



NOTICE CONCERNING "WHISTLEBLOWING" REPORTS IN ACCORDANCE WITH THE ITALIAN LEGISLATIVE DECREE NO. 24/2023

UPDATE: JULY 2023

Italian Legislative Decree no. 24 of March 10, 2023 (hereinafter also referred to as the "**Decree**"), which implemented EU Directive 2019/1937 of the European Parliament and Council of October 23, 2019 into Italian law, entirely revised the regulations on "whistleblowing" reports.

Starting from the early months of 2022, Guala Closures S.p.A. (hereinafter also referred to as "**Guala Closures**" or the "**Company**") has adopted a platform for sending anonymous reports (MyWhistleblowing, hereinafter also referred to as the "**Software**") that guarantees the confidentiality of the identity of the whistleblower, the person involved and anyone mentioned in the report, as well as the content of the report itself.

In addition, the Company has adopted a dedicated procedure for managing reports (at Group level and at Italian level). This procedure is constantly monitored and has been updated considering the changes introduced by Legislative Decree No. 24/2023.

To facilitate the use of the Platform, the following summary document ("**Notice**"), published on the corporate website, has been prepared to allow access to clear and immediate information on the whistleblowing reporting channels available to Recipients (as defined below).

1. SUBJECT OF REPORTS

Reports sent through the Software may concern, by way of example but not limited to:

- conduct, acts or omissions that harm the public interest or the integrity of the public administration or private entity pursuant to the provisions of Italian Legislative Decree No. 24/2023;
- violations of the Code of Ethics and Conduct;
- unlawful conduct relevant under Italian Legislative Decree No. 231/2001;
- violations of the Organization, Management and Control Model pursuant to Italian Legislative Decree 231/2001;
- other misconduct of which the whistleblower has become aware by reason of his or her relationship with the Guala Closures Group;
- violations of Italian laws;
- violations of European laws;
- violations of regulations that occurred in the corporate environment;
- violations of company (Group and/or local) procedures or policies.

The information may concern both violations committed and those not yet committed that the whistleblower reasonably believes could be committed on the basis of concrete elements. Those elements that concern conduct aimed at concealing violations may also be reported.

The following reports are excluded:

- disputes, claims or requests related to an interest of a personal nature of the whistleblower or the person making a report to the Judicial Authority that pertain exclusively to his/her individual labour or public employment relationships, or inherent to his/her labour or public employment relationships with hierarchically subordinate figures;



- reports of violations already mandatorily regulated by European Union or national acts or by national acts constituting implementation of European Union acts with regard to the following areas: financial services, prevention of money laundering or terrorism financing, transport safety, environmental protection;
- reports of violations relating to national security, as well as procurement relating to defense or national security aspects, unless such aspects are covered by relevant secondary legislation of the European Union.

2. RECIPIENTS/WHISTLEBLOWERS

The "Recipients" of this Notice who may make reports through the "whistleblowing" channels listed below are individuals who have directly or indirectly obtained information regarding violations (also referred to as the "**Whistleblowers**" or the "**Whistleblower**"), including but not limited to:

- a) Employees;
- b) Self-employed workers;
- c) Freelancers and consultants who work for the Company;
- d) Volunteers and interns, paid and unpaid, who perform their activities at the Company;
- e) Shareholders who are natural persons of the Company;
- f) Persons with functions of administration, management, control, supervision or representation, even if such functions are exercised on a mere de facto basis at the Company;
- g) Stakeholders of Guala Closures.

3. INTERNAL REPORTING CHANNELS

- **MyWhistleblowing**

Reports related to the issues included in the summary table at art. no. 1 of this Notice can always be submitted through use of the MyWhistleblowing platform made available by Guala Closures at the following link: <https://areariservata.mygovernance.it/#!/WB/guala-closures>

Through the Software, the Whistleblower is also able to make a so-called "anonymous report": a report sent without providing personal data about him or her or that allowing his or her identification.

- **Direct Meeting**

The Whistleblower may prefer to submit his or her report directly to the Person in Charge (as defined below), in person or during an online meeting. In this case, the Whistleblower may contact the Person in Charge by using the Software, including anonymously, or by writing directly to the e-mail address elisabetta.ubertini@rcadvisory.it, requesting to schedule a meeting at the company premises or at another location, including at the Person In Charge's office.

Upon receipt of the meeting request, the Person In Charge shall provide its feedback as soon as possible by scheduling a meeting in person within a reasonable time.

4. IN CHARGE OF MANAGING INTERNAL REPORTING CHANNELS

The person responsible for receiving and managing reports sent through the Software or by Direct Meeting (the "**Person in Charge**") is the Head of Internal Audit & Risk Management.



5. THE EXTERNAL REPORTING CHANNEL AND PUBLIC DISCLOSURE

Internal reporting channels (the Software and the Direct Meeting) are to be used as priority.

The Whistleblower may use the **external channel managed by ANAC** (<https://www.anticorruzione.it/-/whistleblowing>) if, at the time of the submission of the report, one of the following conditions set forth in the Decree is met:

- a) the mandatory activation of the internal reporting channel is not envisaged within the working context of the Whistleblower or this channel, even if mandatory, is not active or, even if activated, it does not comply with the provisions of article no. 4 of Italian Legislative Decree No. 24/2023;
- b) the Whistleblower has already submitted an internal report in accordance with article no. 4 of the Decree but it has not been followed up;
- c) the Whistleblower has well-founded reasons to believe that, if he/she made an internal report, it would not be effectively followed up or that the same report could result in the risk of retaliation;
- d) the Whistleblower has well-founded reasons to believe that the violation may constitute an imminent or evident danger to the public interest.

The Whistleblower may also make a **public disclosure** (through press and/or other means of dissemination such as social networks) and benefit from the protection provided by the Decree if, at the time of public disclosure, one of the following conditions is met:

- a) the Whistleblower has previously made an internal and external report, or has directly made an external report, under the conditions and in the manner provided for in articles no. 4 and 7 of the Decree, and no response has been given within the timeframe provided for in Articles no. 5 and 8 of Italian Legislative Decree No. 24/2023 regarding the measures planned or taken to follow up the reports;
- b) the Whistleblower has well-founded reason to believe that the violation may constitute an imminent or evident danger to the public interest;
- c) the Whistleblower has well-founded reason to believe that the external report may involve the risk of retaliation or may not be effectively followed up due to the specific circumstances of the concrete case, such as those where evidence may be concealed or destroyed or there is a well-founded fear that the recipient of the report may be colluding with or involved in the perpetrator of the violation itself.

The possibility of reporting to the competent national judicial and accounting authorities remains unaffected.

6. REFERENCE

For all other topics not summarized or clarified by this Notice, please refer to the Group and Italy Whistleblowing Procedures of the Company and, in general, to the provisions of Legislative Decree No. 24/2023.