



**OPERATING INSTRUCTIONS FOR THE USE
OF THE WHISTLEBLOWING PLATFORM
BY THE WHISTLEBLOWER**

Who is involved?

FIMEUR S.r.l.

Who is it aimed at?

- All employees (subordinate workers)
- Individuals with administrative, management, control, supervision, or representation functions
- Freelancers working with the Company
- Volunteers and trainees (paid or unpaid) working with the Company
- Freelance professionals and consultants working with the Company

What is its purpose?

To guarantee protection both in terms of confidentiality and protection from potential retaliatory measures for individuals who make reports, contributing to the identification and prevention of risks and harmful situations for the Company, and indirectly for the collective public interest.

To provide guidelines and operational instructions to the whistleblower regarding the subject, content, recipients, and management methods of reports, as well as the forms of protection offered in line with local and European regulatory references.

When should a report be made?

When becoming aware of unlawful conduct, whether substantiated or suspected, based on precise and consistent factual elements related to the work environment. Reports may concern specific violations of national and EU laws and/or unlawful acts of various nature that harm the public interest or the integrity of the Company.

Reports do not include information that is clearly unfounded, publicly available, or based on hearsay or unreliable sources (so-called "rumors").

Before making a formal report, it is suggested, whenever possible, to have an internal discussion with direct supervisors.

Who receives a report?

Fimeur S.r.l. has entrusted the management of reports to the Whistleblowing Committee, which has the necessary professional characteristics to ensure compliance with what is outlined in Legislative Decree no. 24/2023.

What cannot be reported?

Complaints, claims, or requests related to the whistleblower's personal interests. Reports of violations regarding national security matters, as well as procurement related to defense or national security aspects.

What are the internal channels for making a report?

The Company has adopted an internal IT channel – the Teseo Whistleblowing platform.

The platform allows the submission of written reports to authorized individuals (recipients of the report).

The whistleblower also has the option to request an in-person meeting, which will be scheduled within a reasonable time frame from the request.

How to make a whistleblowing report via the TESEO ERM platform:

1	<p>Access the webpage at https://fimeurgroup.wb.teseoerm.com or the Company's website and review the privacy notice (acknowledge receipt).</p> <p>Click the link and follow the instructions provided on the platform and on the website's whistleblowing section.</p>
2	<p>Click on the "Submit a report" button and fill out the mandatory fields marked with (*). The whistleblower may also complete other non-mandatory fields that provide information about their identity. In any case, remember that the report must be detailed, including:</p> <ul style="list-style-type: none"> ● The time and place of the event being reported; ● A description of the event (even if there is evidence or the possibility to attach documents); ● Elements that allow identification of the person to whom the reported facts can be attributed.
	The platform will ask for optional consent to reveal your identity (if provided) to individuals other than those authorized to receive and manage the reports.
	Once you are sure of the content to submit, click "Send".
	The platform will then issue a unique alphanumeric code (ticket code) that you must note down, store, and not share with third parties. This will be the only way to access this report again to monitor its progress and responses from the handler by clicking "Reopen Ticket" on the main screen (whether you made an anonymous report or revealed your identity).
	Once the report is submitted, you will receive a confirmation of receipt or notification, visible directly on the platform. This notification marks the completion of the acknowledgment period for the report.
	Within three months (unless special circumstances apply) from the acknowledgment notification, you will receive the outcome of your report.
	You can also submit anonymous reports via the platform.
	Data and information on the platform are stored within it and kept for a period of 5 years.

Whistleblowing Reporting Process Diagram

ACKNOWLEDGMENT OF RECEIPT



Reporting

Inquiry

Investigation

Decision

Response

Action

Response within 90 days from receipt notification

Remember

- The Company promotes ethical principles throughout the process, ensuring respect for integrity and protection of the whistleblower.
- The Company is committed to protecting the privacy of all individuals involved.
- All reports are securely stored within the platform.
- All reports are subject to a preliminary inquiry; you may be contacted for further details by the Committee responsible for managing the reports.
- The report remains confidential.