

Reporting
Procedure

GEWISS

20**22**

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1. PURPOSE AND AREA OF APPLICATION

To establish channels of communication suitable for guaranteeing the receipt, analysis and processing of reports relating to issues concerning the Internal Control System, corporate reporting, the company's administrative liability, fraud or other matters (violations of the Code of Conduct, episodes of mobbing, theft, security issues, etc.), made by employees (including top managers), members of corporate bodies or third parties, also in confidential or anonymous form, with a guarantee of total confidentiality and privacy.

This procedure applies to Gewiss S.p.A. (hereinafter also referred to as the "Company").

2. REGULATORY FRAMEWORK

- The Code of Ethics adopted by Gewiss S.p.A.
- Corporate Procedures and Guidelines
- Gewiss S.p.A. procedures, guidelines and instructions.
- Applicable legislation and regulations.

3. DEFINITIONS

CODE OF ETHICS

The Code of Ethics summarises the principles of conduct to which the Company considers adherence indispensable in the performance of the activities required for the pursuit of its corporate goals. The Code consists of a set of values and rules, the respect and observance of which constitute essential and fundamental guiding elements of company activity. The aim of the Code is to ensure that the permanent and occasional relations that Gewiss entertains with any third party, either public or private, are transparent, honest, fair and credible, in order to foster ethics in business processes.

INTERNAL CONTROL SYSTEM

The Internal Control System, as defined in international practice, is understood to be the set of processes implemented by the Board of Directors, management and staff of the organisation and aimed at providing reasonable assurance on the achievement of objectives within the following categories; effectiveness and efficiency of operations, reliability of accounting and financial information, both for third parties and for internal purposes, and compliance with laws, regulations, standards and internal policies. Responsibility for implementing an effective Internal Control System is shared by every level of the organisational structure. Consequently, all Gewiss employees

are responsible for the definition and proper functioning of the control system within the scope of their functions.

REPORT

For the purposes of the procedure below, "Report" refers to any information concerning possible violations, conduct, or practices that do not comply with the regulatory framework and/or that may cause damage or harm, even if only in terms of image, to the Organisations or the Gewiss Group, in reference to employees (including top managers), members of corporate bodies (Board of Directors, Board of Statutory Auditors), the Organisation's auditing company and third parties (partners, clients, suppliers, consultants, collaborators).

Without prejudice to situations of fraud, operational anomalies that are identified by the company structures within the scope of prescribed internal controls and reported to the head of department are excluded from these regulations.

ANONYMOUS REPORT

An "Anonymous Report" refers to any report in which the identity of the reporting party is neither stated nor traceable.

INFORMERS

Any person, either internal or external to the Company, who provides information/reports to the person/department in charge of receiving the information in accordance with this procedure, regarding a founded or suspected irregularity/case of negligence committed within the Gewiss Organisations that will or may lead to a violation of the regulatory framework and harm to Gewiss.

Reports may be made by any subject; employees, members of corporate bodies, clients, suppliers, consultants, collaborators, shareholders, partners of Gewiss and other third parties.

REPORT MADE IN "BAD FAITH"

A "report made in bad faith" is defined as an unsubstantiated report made with the aim of harming or otherwise causing prejudice to employees (including top managers), members of corporate bodies (Board of Directors, Board of Statutory Auditors), the Company's auditors or third parties (partners, clients, suppliers, consultants or collaborators). **SEGNALAZIONE IN "MALA FEDE"**

Per "Segnalazione in mala fede" s'intende la segnalazione priva di fondamento, fatta allo scopo di danneggiare, o altrimenti recare pregiudizio, a dipendenti (inclusi top manager), a membri di organi sociali (Consiglio di Amministrazione, Collegio Sindacale), società di revisione della Società e terzi (partner, client, fornitori, consulenti e collaboratori).

AUD

Gewiss Corporate Internal Auditing Department.

4. GUIDING PRINCIPLES

4.1. GUARANTEE OF ANONYMITY, PROTECTION OF CONFIDENTIALITY AND PRIVACY

Gewiss will not accept any form of threat or retaliation of any kind against the informer or persons cooperating in the investigation to establish the truthfulness of the report under investigation.

All organisational departments/roles within Gewiss that receive and handle reports must guarantee absolute confidentiality and the anonymity of informants and of the matters handled.

Any statement expressed through the report, even anonymously, as well as the identity of the reporting person, will be kept absolutely confidential, in compliance with the law.

The correct handling of reports is the responsibility of AUD; no subsequent information or activity may be processed by departments other than AUD.

4.2. REPORTS MADE IN "BAD FAITH"

Gewiss expects employees at all levels to collaborate in maintaining a climate of mutual respect for the dignity, honour and reputation of each individual within the company. Gewiss will intervene to prevent insulting or defamatory interpersonal behaviour. Therefore, AUD ensures suitable protection against reports made in "bad faith", censuring said conduct and informing the relevant departments in cases of established "bad faith".

4.3. COMMUNICATION METHODS

In order to facilitate reporting, Gewiss provides all possible communication channels, including:

- a) the special "Send a Report" form - if necessary anonymous - on the Intranet and on the corporate website.
- b) email (ia-odv@gewiss.com).
- c) verbal communication to the members of the SB and/or AUD.
- d) boxes for "reports to the SB" in the vicinity of the main notice boards at each Gewiss plant.
- e) ordinary mail - "personal and confidential to SB" - addressed to Gewiss S.p.A., c/o AUD - Via A. Volta, 1 - 24069 Cenate Sotto (Bergamo).

AUD is responsible for the setting up and maintenance of these communication channels.

4.4. RECIPIENTS

If the report is not addressed directly to AUD, recipients of reports (employees, including top managers, members of corporate bodies, Code of Ethics regulators, auditing firms) will promptly forward all original copies of the report they have received to AUD, applying a level of confidentiality suitable to protect the effectiveness of the investigations and the honour of the persons concerned.

Any documentation pertaining to the reported events must also be forwarded to AUD for assessment.

5. INVESTIGATION

Throughout the investigation phase, AUD works in compliance with the Code of Ethics and Internal Auditing standards, in line with the principles of impartiality and confidentiality, taking all actions deemed to be appropriate.

5.1. PRELIMINARY ANALYSIS

All reports are first analysed, in order to consider their legal and factual basis and in order to decide whether or not to proceed with an internal investigation.

Consequently, all the necessary information is collected by the company/departments involved. These activities are carried out by AUD with the involvement of the relative departments.

AUD ensures that all stages of the preliminary analysis are carried out as quickly as possible.

At the end of the preliminary analysis, if the report is deemed unfounded, it is filed and the reasons are formalised and communicated to the parties involved.

5.2. INVESTIGATION

Investigations are carried out by AUD, with priority over planned annual audits.

In carrying out its investigative activities, including all necessary interviews with the reporter, the incriminated party and any other persons deemed useful for the proper understanding of the report, AUD operates in compliance with the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors (IIA).

Audits are carried out as quickly as possible and the results are evaluated by AUD, in collaboration with the departments involved.

At the end of the investigation, if the report proves to be well-founded, AUD will define a specific plan of action in collaboration with the relative company departments.

5.3. "BAD FAITH"

If the preliminary verification/audit reveals objective evidence of "bad faith" on the part of the reporter (i.e. purely defamatory reports made intentionally to harm another party's reputation), AUD will ask the relative departments to define appropriate measures to be taken and will ensure that they are implemented and reported.

5.4. FOLLOW-UP

AUD ensures that the implementation of each action plan is monitored in order to verify the resolution of any critical issues that may affect its results.

6. ARCHIVING DOCUMENTATION

In order to guarantee the management and traceability of reports and related preliminary investigation activities, AUD ensures the archiving of the original report documentation in dedicated analogue/digital archives, with the highest levels of security/confidentiality used by Gewiss.

7. DISTRIBUTION

This procedure is to be distributed to the widest possible audience. To this end, it has been published on the Gewiss intranet and website.



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