowing Report, the regime referred to in the aforementioned decree being applied to it.

10. Coordination with Information Flow Procedure and Disciplinary System

This Policy is part of the system implemented by the Company in compliance with the provisions of the Whistleblowing Decree and Decree 231. In coordination with the "Information flows to the SB" Procedure defined and adopted by the Company, this Policy facilitates, inter alia, the supervisory activities of the Supervisory Board.

Anyone who engages in conduct in violation of this Policy/or the ethical and control principles defined in Model 231, in the Code of Ethics adopted by the Company and referred to herein, and in the EU legislation referred to in Annex 1, will incur the disciplinary measures provided for by the Disciplinary and Sanctioning System adopted by the Company pursuant to Decree 231.

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11. Processing of personal data

The purpose of collecting and processing personal data is to determine the admissibility of Reports, verify the facts and take any corrective measures, in order to enable the Company to comply with its legal obligations and to protect its legitimate interests and those of its stakeholders.

The only categories of personal data that may be processed are:

- the identity, functions and contact details of the Reporting Party;
- the identity, functions and contact details of the persons subject to the Report;
- the identity, functions and contact details of the persons receiving or handling the Report;
- the facts reported;
- the elements collected as part of the verification of the reported facts;
- the report of the verification operations;
- the follow-up given to the Report.

In relation to the personal data collected and processed, the Company is the Data Controller pursuant to the GDPR and when collecting the same, it submits an appropriate information format pursuant to the aforementioned Regulation attached to this procedure as **Annex 3**.

The data communicated as part of the Notice must be formulated objectively and must be strictly necessary for the verification of the facts.

The Designated Function must take all necessary measures to preserve the security and more generally the protection of data, during their collection, processing, storage and communication.

Personal data that is manifestly not useful for the processing of a specific Notice is not collected, or if it is, must be deleted without delay.

The data *retention* term for documents that are in any case archived with reference to Reports is 5 years, except in cases of further storage dictated by defensive needs and/or compliance with mandatory regulations.

It is the duty of the *Data Protection Officer* to support the Designated Function and all other bodies/subjects that may be part of the working group in all actions and measures aimed at ensuring the lawfulness of the processing of personal data related to this procedure.

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12. Disclosure of the Policy

The Policy is sent in first issue to all employees of the Company through company e-mail and posted on the bulletin boards of the company premises.

Finally, the Policy is available on the Company's website.

13. Disciplinary proceedings

In the context of any disciplinary proceedings initiated against the Reported Party, the Company guarantees the confidentiality of the identity of the Whistleblower. In accordance with the provisions of the law, if the disputed charge is based on other elements and objective evidence in the possession of the Company or that the same has independently acquired regardless of the Report, the identity of the Whistleblower will not be revealed without his consent.

As part of the disciplinary proceedings initiated by the Company against the alleged perpetrator of the reported conduct, the identity of the Whistleblower may only be revealed with the latter's consent.

In the event that the identity of the Whistleblower is indispensable for the defence of the person charged with the disciplinary charge, the Company will not be able to proceed with disciplinary proceedings if the Whistleblower does not expressly consent to the disclosure of his or her identity.

In the context of criminal proceedings, the identity of the Whistleblower is covered by secrecy in the manner and within the limits provided for by Article 329 of the Code of Criminal Procedure. This provision provides for the obligation of secrecy on the acts carried out.

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ANNEX 1

REPORTED BREACHES OF EU LAW

- Procurement;
- financial services, products and markets and the prevention of money laundering and terrorist financing;
- safety and compliance of products placed on the Union market;
- 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 and security of network and information systems;
- acts or omissions affecting the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union as specified in the relevant secondary legislation of the European Union;
- 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 infringements of the European Union competition and State aid rules, as well as infringements concerning the internal market related to acts infringing the rules on corporation tax or mechanisms the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable legislation in the field of corporate tax.

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ANNEX 2

Information pursuant to art. 13-14 EU Reg. 2016/679 on the processing of personal data related to the management of reports

Given that this Policy already provides detailed information on the purposes and methods of the processing of personal data resulting from the sending of a Report and its subsequent management, this document contains more details and further elements in compliance with the principle of transparency and guarantee of the data subjects.

The data processed, the provision of which by the data subject is obviously optional, may concern the Whistleblower and the other natural persons involved in the subject of the report and will consist of:

- data/documents provided by the Data Subject;
- data acquired from the subsequent phases of the management of the Report and necessary for its evaluation;
- data from public registers, lists, deeds or documents that can be known by anyone, always if necessary with reference to the provisions of the Policy;
- other data from sources that are legitimately accessible in relation to the purposes pursued.

The data mentioned above may also include, only if relevant and necessary in relation to the purposes referred to in this document, data relating to criminal convictions and offences and/or special categories of personal data. [in paragraph 1 of Article 9 of EU Reg. 2016/679, "personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, as well as processing genetic data, biometric data for the purpose of uniquely identifying a natural person, data relating to health or sex life or sexual orientation of the person" are defined as belonging to "special categories"]

The processing of personal data following the submission of a report may have the following purposes, for each of which the "legal basis" that makes it possible is indicated in brackets [the "legal bases" are the conditions that make a purpose lawful according to the provisions of Articles 6 and 9 of EU Reg. 2016/679]:

- Correct management of the reporting and application of the provisions of the Policy and fulfilment of obligations deriving from laws, regulations or EU legislation [legal bases: legal compliance - art. 6 c.1 lett. c - legitimate interest constituted by the protection of the Company's assets and personnel art. 6 c.1 lett. f]
- protect the confidentiality of the identity of the Whistleblower [legal bases: legal compliance - art. 6 c.1 lett. c - legitimate interest coinciding with the purpose art. 6 c.1 lett. f];
- Protect company personnel, assets and assets; [legal basis: legitimate interest coinciding with the purpose art. 6 c.1 letter f];

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- prevent and detect the commission of crimes or circumstances conducive to the commission of crimes, consequently protecting company personnel, assets and assets [legal basis: legitimate interest coinciding with the purpose of Article 6 paragraph 1 letter f];
- identify and prosecute conduct that is disciplinary relevant [legal bases: contractual fulfilment - art. 6 c.1 lett. b and art. 9 c. 2 lett. b EU Reg. 2016/679 - legitimate interest coinciding with the purpose art. 6 c.1 lett. f];
- assert or defend a right in court or to assess whether there is a right to be usefully protected in court [legal bases: coinciding with the purpose - art. 9 c. 2 lett f EU Reg. 2016/679];
- fulfilment of provisions issued by the Judicial Authority [legal bases: legal compliance - art. 6 c.1 lett. c and art. 9 c. 2 lett f EU Reg. 2016/679]

In summary, the processing in question can be carried out:

- as necessary for the pursuit of a legitimate interest of the Data Controller coinciding with the purposes of this document (to protect the integrity of the Company);
- as necessary to assert or defend a right in court or to assess whether there is a right to be usefully protected in court;
- as necessary to fulfil obligations deriving from laws, regulations or EU legislation.

In addition to the subjects already mentioned above, the data may be processed on behalf of the data controllers by:

- any auxiliaries appointed by the Designated Function;
- personnel responsible for verification, inspection, assessment, appraisal and evaluation activities with the exclusion of consultation, personnel responsible for the maintenance of IT systems;
- subjects (companies/professionals, including outside the European Union where this is necessary in relation to the nature of the report or the subjects involved) who collaborate as Data Processors pursuant to Article 28 of EU Reg. 679/2016 in the activities, or who provide services functional to them, such as: legal advice and assistance, appraisals, specialist consultancy, management of information systems, audits and investigation activities; in this regard, it should be noted that these subjects will always and in any case be bound to full compliance with the rules and procedures aimed at ensuring the widest protection and protection of personal data adopted and imposed by the Data Controller, also and not only in compliance with the legislation in force.

Personal data may be communicated or made available:

- subjects indicated by the data subjects themselves
- persons involved in any judicial or disciplinary proceedings resulting from or related to the report in compliance with current legislation
- to subjects who can access the data by virtue of legal provisions, regulations or EU legislation, within the limits provided for by these rules;
- judicial authorities, judicial police;
- subjects (companies/professionals, even outside the European Union where this is necessary in relation to the nature of the reported fact and/or the subjects involved) who participate as Data

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Controllers in the activities, or who provide services functional to them, such as: legal advice and assistance, checks and investigation activities.

Obviously, within the limits of what is necessary for the recipient Body/Office (which will remain the independent Data Controller for all consequent processing) for the performance of its tasks and/or for the achievement of the purposes related to the communication itself.

Personal data will not be disseminated.

Personal data may also be transmitted to subjects located outside the European Union where this is necessary in relation to the nature of the report and the subjects involved; in particular to the country(s):

- where the subjects involved in the report are based;
- where the subject matter of the report occurred or develops its effects.

The transfer will always be carried out in full compliance with the regulations and exclusively for the purposes mentioned above:

- ⇒ in the occurrence of one of the conditions established in art. 49 of EU Reg. 2016/679:
 - a) the data subject has explicitly consented to the transfer;
 - b) transfer necessary for the performance of a contract concluded between the data subject and the data controller or for the execution of pre-contractual measures adopted at the request of the data subject;
 - c) transfer necessary for the conclusion or performance of a contract concluded between the controller and another natural or legal person for the benefit of the data subject;
 - e) transfer necessary to establish, exercise or defend legal claims;
- ⇒ and/or to parties required to ensure an adequate level of protection also through the signing of the standard contractual conditions indicated at European level (Commission Implementing Decision (EU) 2021/914 of 4 June 2021) or to adopt and document other forms of adequate guarantee as provided for in art. 46 EU Reg. 2016/679.

The Reports, the related documentation and the personal data contained therein are processed for the time necessary to follow up on the reports themselves and subsequently stored for the time established from time to time by the Designated Function in relation to the nature of the report and the possible need to monitor the repetitiveness over time of similar reports and/or assess the validity of related reports, in any case, for no more than five years from the date of communication of the final outcome of the reporting procedure.

In the event that, following a Report, the Data Controller decides to initiate disciplinary proceedings or to initiate judicial or administrative proceedings or arbitration or conciliation proceedings, the Internal Reports and the related documentation will be kept for a period equal to the duration of the proceedings or the limitation period of the rights for the ascertainment of which, exercise or defense, retention is necessary, even if it exceeds the maximum retention periods indicated above

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The Data Controller in question is the company that is the recipient or involved in the facts that are the subject of the Report.

The McCormick Group has appointed, a Data Protection Officer who is responsible for overseeing, in full independence and without conflicts of interest, compliance with data protection regulations. This activity is carried out, locally, by the Employer/Legal Representative and who can be contacted by sending a communication to the e-mail address: enricogiottispa@legalmail.it

The data subject has the right:

- to ask the Data Controller for access to personal data and the rectification or erasure of the same or the limitation of the processing of personal data concerning him/her and to object to their processing;
- if the processing is carried out by automated (computerized) means and on the basis of his/her consent, to receive the personal data concerning him/her in a structured, commonly used and machine-readable format and/or to obtain their direct transmission to another data controller, if technically feasible;
- to withdraw their consent at any time (without prejudice to the lawfulness of the processing based on consent before the withdrawal), obviously this for the processing carried out on the basis of this assumption;
- to lodge a complaint with a supervisory authority: The Italian Data Protection Authority - Piazza Venezia n. 11 00187 ROME - Telephone switchboard: (+39) 06.696771 - E-mail: protocollo@gpdp.it - certified mail protocollo@pec.gpdp.it.

To exercise their rights, the Data Subjects may send a communication, bearing in mind that it will not be possible to respond to requests received by telephone where there is no certainty about the identity of the requester.

To assert the rights, the data subject may contact the Data Controller:

- by email by writing to enricogiottispa@legalmail.it
- by registered mail.