

Zola Predosa 15/12/2023

TO CUSTOMERS

TO SUPPLIERS

SUBJECT: NEW WHISTLEBLOWING REGULATIONS EFFECTIVE DECEMBER 17, 2023 - MISCONDUCT REPORTING

The recent **Legislative Decree No. 24/2023** introduces, within the Italian legal system, the **new discipline of Whistleblowing** concerning the protection of individuals who report possible violations of national or European Union regulatory provisions that harm the public interest or the integrity of the private entity of which it has become aware in a private work context.

It is deemed appropriate to recall the following subject to any further specifications and/or additions.

According to the new legislation on whistleblowing, each customer, supplier and consultant **can and must submit, in order to protect the integrity of the Company, detailed reports of unlawful conduct or violations provided by Legislative Decree 24/2023, of which it has become aware because of the functions performed.** Such reports must be based on concrete, precise and concordant facts.

The communication channel set up by the Company for sending reports is :

- the **Integrity Line** platform accessible from the link <https://marzocchipompe.integrityline.com> through which it will be possible to enter the report that will be taken in charge and managed, maintaining the confidentiality towards the reporter, by the person in charge of managing reports (in the case of Marzocchi Pompe Spa this is an external person).

Please note that anonymous reports can also be submitted. In this case, since there is no interlocutor to ask for clarifications or additional information, the report will only be considered if it is adequately explained and precise.

The internal reporting channel will ensure the confidentiality:

- of the person making the report; of the person(s) involved;
- of the person(s) named in the report;
- the content of the report and the relevant documentation.

In any case, in accordance with the provisions of Legislative Decree No. 24/2023, please note that:

- Any person entrusted with the management of the internal reporting channel (Case Manager), will carry out all activities in full compliance with the law in force and in

accordance with the timeframe set out therein (notice of receipt of the report, follow-up, feedback, improvement actions);

- The Case Manager, in the handling of reports, is required to ensure due confidentiality of the identity of the reporter in order to ensure that the individuals involved are not subject to retaliation, discrimination or penalization;
- Any direct or indirect retaliatory or discriminatory acts against the whistleblower and other persons connected to him/her (so-called protected persons) for directly or indirectly reasons linked to the report are prohibited;
- Penalties may be imposed on anyone who violates the whistle-blower protection measures, as well as on anyone who maliciously or negligently makes reports that turn out to be unfounded, as well as any other action provided for by law and by contract;
- The adoption of discriminatory or retaliatory measures against whistleblowers and other persons protected by the whistleblowing legislation may be reported to the A.N.A.C. - the National Authority for Anti-Corruption - within its competence;
- Any retaliatory or discriminatory measures taken against the whistleblower shall be null and void.

MARZOCCHI POMPE SPA hereby communicates the text of the Whistleblowing Procedure that intends to adopt in compliance with Legislative Decree 24/2023, available on its website at <https://www.marzocchipompe.com/> in the menu **MARZOCCHI POMPE SPA → WHISTLEBLOWING**.

REGULATORY PILLS

Who is the whistleblower?

The whistleblower is the person who reports, discloses or denounces to the Judicial Authority, violations of national or European Union law that affect the integrity of the private entity of which that person has become aware in a private work context.

What can be reported?

Behaviour, acts or omissions detrimental to the integrity of the private entity may be reported, consisting of

- Violations of European regulatory provisions.

The report may also concern:

- Violations that may have been committed (well-founded suspicion);
- Violations not yet committed but which the whistleblower believes (well-founded suspicion) may have been committed (concrete, precise and concordant elements);
- Conduct aimed at concealing the above violations.

Which are the communication channels?

Reports must be submitted through the channels provided for this purpose, i.e:

- Internal channel accessible at <https://marzocchipompe.integrityline.com> ;
- External channel (A.N.A.C. - National Anti-Corruption Authority: on this point, see below when it is possible to report to the A.N.A.C.);
- Public disclosure;
- Reporting to the Judicial Authority.

The choice of reporting channel is not left to the discretion of the whistleblower since, as a matter of priority, the use of the internal channel is favored and, only if one of the conditions set out in Article 6 of Legislative Decree no. 24/2023 (see below) is met, is it possible to make an external report. The use of public disclosure represents the most extreme possibility.

It should be noted that external reporting to the A.N.A.C. is only possible in the case of violations of EU law and only where one of the following conditions are met:

- There is no mandatory activation of the internal reporting channel within the work context, or it is not active or not compliant;
- The reporting person has already made an internal report and it was not followed up;
- The reporting person has reasonable grounds to believe that, if he/she were to make an internal report, it would not be effectively followed up, or that the report might give rise to a risk of retaliation;
- The person issuing the alert has justified reason to believe that the breach may constitute an imminent or obvious danger to the public interest.

We remain at your disposal for any clarification.

Kind regards,

MARZOCCHI POMPE SPA