Whistleblowing procedure under Legislative Decree No. 24 of March 10, 2023
Updated March 9, 2026

PURPOSE OF THE PROCEDURE

This Procedure sets out the rules that GRAF SYNERGY SRL has established for its own System for Reporting violations.
The procedure applies to all Employees of GRAF SYNERGY SRL and to the other persons required by law.
The following describes how to report facts that may harm the interests of GRAF SYNERGY SRL and that have come to one's attention in the course of one's work.

FACTS THAT MAY BE REPORTED:

The report must concern the infringements set out in the code of ethics adopted by GRAF SYNERGY SRL, as well as violations of the following national and European rules:

- violations of national law (e.g. criminal, civil, administrative or accounting offenses)
- violations of European Union law, for example in the following areas: public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product safety and compliance; 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 personal data, and security of networks and information systems.

Specifically, the relevant violations of European Union law are the following:

- Offenses committed in violation of the EU legislation listed in Annex 1 to Legislative Decree No. 24/2023 and of all the national provisions implementing it (even if the latter are not expressly listed in that annex) (Legislative Decree No. 24/2023, Art. 2(1)(a)(3))
- Acts or omissions that harm the financial interests of the European Union (Art. 325 TFEU, combating fraud and illegal activities that harm the financial interests of the EU) as identified in EU regulations, directives, decisions, recommendations and opinions (Legislative Decree No. 24/2023, Art. 2(1)(a)(4))
- Acts or omissions concerning the internal market that undermine the free movement of goods, persons, services and capital (Art. 26(2) TFEU). This includes violations of EU competition and State aid rules, of corporate tax rules, and arrangements whose purpose is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax legislation (Legislative Decree No. 24/2023, Art. 2(1)(a)(5))
- Acts or conduct that defeat the object or purpose of European Union provisions, as specified in Art. 2(1)(a)(6) of Legislative Decree No. 24 of March 10, 2023.

The report must be detailed so that it can be examined by the competent body.
In particular, the following must be specified:

- the time and place in which the reported fact occurred;
- a description of the fact or facts;
- all the elements that make it possible to identify the person to whom the reported facts are attributed.

Documents may be attached to support the merits of the reported fact. It is also possible to indicate other persons who are aware of the facts.

The report must:

- be made on the basis of reasonable and well-founded grounds to believe that a violation of law exists, and therefore must not be based on mere suspicion;
- concern conduct, acts or omissions of which the whistleblower became aware in the work context;
- concern facts that the whistleblower has reasonable grounds to believe are true.

The following are excluded from the scope of this whistleblowing procedure (ANAC guidelines approved by Resolution No. 311 of July 12, 2023):

- Disputes, claims or requests linked to a personal interest of the whistleblower or of the person who has filed a complaint with the judicial authority that relate exclusively to their individual employment or public employment relationships, or to their employment or public employment relationships with hierarchically superior figures;
- Reports of violations where these are already mandatorily regulated by the European Union or national acts listed in Part II of the annex to the decree, or by the national acts implementing the European Union acts listed in Part II of the annex to Directive (EU) 2019/1937, even if not listed in Part II of the annex to the decree;
- Reports of violations concerning national security, as well as procurement relating to defense or national security aspects, unless such aspects fall under the relevant secondary law of the European Union

The report is received and handled by the Procedure Manager appointed by the Company.
The Procedure Manager is Attorney Francesco Romano, whose law office is in Modena – Via Rainusso 130, tel. 059.5960947.

In any case, it remains possible to file complaints with the judicial authority and the audit authority, in the cases falling within their competence.

PERSONS WHO MAY MAKE A REPORT:
Unlawful conduct may be reported by: Employees, Collaborators, Consultants, Self-employed Professionals, Suppliers, Shareholders and all persons who manage, control, supervise or represent GRAF SYNERGY SRL.
Any unlawful conduct may also be reported by persons who, in any capacity, are about to carry out, or have carried out, activities for the Company (e.g. trainees, candidates during the selection process, potential buyers or suppliers during pre-contractual negotiations).

REPORTING PROCESS:
The persons indicated above must make a report concerning any of the unlawful facts listed above of which they have become aware.
Any event or conduct that could cause damage of any kind to GRAF SYNERGY SRL or to a company of the GRAF Group must be reported.
A report must also be made where it is believed that GRAF SYNERGY SRL or the GRAF Group could derive, directly or indirectly, any benefit or advantage from the reported unlawful act.
Reports must be named, documented and detailed. In general, they must contain all the elements needed to verify the reported facts.

Please note: the report will be handled CONFIDENTIALLY.
Please also note: any anonymous reports will be considered only if they are adequately detailed, so as to bring to light facts and situations connected to specific contexts.

The ANAC Guidelines have ruled out ordinary e-mail and certified e-mail (PEC) as adequate tools for guaranteeing confidentiality. Therefore, reports must be submitted in writing, in a closed and sealed envelope, sent by registered mail with return receipt or delivered by hand to the Law Office of Attorney Francesco Romano, Via Rainusso 130, 41124 Modena, following the instructions below (ANAC guidelines on whistleblowing concerning internal reporting channels, approved by Resolution No. 478 of November 26, 2025):

The report may be made in writing or orally.

For a written report, 3 closed envelopes must be used:
- the first envelope containing the whistleblower's identification details;
- the second, containing the report, so as to keep the identification details separate from the report;
- both must then be placed in a third closed envelope marked "confidential" on the outside and addressed to the report handler.

The report will then be registered confidentially in a separate filing register kept by the handler.

As an alternative to a written report, it is possible to telephone the Procedure Manager directly, by calling 059.5960947 to request a confidential appointment within a reasonable time.

Please note:
- when the telephone report is received, the competent staff may document it by means of a detailed account of the conversation;

- In the case of a face-to-face meeting, the handler may, with the whistleblower's prior consent, record the meeting using devices suitable for storage and playback or, where recording is not possible, draw up minutes, which must also be signed by the whistleblower;
- where the report is transcribed, the whistleblower may always verify and correct its content at the time of signing.

The whistleblower will receive an acknowledgment of receipt of the report within seven days of the date of receipt. Feedback will be given within 3 months of the report.
During the process of verifying the merits of the Report, the person who sent it may be contacted to request further information.
The Procedure Manager has a duty to carry out an adequate investigation in compliance with the law and with the confidentiality of the persons involved.
At the end of the investigation, if there are no precise and detailed elements or the report proves unfounded, the Procedure Manager will close the file, recording the reason for closing it. If the report proves well-founded, the Procedure Manager prepares a report that will be sent to the competent corporate bodies, so that they can decide on the action to be taken to protect the company or the group of companies.
As stated above, the report management procedure must be completed within three months from the date on which the acknowledgment of receipt of the report was provided.
Once the report management activities have been completed, the handler must delete both the report and the related documentation no later than five years after the final outcome of the reporting procedure has been communicated to the whistleblower. It is understood, however, that records and documents relating to proceedings initiated and to initiatives taken by the employer (for example, disciplinary proceedings; transmission of records to the competent authorities; etc.) that originated in whole or in part from the report may be retained. This is because such records and documents do not, as a rule, contain specific references to the whistleblower, without prejudice to Art. 12(5) of Legislative Decree No. 24/2023, under which, where the disciplinary charge "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, the report may be used for the purposes of the disciplinary proceedings only with the express consent of the whistleblower to the disclosure of their identity".

Please note: where the Procedure Manager has a conflict of interest with respect to a specific report (for example, because they are the reported person or the whistleblower), the report must be made exclusively through the external channel set up by ANAC.

THE PROTECTION OF THE WHISTLEBLOWER (ANAC guidelines approved by Resolution No. 311 of July 12, 2023)
The identity of the whistleblower and any other information from which that identity may be inferred, directly or indirectly, may not be disclosed without the whistleblower's express consent to persons other than those competent to receive or follow up on reports.

In criminal proceedings, the whistleblower's identity is covered by secrecy in the manner and within the limits provided for by Article 329 of the Italian Code of Criminal Procedure.
In proceedings before the Court of Auditors, the whistleblower's identity may not be disclosed until the investigation phase has been closed.
In disciplinary proceedings, the whistleblower's identity may not be disclosed where the disciplinary charge is based on findings that are separate from and additional to the report, even if they result from it. Where the charge is based, in whole or in part, on the report and knowledge of the whistleblower's identity is essential for the defense of the accused, the report may be used for the purposes of the disciplinary proceedings only with the whistleblower's express consent to the disclosure of their identity.

PROHIBITION OF RETALIATION OR DISCRIMINATION
No form of retaliation or discriminatory measure, direct or indirect, is permitted or tolerated against the Whistleblower that affects their working conditions for reasons directly or indirectly linked to the report.
To protect the whistleblower, retaliation is defined as "any conduct, act or omission, even if only attempted or threatened, carried out by reason of the report, the complaint to the judicial authority or the public disclosure, which causes or may cause, directly or indirectly, unjust harm to the whistleblower or to the person who filed the complaint".

However, please note:
the protection provided in the event of retaliation does not apply where the criminal liability of the whistleblower for the offenses of slander or defamation, or in any case for the same offenses committed through the complaint, or their civil liability for having reported false information intentionally, with willful misconduct or gross negligence, is established by a judgment, even one at first instance that is not yet final. Where such liability is established, a disciplinary sanction is also imposed on the whistleblower and complainant.

THE POSITION OF THE REPORTED PERSON (ANAC guidelines approved by Resolution No. 311 of July 12, 2023).
The person involved or the person mentioned in the report, with regard to their personal data processed in the context of the report, public disclosure or complaint, may not exercise – for as long as and to the extent that this constitutes a necessary and proportionate measure – the rights that Regulation (EU) 2016/679 normally grants to data subjects (the right of access to personal data, the right to rectification, the right to erasure or so-called right to be forgotten, the right to restriction of processing, the right to data portability and the right to object to processing). The exercise of these rights could result in actual and concrete prejudice to the protection of the confidentiality of the whistleblower's identity. In such cases, therefore, the reported person or the person mentioned in the report is also precluded from applying to the data controller where they believe that the processing concerning them violates those rights and, in the absence of a response from the controller, from lodging a complaint with the Italian Data Protection Authority (Garante).

SANCTIONS:

Without prejudice to the sanctions provided for by Law, the disciplinary system of GRAF SYNERGY SRL provides for sanctions against those whom the Company has found to be responsible for the offenses that are the subject of verified and well-founded reports.

In the case of a slanderous or defamatory report under the Criminal Code and Article 2043 of the Civil Code, this Procedure is without prejudice to the disciplinary, civil and criminal liability of the person who made the report.

RETENTION OF DOCUMENTS AND PROCESSING OF PERSONAL DATA:

The documents collected during the reporting procedure are confidential and are stored in such a way as to preserve their confidentiality.

Reports and documents are retained for as long as necessary to resolve the report and in any case for no more than five years from the date on which the final outcome of the procedure is communicated.

All activities connected with the management of reports must comply with the legislation on the processing of personal data.

COMMUNICATION OF THE ADOPTION OF THE PROCEDURE:

GRAF SYNERGY SRL undertakes to communicate the adoption of this procedure through the internal electronic bulletin board, activated by e-mail to all employees.

Nonantola, March 9, 2026 GRAF SYNERGY SRL

PRIVACY NOTICE ON THE PROCESSING OF PERSONAL DATA PURSUANT TO ARTICLES 13 AND 14 OF REGULATION (EU) 2016/679 IN CONNECTION WITH "WHISTLEBLOWING" REPORTS

This notice is provided by GRAF SYNERGY SRL with regard to the processing of the personal data of data subjects (meaning the whistleblower, the reported person or any other natural person involved in the report) in the context of managing reports of alleged unlawful conduct (so-called whistleblowing reports, hereinafter simply "Reports") received through the channel provided for by the Procedure adopted by the Company (hereinafter simply "Procedure").

1. Data Controller and Data Processor

The Data Controller is GRAF SYNERGY SRL, represented by its legal representative, with registered office in Nonantola, Via Galileo Galilei 38.

The Procedure Manager, who is also the Processor of personal data, is Attorney Francesco Romano, whose law office is in Modena, Via Rainusso 130, tel. 059.5960947.

2. Types of data processed

In the context of managing the Reports received through the channels provided for by the whistleblowing Procedure adopted by the Company, the personal data collected and processed by the Procedure Manager are those contained in the Report and those acquired during the related investigative activities. Such data may belong to the following categories: common personal data (e.g. the personal details of the person making the report; the description of the reported facts; the date and place in which the fact occurred; the names of any other persons who can provide information on the reported facts; information on any documents that may confirm the merits of the reported facts; the names of any other third parties involved under the company procedure (hereinafter, collectively, "data subjects"). All the personal data indicated above will hereinafter be referred to as "personal data".

3. Purposes of processing, legal basis and nature of the provision of data

The personal data provided to report alleged unlawful conduct of which the Whistleblower became aware by reason of their employment, service, supply or consulting relationship with the Controller, in accordance with the Procedure adopted, will be collected and processed by the Procedure Manager to manage the reports and to carry out the investigative activities needed to verify the merits of the reported unlawful act and, if necessary, to adopt corrective measures and to take appropriate disciplinary and/or legal action against the person or persons responsible for the unlawful conduct.

The legal basis for processing the above data is the following:

the processing is necessary to comply with a legal obligation to which the Controller is subject;

The processing is justified by the pursuit of a legitimate interest of the Controller.

Please note: the provision of personal data is optional. The data will be processed confidentially. Any anonymous reports will be considered only if they are adequately detailed, so as to bring to light facts and situations connected to specific contexts.

4. Recipients of personal data

The personal data contained in the report will not be disclosed to third parties or disseminated, except within the limits provided for by national and European Union law and in accordance with the procedure adopted by the Controller; in particular, the data may be shared, in compliance with the legislation on the processing of personal data, with the following persons: specifically identified staff, authorized to process personal data and duly instructed pursuant to Art. 29 of the Regulation and Art. 2-quaterdecies of Legislative Decree 196/2003 ("Privacy Code"), as well as the persons in charge of personnel administration and the members of the Board of Statutory Auditors, as persons directly or indirectly involved in examining and managing reports; persons outside the Controller's organization acting as data processors pursuant to Art. 28 of the Regulation (the Procedure Manager); public and/or private entities and authorities, as independent controllers, to which personal data must be disclosed under legal provisions or orders of the authorities. In any case, maximum confidentiality of the whistleblower's identity will be guaranteed, in accordance with company procedures.
In disciplinary proceedings, the whistleblower's identity may not be disclosed where the disciplinary charge is based on findings that are separate from and additional to the report, even if they result from it.
Where the disciplinary charge is based, in whole or in part, on the report and knowledge of the whistleblower's identity is essential for the defense of the accused, the report may be used for the purposes of the disciplinary proceedings only with the whistleblower's express consent to the disclosure of their identity.

5. Processing methods

The data will be processed using both paper and electronic tools, with organization and processing logic strictly related to the purpose of managing whistleblowing reports and in any case so as to guarantee the security, integrity and confidentiality of the data, in compliance with the organizational, physical and logical measures provided for by the provisions in force.
The dedicated channels used for sending reports guarantee the confidentiality of the information. The Controller and the Procedure Manager implement suitable measures to ensure that the data provided are processed appropriately and in line with the purposes for which they are managed.
The Controller and the Procedure Manager use suitable organizational, technical and physical security measures to protect the information acquired in connection with whistleblowing.

6. Personal data retention period

The personal data contained in the report and in any attached documentation are retained for as long as necessary to process the specific Report and in any case for no more than five (5) years from the date on which the final outcome of the procedure is communicated. However, the Controller reserves the right to retain the above personal data for as long as necessary to comply with legal obligations and to meet any defense needs. Please note that, if legal proceedings are initiated, the data retention period may be extended until the conclusion of those proceedings and the related limitation periods. Once the above periods have elapsed, the report and the related data will be deleted.

7. Consequences of failure to provide personal data

Failure to provide the personal data relating to the whistleblowing procedure prevents the report from being properly managed.

8. Transfer of personal data outside the EU

Personal data relating to reports will be processed by the Controller and the Procedure Manager within the territory of the European Union. Should it become necessary, for technical and/or operational reasons, to use persons located outside the European Union or to transfer some of the data collected to technical systems and cloud services located outside the European Union, the processing must be governed in accordance with the law.

9. Data privacy rights

At any time, it is possible to request the rectification or erasure of data, the restriction of processing in the cases provided for by Art. 18 of the Regulation, and the withdrawal of consent given under Art. 7 of the Regulation, and to obtain data portability in the cases provided for by Art. 20 of the Regulation.
A request objecting to the processing of data may be made under Art. 21 of the Regulation, stating the reasons that justify the objection; the Controller reserves the right to assess the request.
There is the right to lodge a complaint with the competent supervisory authority under Art. 77 of the Regulation (Italian Data Protection Authority – Garante per la protezione dei dati personali) or to bring proceedings before the appropriate courts under Art. 79 of the Regulation.
Requests must be sent in writing to the Procedure Manager at the following address:
francesco@avvocatoromano.info

Nonantola, March 9, 2026 GRAF SYNERGY SRL

Law Office
Attorney Francesco Romano
Via Elia Rainusso 130
41124 Modena - tel. 059 5960947

Whistleblowing procedure on behalf of Graf Synergy SRL
Privacy notice pursuant to Art. 13 of the European Regulation 679/2016

Pursuant to Art. 13 of the European Regulation (EU) 2016/679 (hereinafter GDPR), and with regard to the personal data that the law office will obtain in managing the whistleblowing procedure, the following information is provided:

Data Controller and Data Processor

The Data Controller is GRAF SYNERGY SRL, represented by its legal representative, with registered office in Nonantola, Via Galileo Galilei 38.

The Manager of the WHISTLEBLOWING PROCEDURE, who is also the Processor of the personal data arising from the reports, is Attorney Francesco Romano, whose law office is in Modena, Via Rainusso 130, tel. 059.5960947.

Purposes of data processing

The personal data collected and processed by the Procedure Manager in managing the Reports received through the channels provided for by the whistleblowing Procedure adopted by the Company are those contained in the Report and those acquired during the related investigative activities. Such data may belong to the following categories: common personal data (e.g. the personal details of the person making the report; the description of the reported facts; the date and place in which the fact occurred; the names of any other persons who can provide information on the reported facts; information on any documents that may confirm the merits of the reported facts; the names of any other third parties involved under the company procedure (hereinafter, collectively, "data subjects"). All the personal data indicated above will hereinafter be referred to as "personal data".

Legal basis for processing

The Procedure Manager processes the above personal data lawfully where the processing:

- is necessary to manage the whistleblowing procedure;
- is necessary to comply with a legal obligation;
- is justified by a legitimate interest of the controller.

The personal data provided to report alleged unlawful conduct of which the Whistleblower became aware by reason of their employment, service, supply or consulting relationship with the Controller, in accordance with the Procedure adopted, will be collected and processed by the Procedure Manager to manage the reports and to carry out the investigative activities needed to verify the merits of the reported unlawful act and, if necessary, to adopt the measures provided for by law.

Nature of the provision of data

The provision of personal data is optional. The data will be processed confidentially. Any anonymous reports will be considered only if they are adequately detailed, so as to bring to light facts and situations connected to specific contexts.

Consequences of failure to provide personal data

Failure to provide the personal data relating to the whistleblowing procedure prevents the report from being properly managed.

Data retention period

The personal data contained in the report and in any attached documentation are retained for as long as necessary to process the specific Report and in any case for no more than five (5) years from the date on which the final outcome of the procedure is communicated. However, the Data Controller reserves the right to retain the above personal data for as long as necessary to comply with legal obligations and to meet any defense needs. Please note that, if legal proceedings are initiated, the data retention period may be extended until the conclusion of those proceedings and the related limitation periods. Once the above periods have elapsed, the report and the related data will be deleted.

Disclosure of data

Personal data may be disclosed to:

1. Professionals who provide services needed for the purposes indicated above;
2. Judicial or administrative authorities, to comply with legal obligations.

Data confidentiality

Personal data are not disseminated or subject to any fully automated decision-making process. Personal data are not used for profiling. Furthermore, maximum confidentiality is guaranteed for them.

Transfer of data to non-EU countries

The data collected will not be transferred abroad.

Processing methods

The data will be processed using both paper and electronic tools, with organization and processing logic strictly related to the purpose of managing whistleblowing reports and in any case so as to guarantee the security, integrity and confidentiality of the data, in compliance with the organizational, physical and logical measures provided for by the provisions in force.

The dedicated channels used for sending reports guarantee the confidentiality of the information. The Controller and the Procedure Manager implement suitable measures to ensure that the data provided are processed appropriately and in line with the purposes for which they are managed.

The Controller and the Procedure Manager use suitable organizational, technical and physical security measures to protect the information acquired in connection with whistleblowing.

Rights of the data subject

The rights granted by the GDPR include the right to:

- request from the professional access to personal data and related information; the rectification of inaccurate data or the completion of incomplete data; the erasure of personal data (where one of the conditions set out in Art. 17(1) GDPR applies and subject to the exceptions provided for in paragraph 3 of the same article); the restriction of the processing of personal data (where one of the cases set out in Art. 18(1) GDPR applies);
- request and obtain from the professional – where the legal basis for processing is a contract or consent, and the processing is carried out by automated means – the personal data in a structured, machine-readable format, including for the purpose of transmitting them to another data controller (so-called right to data portability);
- object at any time to the processing of personal data in specific situations;
- withdraw consent at any time. Processing based on consent and carried out before its withdrawal nonetheless remains lawful;
- lodge a complaint with a supervisory authority (Italian Data Protection Authority – www.garanteprivacy.it).

The undersigned_____

Tax code (Codice fiscale):_____

agrees that the professional may carry out the activities described above for which consent is the legal basis for processing and, for this reason,

□ Gives consent

□ Denies consent

Modena, _____ _____