



CODE OF ETHICS

2025

2

CODE OF ETHICS

ORIGINALLY
APPROVED BY THE
BOARD OF DIRECTORS ON
02/05/2025

Pinsami S.r.l.

Laboratory and registered office address

Via M. Mazzacurati 13/B 42122 Reggio Emilia VAT No. 06549760483



ITRODUCTION	5
COMPANY VALUES	7
PEOPLE-CENTRIC APPROACH	10
OCCUPATIONAL HEALTH AND SAFETY	13
THE IMPORTANCE OF ENVIRONMENTAL RESPONSIBILITY	14
SHARING GOOD PRACTICES WITH THIRD PARTIES	15
CUSTOMER FOCUS	17
EXTERNAL RELATIONS	18
RELATIONS WITH PUBLIC AUTHORITIES	19
DISSEMINATION, AWARENESS AND IMPLEMENTATION	20
INTERNAL CONTROL SYSTEM	21
IMPLEMENTATION AND CONTROL	22
REPORTING OBLIGATIONS AND REQUESTS FOR CLARIFICATION	23

INTRODUCTION

FAIRNESS, LEGITIMACY AND INTEGRITY, CLARITY, TRANSPARENCY AND RESPECT ARE THE CORE PRINCIPLES THAT GUIDE THE COMPANY'S ACTIONS AT ALL TIMES

WHY ADOPT A CODE OF ETHICS

Pinsami S.r.l. aims to establish and share clear rules of conduct to guide its activities in compliance with Italian Legislative Decree No. 231 of 2001. The intended Recipients of the Code are employees at all operational sites, managers, administrative staff and external partners.

The desire to improve and to learn from our past experiences has led to:

- The implementation and dissemination of corporate protocols established to ensure full transparency of our activities, strengthen prevention measures, and enhance oversight by senior figures;
- Continuous monitoring of the degree of dissemination and effective application of the values contained in this Code;
- Integration of the principles of the company's Management System with those set out in the Code;
- Giving responsibility for the principles set out in the Code of Ethics to all company figures, with a reporting procedure for breaches of the Code that could lead to disciplinary measures being taken.

RELATIONSHIP BETWEEN THE CODE AND OTHER STANDARDS

The Code does not conflict with applicable laws or the National Collective Bargaining Agreement

in force, but rather serves as to strengthen and support them. Pinsami S.r.l. is committed to fully complying with the laws and regulations in force in Italy and in all countries in which it operates. The principles and provisions of the Code of Ethics apply to and are binding for all the company's business functions, employees, suppliers and main partners.

In particular, the owners and company management must be guided by the principles of the Code when setting corporate objectives, proposing investments and implementing projects, as well as in any management decisions or actions.

Employees, suppliers, independent collaborators, as well as business partners and all those with long-term contractual relationships are required to conduct themselves in compliance with the provisions of the Code. Pinsami S.r.l. undertakes to disseminate the key principles contained in this Code of Ethics to the Recipients, in order to ensure that the Code is correctly understood.

The Code of Ethics is contractually binding and therefore compliance with the rules contained herein should be considered an essential part of the contractual obligations of Pinsami S.r.l. employees, as provided for in Art. 2104 of the Italian Civil Code. A violation of the rules of the Code may constitute a breach of the fundamental obligations of the employment relationship or a disciplinary offence, with all legal consequences, including those relating to the continuation of the employment relationship, and may result in liability for any resulting damage.

In order to facilitate the full implementation of the Code, the company undertakes to:

- monitor the application of the Code of Ethics by all relevant parties, including by receiving and addressing any reports or concerns;
- report any breaches of the Code to company management;
- establish communication channels through which breaches or suspected breaches of national and EU law may be reported;
- review the Code periodically, where necessary, in response to any amendments or additions to applicable regulations or company procedures;
- propose or apply appropriate sanctions in the event of a breach.

COMPANY VALUES



TRANSPARENCY

Our conduct is based on the truthfulness, accuracy and completeness of the information produced. Transparency is a modus operandi that the company adopts both in disclosing information internally and in its external relations.



INTEGRITY

Pinsami S.r.I. is a company where fairness, honesty, equity and impartiality — both internally and externally — represent a shared way of thinking and acting.



RESPECT

Personnel are a key resource of Pinsami S.r.l. Respect, opportunities for growth and professional development, and the recognition of individual merit are our guiding principles.

Pinsami S.r.l. believes in and pursues fair competition, adopting principles such as fairness and transparency towards all market players. In this regard, the company emphasises that it is fully committed to respecting the intellectual property rights of others and to maintaining the strictest confidentiality with regard to any strategic or confidential information or trade secrets of its customers, from whom the company expects conduct based on mutual respect.

As mentioned above, the values of transparency and honesty guide every company activity, including accounting, administrative-financial and communication activities.

In the area of tax compliance, the **principles of segre- gation and traceability** are applied. All operations and transactions must be conducted with the highest standards of **integrity**, ensuring that every stage of management can be analysed, the responsibilities of all parties involved are clear, and that it is always possible to reconstruct how activities have been carried out.

- Maximum transparency is applied to every accounting activity in compliance with current regulations and best business practices. Indeed, Pinsami S.r.l. adheres to high standards of financial planning, ensuring its tax system is aligned with the applicable accounting principles.
- Priority is given to the accuracy of exchanged information, the formal and substantive legitimacy of transactions, and the clarity and truthfulness of accounting records.
- All documentation necessary for proper bookkeeping is duly recorded and retained. For each accounting transaction, a record is kept to enable the identification of the different levels of responsibility.

In terms of communication, our company undertakes to provide complete and truthful information to both business partners and external parties entitled to make such a request in a timely manner. In this sense, the Code of Ethics serves as a means to inspire behaviours and to guide the company's culture and decisions towards applying the principle of transparency. The integrity of our business is driven by the desire to pursue business objectives while respecting antitrust regulations and promoting fair competition between parties. To do so, we conduct our business within a framework of **fair competition**, with honesty and respect for those we do business with, and we openly oppose any corrupt practices aimed at obtaining undue advantage. This applies both in relations with public bodies (including in their capacity as supervisory authorities) and in relations with private entities. Pinsami S.r.l. is committed to taking an uncompromising stance against any conduct aimed at misappropriation or at providing an unlawfully obtained advantage. Under no circumstances can the pursuit of corporate interests justify dishonest conduct.

In addition, the company categorically prohibits the **counterfeiting** of products, or any part thereof, and the **alteration** of national or international trademarks or other distinctive marks of industrial products produced by third parties. The use of counterfeit or altered trademarks or brands is expressly prohibited, in compliance not only with the law, but also out of respect for our customers and competitors.

Our company is aware of the importance of taking an active part in the local community, supporting activities in line with our mission and the principles of the Code of Ethics. However, we consider it essential to regulate all donations, sponsorships and partnerships, with a view to constantly complying with the principle of traceability and transparency in our decision-making. For this reason, the selection of beneficiaries and the entire process culminating in third parties receiving our contributions is carefully monitored to **prevent conflicts of interest** and to avoid any risk that what is donated to support a cause may be used for corrupt purposes.

Any situation potentially giving rise to a conflict of interest must be promptly communicated by personnel to their superior, examples of which are given below:

- Economic and financial interests of employees and/or their families in the activities of suppliers, customers and competitors, using their position in the company or the information acquired to gain a personal advantage.
- Carrying out of work activities of any kind with customers, suppliers or competitors.
- Acceptance of money, favours or benefits from persons or companies that are or intend to enter into business with Pinsami S.r.l.



As a company, we try to reflect the principle of inclusion by acting responsibly and respectfully and by incentivising our staff to do the same. Dialogue, as a means of fostering a sense of belonging and sharing of a common vision, is very important. That is why we try to approach our business choices by sharing issues and valuing the contribution of our staff. The characteristics of the individuals who make up our company are respected and valued, because we believe that paying close attention to our staff can strongly encourage each individual to act with professionalism, integrity and responsibility. By adopting a continuous improvement approach, we ask managers to value and strengthen the existing skills within individual work teams by implementing **staff training programmes** that support both professional and personal development and growth.

For us, employees have equal dignity and, regardless of their role within the company, we strive to offer them equal opportunities. Discrimination on the basis of race, colour, gender, country of origin, age, religious belief, marital status, sexual orientation, gender identity, individual expression, military or veteran status, or disability is strictly prohibited and subject to disciplinary action. These principles are also applied to all processes concerning selection, recruitment, training, career advancement and dismissal. In this

regard, decisions relating to human resources management are made based on the alignment between the required and actual profiles, and the related assessments are carried out on merit-based criteria, rejecting favouritism, nepotism and any form of patronage. It should also be noted that any disparities justified by objective criteria reflect the different qualities of individuals and do not constitute discrimination by the company.

The company expects to receive full cooperation from employees, at all levels, in maintaining a working climate of mutual respect for each other's dignity, integrity and reputation.



No forms of harassment and bullying in either internal and external relations will be tolerated, including: the creation of an intimidating, hostile or isolating working environment for workers, or the unjustified interference with the performance of others' work, including the creation of obstacles to other staff members' individual work prospects for purely competitive reasons. We will not tolerate any form of harassment or violence of a verbal or physical nature that may affect the well-being and dignity of others. Furthermore, to maintain a workplace that respects everyone's well-being, working under the influence of alcohol or drugs will be regarded as having a detrimental impact on the working environment and will be dealt with in line with the relevant contractual provisions. Similarly, without prejudice to the general smoking ban in the workplace, Pinsami S.r.l. will pay particular attention in shared working environments to the needs of anyone who experiences physical discomfort due to smoke and requests to be protected from exposure to second-hand smoke at their place of work.

We strongly oppose the **exploitation of minors** through the use of child labour and all forms of modern slavery, and we are committed to regulating all labour relations through contracts that guarantee worker protection. Furthermore, by rejecting the use of forced and compulsory labour, we refuse to employ anyone who is working against their will or who is not free to terminate their employment contract.

Accordingly, the company will require its business partners to share the same commitment to respect human rights and the rights of every worker.

In our commitment to combating all forms of inhumane treatment, we have aligned working hours with the National Collective Bargaining Agreement, establishing a maximum limit for overtime, which is appropriately remunerated at a higher rate. We are committed to providing **fair pay** that reflects the work performed and ensures a decent and dignified standard of living.

With regard to the employment of young workers on internships or apprenticeships, we undertake to avoid exposing them to dangerous or harmful situations inside or outside the workplace.

Company assets, and in particular communication tools and means of transport, are assigned to our personnel according to the work they perform, and all personnel are asked to carefully look after these assets. Therefore, the use of computer systems and related programs and applications must be limited to those required for their professional activities. With this in mind, staff are expected to take appropriate care of the IT equipment provided and to respect **copyright** regulations. Staff must also comply with the prohibition on storing files or documents of an illegal, offensive or discriminatory nature as well as the prohibition on altering data, information and programs in any way.

Protecting the privacy of our employees is considered a matter of great importance and is managed through the application of high security standards to regulate the type of information requested and how it is processed and stored. Pinsami S.r.l. undertakes to protect information relating to its employees and third parties that is generated or acquired internally and as part of business relationships, and to avoid any misuse of this information. Information, knowledge and data acquired or processed by employees in the course of their work as part of their duties belong to Pinsami S.r.l. and may not be used, communicated

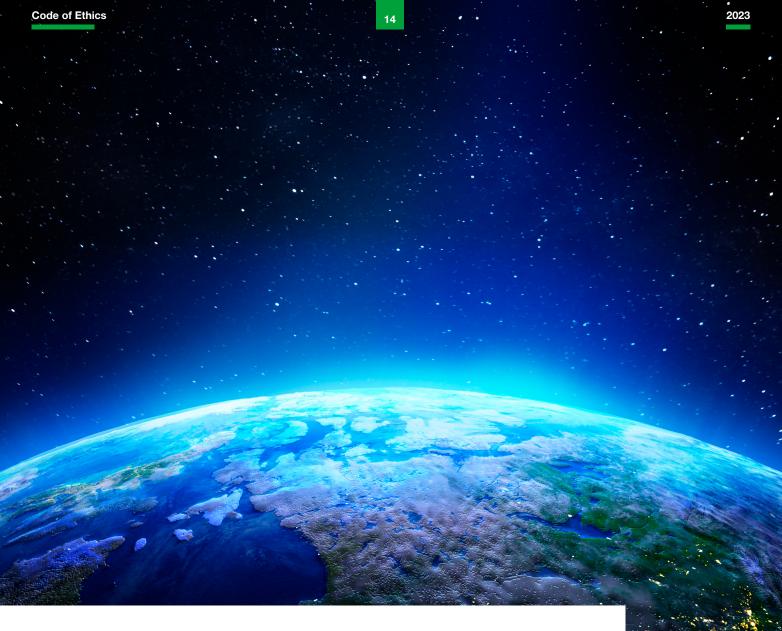
or disclosed without specific authorisation from their superior. Without prejudice to the prohibition on divulging information relating to the organisation and to the company's production methods or making use of this information in such a way that could be prejudicial to the company, all Pinsami S.r.l. employees are required to:

- Acquire and process in the manner defined by the specific procedures — only the data necessary and appropriate for the purposes of the employee's unit and directly related to the employee's duties;
- Store the data in such a way that unauthorised persons are prevented from gaining access to it;
- Disclose such data in accordance with established procedures and/or with the explicit authorisation of senior staff and, in any case, only after ensuring that disclosure is appropriate in the specific case;
- Ensure that there are no legal or contractual restrictions on the disclosure of information concerning third parties linked to Pinsami S.r.l. by a relationship of any kind and, where appropriate, obtain their consent; organise the data in such a way that any authorised person can easily obtain an accurate, comprehensive and truthful picture.

OCCUPATIONAL HEALTH AND SAFETY

Pinsami S.r.I. believes that investments in occupational health and safety should be directed both towards the proper training of personnel, in line with regulatory requirements, and towards organisational tools of a technological or technical/instrumental nature. The safeguarding of the health and safety of workers is of the utmost importance to us; we aim not only to comply with regulatory requirements, but to continuously improve working conditions. With this in mind, we believe that knowledge of the risks present in the workplace is the best form of prevention. For this reason. we are committed to providing all our employees with accurate information and training that takes into account any potential identifiable risks. We also believe that the experience of personnel who have worked for some time in the company can greatly contribute to a realistic assessment of the risks present and, in particular, can help increase the level of awareness of occupational health and safety issues.

Pinsami S.r.l. expects that employees of all levels, during the performance of their role and in accordance with the training received, will endeavour to identify potential hazards, to undertake and implement measures aimed at removing the risks or, if this is not possible, to minimise them as much as possible.



THE IMPORTANCE OF ENVIRONMENTAL RESPONSIBILITY

In fulfilling the company's mission, the conduct of all Recipients of this Code must be guided by the ethics of responsibility. This commitment inevitably leads us to focus our attention on both society and the environment. We pay considerable attention to environmental issues and, whenever possible, we adopt business strategies and techniques that reduce the environmental impact generated by our activities. To do this, we strive to keep up to date with innovations derived from scientific

research and the availability of the best techniques and technologies that can be applied to our business.

Furthermore, Pinsami S.r.l. operates in compliance with current legislation and in line with the following principles:

- Gradual integration of environmental considerations related to business activities into the company's strategies;
- Sustainable management of en-

vironmental resources, including through policies to optimise the use of natural resources;

- Implementation of all actions necessary to ensure compliance and adaptation to current regulatory requirements;
- Constant updating of staff on legislative and regulatory developments relating to environmental issues;
- Raising staff awareness and involvement in environmental issues in order to achieve high standards of professionalism.

SHARING GOOD PRACTICES WITH THIRD PARTIES

Pinsami S.r.l. considers it essential to build a strong shared understanding of the founding principles set out in this Code of Ethics, not only among internal staff but also by playing an influential role with external parties, such as: suppliers, contract workers, consultants, business partners, etc. The actions of all those who operate outside our company and whose activities contribute to the achievement of our corporate objectives must be bound by the principles of legality, independence, fairness, fair pricing, diligence, confidentiality, professionalism and good faith. In addition to this document, the company has adopted a Code of **Conduct for Suppliers and Part**ners, which defines the social-ethical guidelines that our partners must respect. This document is an integral part of the contracts and agreements entered into with our business network.

We believe that sharing these principles enables us to forge lasting relationships characterised by trust in our partners.

The supplier selection process, as well as the purchase of goods and services from third parties, is approached with a view to ensuring transparency and consistency between what is requested and what is delivered. This process is governed by specific internal procedures that the company has adopted to ensure its **impartiality** and to govern the periodic monitoring of the fulfilment of the company's requirements.

Personnel who are involved in purchasing decisions must:

 Adequately inform third parties of the commitments and obligations imposed by the Code, requiring compliance with the ethical principles set out there-

- in, in the context of the activities that such parties carry out on behalf of Pinsami S.r.l.;
- Not have any personal obligations to suppliers, reporting any past relationships or conflicts of interest;
- Promptly report to the Supervisory Body any attempt to alter, or any instance of alteration of, normal business relations:
- Refrain from offering goods or services to personnel of other companies/entities in order to obtain confidential information or direct or indirect benefits relevant to themselves or the company. Nor must personnel accept goods or services from external or internal parties by engaging in conduct aimed at favouring such parties.

With the aim of measuring the degree of compliance with current legislation, with particular reference to occupational health and safety and environmental protection standards, Pinsami S.r.l. has the right to carry out audits of its suppliers, according to agreed procedures.

All contracts entered into with third parties are defined in accordance with current legislation and specify termination clauses that allow Pinsami S.r.l. to terminate relationships with parties that fail to comply with the regulations.

Pinsami S.r.l. undertakes to inform third parties with whom it has a contractual relationship of the contents of that contract (including the definition of the characteristics of the activity, the terms of provision of the requested service, and the payment deadlines), as well as of the consequences of any circumstances that may lead to termination of the relationship. To this end, we adopt a fair and comprehensive approach to informing our suppliers of the contents of the contract. In particular, through information relating to the Code of Ethics, we communicate the expected standards of conduct to those with whom we have entered into agreements or contracts.

Relationships with third-party suppliers of goods/services shall also be conducted in the complete absence of corruption. Pinsami S.r.l. is not interested in any preferential treatment that does not derive directly from its commitment to excellence. Therefore, company personnel must refrain from offering, promising or giving, directly or indirectly, anything of value - such as gifts, business arrangements or other benefits that could influence a decision relating to the company's business or result in an unfair business advantage.

In addition, in managing its business relations with foreign countries, the company, before carrying out export activities, carries out the appropriate checks in relation to possible restrictive economic sanctions imposed by the European Union on the recipient country, as part of the fight against terrorism.



Pinsami S.r.l. establishes relationships with its customers characterised by a high level of professionalism and guided by availability, respect, courtesy, and a commitment to providing the highest level of support. All relationships entered into by the company are conducted with a view to maximising quality. Furthermore, the company aims to achieve customer satisfaction, rejecting any form of discrimination against customers that could undermine the principle of equality.

However, the adoption of high quality standards is not the only goal — in fact, it goes hand in hand with customer protection. Disputes with our customers are perceived as a failure, which is why we try to avoid them by quickly resolving complaints made by our customers. Pinsami S.r.l.'s activities constant-

ly require the acquisition, storage, processing, communication and dissemination of documents and information relating to negotiations, administrative procedures, financial transactions and knowhow. Pinsami S.r.l.'s databases may contain, among other things, personal data protected by privacy laws, data that cannot be disclosed externally due to negotiated agreements, and data whose inappropriate or untimely disclosure could result in damage to corporate interests. Adequate protection of confidential customer information and data is our primary objective, and so it is the obligation of every employee to ensure the confidentiality required by the circumstances for each piece of information they become aware of in the course of their work.

Contracts and communications

with our customers, prepared in accordance with adopted company procedures, should be:

- Clear, simple and formulated in the language as close as possible to that habitually used by the stakeholders involved;
- Compliant with current regulations and guidance of the applicable authorities, without engaging in evasive or otherwise unfair practices (such as the inclusion of unfair terms or clauses that disadvantage consumers);
- Complete, thanks to comprehensive and accurate information on the products and services provided, so that no element relevant to the customer's decision is overlooked;
- Designed to ensure the protection of confidential customer information.



Our employees and contract workers who are required to present or provide information externally regarding Pinsami S.r.l.'s objectives, activities, results or viewpoints — for example, through participation in conferences, congresses and seminars; the preparation of articles, essays and other publications; or participation in public events — must obtain authorisation from the head of their organisational unit for any prepared

texts and reports, as well as the proposed courses of action they intend to follow.

In relations with the **media**, information must be truthful and transparent.

The company makes efforts to present itself accurately and consistently in its communications with external parties. Such relations are reserved exclusively for the corporate functions and the

responsibilities delegated to them. It is forbidden to provide information to media representatives or provide such information without the authorisation of the competent functions. Moreover, Pinsami S.r.l. employees must under no circumstances offer payments, gifts or other benefits intended to influence the professional activities of media representatives, or that could reasonably be interpreted as such.

RELATIONS WITH PUBLIC AUTHORITIES

Pinsami S.r.l.'s relations with public authorities, public officials or persons in charge of a public service must be guided by the principles of professional integrity and efficiency and strictly comply with applicable legal provisions, and must in no way compromise the integrity or reputation of the company itself. The exchange of any kind of benefit or advantage between persons belonging to Pinsami S.r.l. and public officials or persons in charge of a public service is also expressly prohibited.

The responsibility for commitments to public authorities and institutions is reserved exclusively to the appointed and authorised corporate functions in the strictest compliance with the applicable laws and regulations and must not

compromise the integrity and reputation of the company in any way. For this reason, documentation on any contact with public authorities must be collected and retained.

The company, through its employees or representatives, must not promise or offer to public officials, persons in charge of a public service, or public sector employees in general, any money, goods or other benefits of any kind with the aim of promoting or furthering their own interests or those of the company, or to compensate or reward them for performing an official act or for carrying out an act contrary to the duties of their office.

Corporate hospitality and gifts, or any other form of benefit (including donations), are permitted only if they are of modest value and cannot be interpreted by a third party, acting objectively and impartially, as acts intended to obtain unfair advantages or favours. In any case, such acts must always be authorised and adequately documented.

Any activity, including through an intermediary, aimed at influencing the independence of judgement or securing any advantage for the company is prohibited.

Any employee who directly or indirectly receives offers of benefits from public officials, persons responsible for a public service, or public sector employees in general must immediately report this to the Supervisory Body, if they are an employee, or to the appropriate company contact person, if they are a third party.

DISSEMINATION, AWARENESS AND IMPLEMENTATION

The effective application of the adopted Code of Ethics starts primarily with the **dissemination** and sharing of the Code with its Recipients, whether internal or external to the company. The implemented strategy is based on:

- External sharing with all stakeholders through publication on the corporate website https:// www.pinsami.it.
- Internal sharing on the company intranet and posting of a hard copy in a company location accessible to all employees. Furthermore, awareness of the Code of Ethics is promoted internally through meetings with staff. Training is also encouraged by the Supervisory

Body, which contributes in assessing the training plan and initiatives organised according to the roles and responsibilities of the various company personnel. With regard to the training of new employees, there is a training activity designed to illustrate the contents of the Code and the rules of conduct they are required to observe.

Company personnel must be aware of and understand the principles of the Code, as well as the reference procedures governing their functions and responsibilities. Each worker is obliged to:

 Refrain from conduct contrary to the ethical principles and procedures adopted;

- Cooperate actively and fully with the authorities during any inspections or visits;
- Contact their superiors or the Supervisory Body if they need clarification on how to apply the provisions of the Code; carefully select their co-workers by requesting confirmation that they have read the Code of Ethics; liaise with internal functions, as well as with the Supervisory Body, on identification of any possible breaches;
- Promptly report to their superiors any findings or information provided by stakeholders about possible breaches of the Code of Ethics.

INTERNAL CONTROL SYSTEM

THE TASK OF VERIFYING THE IMPLEMENTATION AND ENFORCEMENT OF THE CODE OF ETHICS FALLS TO:

- CHAIRMAN OF THE BOARD OF DIRECTORS
- BOARD OF DIRECTORS
- SUPERVISORY BODY

Pinsami S.r.l. has established a Supervisory Body composed of two external members, Giulia Antelmi and Roberto Grisenti. The Supervisory Body has the task of:

- Monitoring the application of and compliance with the Code of Ethics through oversight activities and, where necessary, proposing updates in line with changes in corporate values and applicable regulations;
- Expressing opinions on the review of company procedures in order to ensure their consistency with the Code of Ethics and vice versa; promoting the widest possible dissemination and awareness of the Code among employees and partners;

- Ensuring that all possible tools and resources are made available to facilitate the understanding, interpretation and implementation of the provisions set out in the Code;
- Performing checks on any reports of breaches of the reference standards or Code of Ethics, in order to assess the facts and enable the Board of Directors to implement disciplinary measures if the breach is ascertained;
- Discouraging any form of retaliation of any kind against those who have provided information on possible breaches of the Code or standards.



The provisions of this Code form an integral part of the contractual obligations entered into by staff and by any party that has a relationship with the company.

A breach of the principles and conduct set out in the Code of Ethics compromises the relationship of trust between Pinsami S.r.l. and the party responsible for the breach, who may be subject to disciplinary action.

The potential resulting measures will differ depending on who is responsible for the breach:

 Employees will be subject to disciplinary measures in accordance with the applicable employment contract, irrespective of any criminal implications of their conduct. Disciplinary measures range from a warning or reprimand to suspension without pay and, in the most serious cases, dismissal. Before any disciplinary measures are taken, the person concerned is given the opportunity to justify their conduct in accordance with the Workers' Statute.

- For consultants, contract workers, customers and suppliers, specific ways of terminating the contractual relationship are set out in the individual contracts.
- In the case of persons in management positions, directors

or legal representatives, the Supervisory Body will submit a formal communication to the Shareholders' Meeting, convened in ordinary or extraordinary session at the express request of the Supervisory Body. The company can also claim compensation for damages suffered.

The correct and effective application of the Code of Ethics is only possible through the commitment and contribution of the entire company structure, which is responsible for ensuring that every individual behaviour aligns with the principles it sets out.

REPORTING OBLICATIONS AND REQUESTS FOR CLARIFICATION

Pinsami S.r.I. has established an internal reporting channel through which reports falling within the scope of whistleblowing legislation can be made and managed, in accordance with the following procedures:

- in writing: hard copy;
- verbally, through a dedicated phone line or, at the request of the reporting party, through a direct meeting with the whistleblowing manager (to be held within 15 days of the request).

As an alternative to the internal channel, the following channels may be used under specific conditions:

- external channel provided by the Italian National Anti-Corruption Authority (ANAC); public disclosure;
- report to the judicial or tax authorities.
- The details of the above are contained in the "Whistleblowing Procedure" prepared by Pinsami S.r.I.

Reports that do not fall within the scope of whistleblowing legislation shall be regarded as "Ordinary Reports". These include reports linked to a personal interest of the reporting party, such as: labour disputes, discrimination, interpersonal conflicts between colleagues, data processing reports, etc.



Pinsami S.r.l.

Via M. Mazzacurati 13/B 42122 Reggio Emilia VAT No. 06549760483 Tel. +39 0522 18498 www.pinsami.it www.pinsamiprofessional.com







