



**EPTA GROUP**  
**WHISTLEBLOWING PROCEDURE**

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## 1. INTRODUCTION

The success of Epta Group over the years has been always based on the compliance with laws, regulations and internal policies, as well as on a strong commitment to the integrity and ethical principles by its employees and collaborators.

In order to protect Epta Group interests, including goodwill, company and brand reputation, Epta Group has adopted this **Epta Group Whistleblowing System**, covering all companies and branches under Epta Group.

**Purpose** of this Epta Group Whistleblowing Procedure (also simply the “**Procedure**”) is to provide principles and rules for the management of the Epta Group Whistleblowing System, from the Whistleblowing Report submission to its evaluation and closing.

Whistleblower cooperation will allow Epta Group to keep growing together through a clear commitment to compliance and risk prevention.

Epta Group Whistleblowing System is structured to comply with the relevant applicable laws on whistleblowing, as well as on personal data protection as a fundamental aspect to take into account, including without limitations the following:

- Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report breaches of Union law (“**EU WB Directive**”).
- Regulation (EU) 2016/679 of the European Parliament and of the Council, of April 27, 2016, regarding the protection of natural persons with regard to the processing of personal data (“**GDPR**”).
- Member States’ transposition laws of the EU WB Directive”) and other relevant local laws<sup>1</sup>.

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<sup>1</sup> The following is a not exhaustive list of some of the laws relevant for the purposes of the whistleblowing under this Procedure (inclusive of the Member States’ transposition laws of the EU WB Directive):

- Italian Legislative Decree of March 10, 2023, no. 24;
- Danish Act on Protection of Whistleblowers adopted on June 24, 2021;
- Portuguese Law no. 93/2021, of 20 December 2021;
- Romanian Law No.361/2022 on the protection of whistleblowers in the public interest;
- Spanish Act 2/2023 of February 20, 2023;
- French law n° 2022-401 dated 21 March 2022 and legislative decree dated 3 October 2022;
- Turkish whistleblowing-related legislation, e.g., Personal Data Protection Law numbered 6698 and dated 2016; Labor Law numbered 4857 and dated 2003; Criminal Code numbered 5237 and dated 2004;

This Procedure is made available on the Epta website at the following link:  
<https://www.eptarefrigeration.com/en/about-us/organisation/corporate-governance-system/business-ethics>.

## 2. APPLICABILITY AND IMPLEMENTATION

This Procedure applies to, and is binding for, any of the Epta Companies. Management Body of the relevant Epta Company is in charge of approving this Procedure at local level and shall cause that the respective employees and staff comply accordingly. In this respect the relevant General Manager of each Epta Company is required to implement and disseminate this Procedure, as well as, whenever statutorily required, harmonize this Procedure locally, in a manner which will be consistent with the statutory requirements, if any, of the jurisdiction in which it is established, through the application of specific policies and procedures (the *Country Specific Policies*), by giving prompt notice to Epta Corporate & Legal Affairs Department.

Any derogation to this Procedure is therefore permitted only to the extent it is required by local applicable laws and regulations.

In case of a violation of any of the terms of this Procedure, following a disciplinary proceeding carried out in compliance with the provisions of the National Collective Bargaining Agreement, whenever existent, applied by the Epta Company at local level (the “**NCBA**”), a disciplinary measure may apply to Epta Companies’ employees, in accordance with local applicable statutory provisions.

## 3. DEFINITIONS

The following terms shall have in this Procedure the same meaning as set forth below. The singular shall include the plural and the plural the singular.

- **Anonymous Whistleblowing Report:** means any Whistleblowing Report that does not contain any details that allow or may allow the Whistleblower to be identified, even indirectly. In some countries anonymous whistleblowing may not be allowed and/or protected by law.

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- UK Employment Rights Act 1996 (section 43B);
  - Hungarian Act XXV of 2023 on complaints, disclosures in public interest, and related rules on reporting abuses;
  - German Whistleblower Protection Act of 31 May 2023, ABL 140/2023.

- **Whistleblowing Committee** (or simply “**Committee**”): means an *ad hoc* body established by Epta S.p.A., empowered - under the duty of confidentiality about the information acquired – (i) to provide support and assistance in the Whistleblowing Report(s) analysis and assessment, and (ii) to take final decision about the Whistleblowing Report. Whistleblowing Committee is composed by the Group Chief Human Resources Officer, Group General Counsel, Head of Internal Audit and by the members of the Epta S.p.A. *Organismo di Vigilanza*.
- **Procedure**: means this Epta Group Whistleblowing Procedure.
- **Epta Company**: means Epta S.p.A. as well as any company controlled by Epta S.p.A. “*Control*” means the possession, direct or indirect, of the majority of voting stock in such company or the possession, directly or indirectly, or the power to direct or cause the direction of the management of the controlled company.
- **Epta Group**: means Epta S.p.A and all the companies controlled by it.
- **Epta Group Whistleblowing System** (or simply “**System**”): means the Whistleblowing System implemented by Epta Group, whose principles and procedures are regulated by this Procedure.
- **Open Whistleblowing Report**: means any Whistleblowing Report that contains details that allow or may allow to identify the Whistleblower.
- **Organismo di Vigilanza** (or simply “**OdV**”): means the body established by Epta S.p.A. with the duty to, *inter alia*, (i) supervise the functioning, observance, effectiveness and adequacy of the Epta S.p.A. Organizational, Management and Control Model pursuant to Italian Legislative Decree of June 8, 2001 no. 231 (“**Italian Legislative Decree 231/2001**”), and (ii) take care of its update.
- **Concerned Person**: means a natural person who is mentioned or is referred to in the Whistleblowing Report as a person to whom the breach is attributed or with whom that person is associated.
- **Personnel & Business Partners**: means the employees, collaborators, managers, officers, directors and representatives of the relevant Epta Company as well as any other individual or third party acting on behalf of or with the relevant Epta Company, such as suppliers, agents, brokers, contractors, clients.

- **Protected Persons:** means the persons other than Whistleblower which are protected under this Procedure in case of Whistleblowing Report falling into the principles and rules as set forth in this Procedure, including without limitations the following: (a) *facilitators* (i.e., natural persons who assist a Whistleblower in the reporting process); (b) third persons who are connected with the Whistleblower and who could suffer retaliation, such as colleagues or relatives of the Whistleblower; (c) legal entities that the Whistleblower owns, works for or is otherwise connected with in a Work-Related Context; (d) shareholders and persons belonging to the administrative, management or supervisory body of an undertaking, including non-executive members; (e) any persons working under the supervision and direction of contractors, subcontractors and suppliers which have submitted a Whistleblowing Report.
- **Recipient:** means the Epta Group Head of Internal Audit.
- **Whistleblower:** means any employee, officer, director, manager, internal stakeholder, any third party which acts on behalf of or interacts with Epta Companies (including without limitations customers, suppliers, contractors, agents, brokers and similar), volunteer and trainee, candidate to job-related relationships (for the information acquired during the recruitment process or other pre-contractual negotiations), former employee, who submits a Whistleblowing Report, as well as any other subject or entity entitled to submit a Whistleblowing Report according with local laws.
- **Whistleblowing Report:** means the report submitted by a Whistleblower via the Epta Group Whistleblowing System, in accordance with the principles and rules as set forth in this Procedure.
- **Work-Related Context:** means current or past work activities in or for Epta Group through which, irrespective of the nature of those activities, Whistleblower acquires information on alleged breaches falling into the Epta Group Whistleblowing System scope.

#### 4. WHAT EPTA GROUP WHISTLEBLOWING SYSTEM IS

The Epta Group Whistleblowing System is a Group-based **confidential and protected channel**, available for Whistleblower to report (also *anonymously*, if Whistleblower prefers) **in good faith and to the best of Whistleblower direct knowledge, detailed reports based on precise and consistent factual elements as well as on reasonable suspicions, acquired in the Work-Related Context, which are or may be reasonably linked to the violation of:**

- (i) **Epta Group Code of Ethics**
- (ii) **Epta Group policies, directives, procedures**
- (iii) **Applicable laws and regulations**
- (iv) (limited to Epta S.p.A.) **misconducts relevant to the Italian Legislative Decree 231/2001 and to the rules of conduct, prohibitions and control principles provided by the Organizational, Management and Control Model pursuant to Italian Legislative Decree 231/2001.**

The specific mailbox [compliance@eptarefrigeration.com](mailto:compliance@eptarefrigeration.com) can be contacted only and exclusively for any request of **information or clarifications on this Procedure**.

For sake of clarity, it is understood that the System can be used only and exclusively for Whistleblowing Reports falling into the scope of this Procedure.

Use of Epta Group Whistleblowing System is **voluntary** and **complementary** to any other reporting lines established at Epta Companies' level, if any.

#### 5. ACCESS TO WHISTLEBLOWING SYSTEM

The Epta Group Whistleblowing System is available at the following link:

<https://eptawhistleblowing.integrityline.com/>

## 6. BASIC PRINCIPLES ON HOW EPTA GROUP WHISTLEBLOWING SYSTEM WORKS

1. All Personnel & Business Partners of Epta Group should be duly informed on the existence and availability of the Epta Group Whistleblowing System.
2. Whistleblower can submit a Whistleblowing Report either through an *Open Whistleblowing Report* or an *Anonymous Whistleblowing Report*.
3. To ensure an Anonymous Whistleblowing Report, it is recommendable not to use a device provided by the Epta Company and/or connected to the corporate network / intranet, to access the System directly by copying or writing the URL address in an internet browser rather than clicking on a link, and not to provide any data which may allow to identification of the Whistleblower, either directly or indirectly.
4. Although Anonymous Whistleblowing Reports are allowed, Whistleblowers are invited to submit their Whistleblowing Reports via an Open Whistleblowing Report, to make the assessment and subsequent internal investigations more effective. Notwithstanding this, if Whistleblower decides to proceed with an Anonymous Whistleblowing Report, he/she is invited to provide a Whistleblowing Report with as many details as possible and based on precise and concordant elements.
5. The information and data communicated through the System are automatically encrypted and will remain strictly confidential. Epta Group will adopt the necessary technical and organizational measures to protect Whistleblower and Concerned Person identity as well as the confidentiality of the data and information included in the Whistleblowing Report.
6. Epta Group is engaged and strongly committed to protect *bona fide* Whistleblower (as well as the Protected Person) against intimidation, harassment, reputational damage, unfavorable treatment, discrimination and retaliation (in any form), without prejudice to the right of Epta Group to start a disciplinary proceeding and apply (at the end) a disciplinary measure against a Whistleblower who will be found to have knowingly and willfully or gross negligently made a fake and/or defamatory and/or misleading Report.



7. Whistleblowing Reports may be shared only and exclusively with the people directly involved in the Whistleblowing case management, in the internal investigations and/or in the disciplinary measures stages, as better specified in the following Sections.
8. Epta Group will guarantee, in any case, the exercise of the Whistleblower and/or Concerned Person legal rights, in compliance with the relevant applicable laws, including without limitations personal data protection laws.

## 7. STEPS TO SUBMIT A WHISTLEBLOWING REPORT

Access to Epta Group Whistleblowing System and steps to follow are detailed below:

- **Step 1:** Whistleblower can have access to the System by clicking on the link as reported in Section 5 above. The link re-directs Whistleblower to the platform, provided by the external provider **EQS** (German-based company), which provides guarantees of adequate security measures to keep Whistleblower and Concerned Person identity protected as well as to ensure confidentiality of the information provided.
- **Step 2:** Whistleblower can select any of the 5 languages the System is set up (i.e., English, French, German, Italian and Spanish).
- **Step 3:** Whistleblower is required to fill in the relevant sections and report facts. It is also possible to attach relevant documents to complement the Whistleblowing Report. Whistleblower may also (a) submit a Whistleblowing Report through the recorded voice messaging system, available within the platform, or (b) request a meeting in person, in accordance with the modalities and procedures provided by the local applicable laws, including the Whistleblower right, in case of transcription of the meeting, to check, rectify and confirm the content of the transcript.
- **Step 4:** Whistleblower is then required to set up its own password and a secure inbox, through which Whistleblower will be able to (i) provide additional information, (ii) interact with the Epta Group Recipient of the relevant Whistleblowing Report, and (iii) be kept informed about the status of the Whistleblowing Report as sent.

When submitting the Whistleblowing Report, the Whistleblower receives an ID number and must create a password and the following shall apply:

- It is the responsibility of the Whistleblower to note down and to remember ID number.
- In the event of loss of the ID and/or password, regardless of the fact it is an Open or an Anonymous Whistleblowing Report, neither the Epta Group IT department nor the platform service provider will be able to provide a new password and/or ID and consequently the Whistleblower will be required to submit a new report.
- **Step 5:** Whistleblower is required to read and acknowledge the Data Privacy Notice and then to answer a security question.
- **Step 6:** finally, Whistleblower submits the Whistleblowing Report and receives the report number as well as an automatic notice via email (if the email has been provided), as an **acknowledgement of receipt (within 7 calendar days)**.

For any technical issue in reaching the platform, it is necessary to contact the Epta Group IT department by opening a service ticket via the ordinary procedures in place. For any other technical issue, it is necessary to contact the Head of Internal Audit who will re-direct the request to EQS.

## 8. WHISTLEBLOWING REPORT MANAGEMENT

The below paragraphs set forth the applicable procedure regarding the entire Whistleblowing Report(s) management.

Whistleblowing Report is received by the **Head of Internal Audit** which, in compliance with the “*strict need-to-know*” principle:

- A. carries out a preliminary assessment of the case, possibly leveraging on external law firms and/or advisors,
- B. informs the other Committee members with a summary of the facts reported (without revealing the Whistleblower identity), and
- C. autonomously decides whether to:
  - i. close the case because the Whistleblowing Report is manifestly not grounded, is out of scope or is irrelevant according with this Procedure and applicable laws requirements (subject to prior explanatory reasons and information to Committee, which may oppose and request for a more in-depth assessment), provided that Head of Internal Audit shall inform Whistleblower about the reasons for which the case has been closed;

- ii. directly manage the Whistleblowing Report, with the support of other competent Group functions (whenever necessary) as well as of the other Committee members in case an analysis from legal and/or HR perspective is required;

The activities carried out by Head of Internal Audit may include – *inter alia* – the request to Whistleblower for more information, additional clarifications or pieces of evidence, the engagement of external lawyers or consultants for specific analysis, the hearing of Whistleblower, other parties involved and/or witnesses, the execution of any other activity useful for fact-finding mission;

- iii. involve local HR function in case of labor law-related Whistleblowing Report;
- iv. involve other local functions depending on the subject matter of the Relevant Whistleblowing Report;
- v. involve Global functions whenever deemed appropriate, i.e., in the event of a cross country or multi-jurisdictional Whistleblowing Report;

- D. provides Whistleblower with feedback about the progress and outcome of the Whistleblowing Report, within a reasonable period of time, which shall not exceed **3 months** from the acknowledgment of receipt or, if an acknowledgment of receipt was not sent to Whistleblower, 3 months from the expiration of the period of 7 days after Whistleblowing Report was made.

For the sake of clarity, the “involvement” under the above bullet points iii., iv., and v., means that Whistleblowing Report management is delegated to the relevant roles as above identified. Therefore, such roles may, on the basis of the circumstances of the specific case and in compliance with the *Processing Principles* as set forth in Section 10 below:

- interact with Whistleblower (for requests for clarification or further information, for instance if the Whistleblowing Report is generic or incomplete),
- appoint external consultants for specific analysis, hearing Whistleblower, other parties involved and/or witnesses,
- carry out any other activity useful for fact-finding mission.

In the same cases under points iii., iv. and v. above, **Head of Internal Audit (a)** receives a **report** on evaluations done and activities taken (also for the purposes to allow Head of Internal Audit to provide Whistleblower with the feedback as set forth in point D above), **(b)** takes Committee

constantly and adequately informed by sharing the same report but without revealing the personal identity of the Whistleblower, in compliance with the *Processing Principles* as set forth in Section 10 below.

For the avoidance of doubts:

- a) neither Global nor other local functions, whenever involved, are empowered to close the relevant Whistleblowing Report, other than the Head of Internal Audit and only in the cases permitted by this Procedure;
- b) involvement of corporate functions at central or local level must take place in compliance with the *Processing Principles* as set forth in Section 10 below. Therefore, Whistleblower identity can be disclosed only to Head of Internal Audit and to central or local function(s) as necessarily involved in the case, other than in the following cases:
  - Whistleblower gives its consent to disclosure to other internal stakeholders or third parties;
  - disclosure is required by the local applicable law(s).

In the Whistleblowing Report management, the Concerned Person may be heard, or if requested by the latter shall be heard, by Recipient and/or by Committee, including through written observations and documents.

In the event the **Whistleblowing Report concerns the Recipient**, the platform redirects the Whistleblowing Report to the other remaining Committee members, excluding the Recipient from any kind of communication and information about the case.

In the event the **Whistleblowing Report concerns one or more of the remaining Committee members (other than the Recipient)**, the affected Committee member(s) will be excluded from any kind of communication and information about the case.

In the event **(i) Whistleblowing Report concerns a local function / role** which could be in charge of the case assessment based on the subject matter reported and **(ii) Head of Internal Audit** considers that the Whistleblowing case management should be handled locally, the Head of Internal Audit shall identify any other role which will take care to carry out the necessary actions, in any case in compliance with the *Processing Principles* as set forth in Section 10 below. It is a case-by-case

decision, considering it is not possible to determine in advance all the possible scenarios which may arise.

In the event a whistleblowing report is received without using the Epta Group Whistleblowing System (including reports concerning (i) misconduct relevant to the Italian Legislative Decree 231/2001 and (ii) violations of the Epta S.p.A. Organizational, Management and Control Model pursuant to Italian Legislative Decree 231/2001, reported to the **Epta S.p.A. OdV**), the relevant manager or function (or Epta S.p.A. OdV) having received such report shall invite whistleblower to submit its own whistleblowing report by using the correct channel indicated in Section 5 above, with a request for confirmation of having sent the report within the subsequent 7 days. Failing confirmation from the Whistleblower within such 7 days, the relevant manager or function (or OdV) having received such report shall forward the report through the channel indicated in Section 5 above and then the Report will be handled in accordance with this Procedure.

## 9. DECISION ON WHISTLEBLOWING REPORT

Following the execution of the relevant internal investigations and analysis, the **final decision on the Whistleblowing Report, inclusive of the application of any disciplinary measures towards the Concerned Person, is up to the Whistleblowing Committee.**

The relevant **disciplinary measure** shall be then **adopted by Epta Company's local HR** accordingly, based on the Committee decision and following a disciplinary proceeding, as provided for by the applicable NCBA.

The Whistleblowing Report shall be closed (with prior information to Whistleblower) within **3 months** from the acknowledgement of receipt or, if an acknowledgment of receipt was not sent to Whistleblower, 3 months from the expiration of the period of 7 days after Whistleblowing Report was made, by sending a communication to Whistleblower via the EQS platform, unless a judicial proceeding is pending, is likely to be initiated and/or in any other exceptional case to be adequately justified.

Head of Internal Audit shall provide summary report(s) on a semi-annual basis, to the (a) Epta S.p.A.'s Control and Risk Committee (*Comitato Controllo e Rischi*), Board of Statutory Auditors (*Collegio Sindacale*) and Board of Directors, as well as (b) Management Body of the Epta Company involved, about Whistleblowing Reports received, outcomes and decisions taken, always in compliance with the *Processing Principles* as set forth in Section 10 below.

## 10. SHARING OF WHISTLEBLOWING REPORTS AND WHISTLEBLOWER'S IDENTITY

**Whistleblowing Report and Whistleblower's identity may be disclosed**, on a strict *need-to-know basis*, with:

- a) **external advisors**, if necessary, engaged to ensure fair and adequate specialized legal or different required advice (subject to Whistleblower consent); and / or
- b) **local Authorities**, if mandatorily required by applicable laws,

in compliance with the below *Processing Principles*, to the extent it is legally feasible.

In this respect Epta Group shall, to the extent it is legally feasible:

- comply with the GDPR, local personal data protection laws provisions and requirements, as far as applicable, and with the Epta Group personal data protection policies;
- observe and enforce rigorous standards of prudence, continence, proportionality and confidentiality of information as well as Whistleblower personal identity protection, in compliance with applicable laws. In this regard, **Epta Group may decide to obscure those personal data which are not strictly necessary, to use password-protected files, to share a redacted or summarized version of the Whistleblowing Report**, depending on the contents and the kind of facts and information reported, on a *case-by-case basis*.

(the above hereinafter collectively referred to as "**Processing Principles**").

## 11. PROTECTION OF WHISTLEBLOWER

Epta Group is **engaged and strongly committed to protect bona fide Whistleblowers** (as well as Protected Persons and Concerned Persons) and shall **refrain from intimidating, discriminating and retaliating (such as through dismissal, change of duties, non-renewal, postponement or transformation of the fixed-term employment agreement, as well as any other intimidating, discriminating and retaliating circumstance as provided in the relevant local implementing law(s)), against Whistleblower and/or Protected Persons** for the facts and the other circumstantiated events provided in good faith and to the best of Whistleblower direct knowledge in the Epta Group Whistleblowing System.

The above is without prejudice to the right of the Epta Group to start a disciplinary proceeding and apply (at the end) a disciplinary measure against a Whistleblower who will be found to have knowingly and willfully or gross negligently made a **fake** and/or **defamatory** and/or **misleading Whistleblowing Report**.

It should be noted that Whistleblower (as well as Protected Persons) protection is guaranteed under the condition that:

- (i) at the time of the submission of the Whistleblower Report, the Whistleblower had reasonable grounds to believe that the information about the reported violations was true and fell within the areas set forth in Section 4 of this Procedure;
- (ii) the report was made through Epta Group Whistleblowing System (as indicated above).

## 12. PROTECTION OF CONCERNED PERSON

Concerned Person normally is not aware of the Whistleblowing Report against him/her, although a Whistleblowing Report may contain his/her personal data, which need to be processed accordingly, in order to manage the relevant Whistleblowing Report.

Therefore, Epta Group shall:

- a) protect - to the extent required by applicable laws - the rights of the Concerned Person, *inter alia* his/her confidentiality, reputation and right of defense, as well as the confidentiality of the documentation provided;
- b) evaluate, on a *case-by-case* basis, whether disclosure towards the Concerned Person of his/her personal data included in the Whistleblowing Report as well as of the related processing activities may be detrimental to the effective evaluation of the Whistleblowing Report and to the execution of the internal investigations, if any. In such circumstances, disclosure to the Concerned Person may be postponed until such condition of secrecy is no longer needed; and
- c) document in writing the evaluation as performed according with paragraph b) above.

It is not possible to identify in advance all of the specific circumstances and phases in which Concerned Person should be notified about the processing of his/her personal data. In any case the Concerned Person may be informed after the proposal to apply disciplinary measures and before formal decision to do so, in order to guarantee the Concerned Person defense rights.

### 13. PROTECTION OF PERSONAL DATA

Personal data-related aspects are regulated in the **Personal Data Privacy Notice**, available on the Epta Group Whistleblowing System webpage. Personal Data Privacy Notice must be acknowledged by Whistleblower before submitting a Whistleblowing Report.

Epta Group shall take the necessary measures to act in compliance with the GDPR as well as with the local applicable laws on the protection of personal data. In this regard, Epta Group shall ensure adequate security and organizational measures in handling Whistleblowing Reports.

Personal data may be retained in the Epta Group Whistleblowing System during the time required for carrying out and completing an internal investigation, evaluating facts and taking all the necessary measures and actions and will, in any case, be erased from the System within six months from the date in which the Whistleblower has been notified that its Report has been closed, unless a different retention period is provided by local applicable laws. It may, however, continue to be processed in the context of a proceeding in order to investigate the facts as reported, or be retained as evidence of the way of functioning of the Epta Group model for preventing illegal actions.

If, after such evaluation, a legal claim arises before a Judge or any other Public Authority, such personal data shall be stored for the additional period which is necessary to define such legal claim.

Personal data which are manifestly not useful for the handling of the Report are not collected or, if collected accidentally, are immediately deleted.

The right of access of Concerned Person could be limited by Epta Group pursuant to art. 23 GDPR and local provision when it could jeopardize the investigation and/or to the confidentiality of the Whistleblower identity.

### 14. EXTERNAL REPORTING CHANNELS

Pursuant to the EU WB Directive, Whistleblower can submit a Whistleblowing Report to external reporting channels only if the conditions set forth in the implementing laws are met.

Member States shall designate the Authorities competent to receive, give feedback and follow up on such reports. For this purpose, the identified Authorities shall establish external reporting channels, which Whistleblower may use.



For an indication of the external reporting channels established by each country and the requirements for making such reports, please refer to the Epta Group website, at the following link: <https://www.eptarefrigeration.com/en/about-us/organisation/corporate-governance-system/business-ethics>, as updated from time to time.