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MOVIMODA S.P.A.

Registered Office in Parma (PR), Strada della Repubblica No. 66, 43121

WHISTLEBLOWING PROCEDURE

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1. INTRODUCTION AND PURPOSE

The Company intends to promote a corporate culture characterized by virtuous conduct and a corporate governance system aimed at preventing the commission of unlawful acts, while at the same time ensuring a working environment in which employees can freely and confidently report any unlawful conduct, thus fostering a virtuous process of transparency and compliance with appropriate ethical standards. For this reason, the Company acknowledges the importance of adopting a specific procedure governing the reporting of misconduct and unlawful behavior by employees (the “Procedure”).

The purpose of this Procedure is to define appropriate communication channels for the receipt, analysis, and handling of reports concerning potential unlawful and/or improper conduct within the Company, in accordance with the provisions set forth in Legislative Decree No. 24/2023.

The identity of whistleblowers must always be kept confidential, and they shall not incur any liability for having reported in good faith potential unlawful acts through the channels specifically provided for this purpose.

The Company prohibits and condemns any act of retaliation or discrimination, whether direct or indirect, against anyone who reports in good faith potential unlawful conduct, for reasons directly or indirectly related to the report, and provides for appropriate sanctions, within the disciplinary system, against anyone who violates the measures protecting the whistleblower. At the same time, the Company undertakes to adopt appropriate disciplinary measures against anyone who, with intent or gross negligence, submits reports that prove to be unfounded.

2. RECIPIENTS AND INVOLVED CORPORATE FUNCTIONS

This Procedure applies to:

- all employees and collaborators of the Company;
- self-employed workers, freelancers, consultants, volunteers, and interns (including unpaid interns) who carry out their activities at the Company;
- shareholders and individuals performing administrative, management, control, supervisory, or representative functions, including any non-executive members of the Company’s corporate bodies;
- more generally, all individuals who, although external to the Company, operate directly or indirectly on its behalf.

The safeguards provided for under this Procedure also apply to the “Other Protected Persons,” as defined below.

In line with the above, the Procedure is communicated to all Recipients through appropriate communication channels by the Company (as defined below) or by the function/department that requests a service from a third party to whom this Procedure must be communicated. In particular, the Procedure is posted and made easily visible in the workplace, including through the corporate intranet, and is also accessible to individuals who, although they do not regularly

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attend the workplace, have a legal relationship with the Company in one of the forms referred to above.

In order for the protection provided for under this Procedure to apply, the report must qualify as a so-called protected report. A protected report is an internal or external report of information, made in writing or in any format provided for under this Procedure (a “Protected Report”).

Where an internal or external anonymous report is submitted in accordance with the methods set out in this Procedure and the whistleblower is subsequently identified and suffers retaliation, the whistleblower may nevertheless benefit from the protections provided for under this Procedure and the applicable law (in particular, Legislative Decree No. 24/2023).

A report qualifies as a protected report if the whistleblower:

- had reasonable grounds to believe that the information regarding the reported violations was true at the time of reporting; and
- submitted the report internally (in accordance with Chapter 4 of this Procedure) or externally (in accordance with Chapter 7 of this Procedure), or made a public disclosure.

The protections granted under this Procedure and the applicable law do not apply to a whistleblower who knowingly discloses information that he or she knows, or should reasonably know, to be false.

Where a whistleblower has made an internal or external report in good faith, and it subsequently emerges that the whistleblower was mistaken as to its scope, or that any perceived threat to the public interest on which the report was based did not materialize, or that the reporting person did not fully comply with the procedural requirements set out in this Procedure, such whistleblower shall nevertheless be granted the protections provided for under this Procedure.

The Head of the Function is appointed as the person responsible for whistleblowing reports and is therefore responsible for the collection of reports, the acknowledgement of receipt, and the follow-up actions, including the preliminary examination thereof, while at the same time ensuring the confidentiality of all information concerning the whistleblower, the persons mentioned in the report, and the subject matter of the report, in order to prevent potential acts of retaliation of any kind. The Supervisory Body (Organismo di Vigilanza – “O.d.V.”) is also responsible for keeping the whistleblower informed about the progress of any internal investigation and for providing feedback in this regard. The O.d.V. is also required to report to the Company’s senior management and to the Supervisory Body in accordance with the provisions of this Procedure.

For the purposes of its role, the O.d.V. reports directly to the Board of Directors (the “BoD”), thereby ensuring the highest degree of independence; as an O.d.V., it is not subject to any reporting line to other corporate functions. The O.d.V. receives appropriate training and updates relating to the management of reports, the conduct of internal investigations, and data confidentiality requirements.

The O.d.V. must be provided with adequate financial and organizational resources to ensure the proper performance of the activities provided for under this Procedure.

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3. GENERAL PRINCIPLES

The following general principles, described in greater detail below, govern the Company's management of whistleblowing reports:

- prohibition of retaliatory or discriminatory acts against the whistleblower;
- prohibition of manifestly unfounded and/or defamatory reports;
- duty of independence and professionalism in the handling of reports;
- protection of the whistleblower's identity and confidentiality of information.

4. PROCEDURE

4.1. The Report

4.1.1. Subject of the Report

Recipients are encouraged to submit reports providing information, including well-founded suspicions, regarding actual or potential violations that have occurred or are highly likely to occur within the Company's organization, relating to conduct that:

- is not in line with the Code of Ethics, the Model, and the procedural documentation adopted by the Company;
- does not comply with the laws in force in the territory where the Company operates (both at national and EU levels);
- could cause significant harm to the interests of the Company.

The following are examples of potential facts or actions that should be reported:

- a person has failed, is failing, or is likely to fail to comply with a legal obligation to which they are subject, for example in the areas of public procurement, financial services, consumer protection, privacy, and personal data protection; or
- the health or safety of an individual has been, is, or may be put at risk; or
- a practice of corruption has occurred or is likely to occur; or
- a crime has been committed, is ongoing, or could be committed; or
- a violation affecting the financial interests of the European Union has occurred, is likely to occur, or has occurred, as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU) and further specified in the relevant EU measures; or
- a violation relating to the internal market has occurred, is likely to occur, or has occurred, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union (TFEU), including violations of EU rules on competition and state aid, as well as internal market violations connected to actions that breach corporate tax rules or mechanisms aimed at obtaining a tax advantage that undermines the purpose of the applicable corporate tax legislation; or

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- a matter falling under any of the above points has been, or is likely to be, deliberately concealed.

Reports must be made impartially and in good faith: the submission of reports for the sole purpose of retaliation or intimidation, or of unfounded reports made with intent or gross negligence, is subject to sanctions. In particular, the submission of any communication that is objectively baseless and made solely to cause unjust harm to the reported person is prohibited and punishable.

Reports must not concern personal grievances (i.e., those relating exclusively to the individual employment relationship of the whistleblower or the employment relationship with hierarchically superior figures) and must not be used for purely personal purposes.

4.1.2. How to Draft the Report

The report must provide sufficient information to allow the competent parties to carry out the necessary checks to assess its validity.

To this end, the report should be sufficiently detailed and, as far as possible, include the following information, along with any supporting documentation:

- a clear and complete description of the conduct, including any omissions, being reported;
- the time and place circumstances in which the reported facts occurred and the related conduct;
- the identity or other elements (e.g., position held, Function/Department) that allow the identification of the person responsible for the reported facts;
- any third parties involved or potentially affected;
- the identification of any other individuals who may provide information regarding the reported facts;
- any other information that may help verify the existence of the reported facts.

Any reports submitted without one or more of the elements listed above will still be taken into consideration if they are sufficiently detailed to allow for an effective verification process, possibly through communication with the whistleblower and/or the third parties identified in the report.

In particular, anonymous reports, meaning those lacking information that would allow the identification of their author, are permitted but limit the Company's ability to effectively verify the reported matter. Such reports will therefore be considered only if they are adequately detailed and specific, and, if necessary, after requesting additional information from the whistleblower, and concern potential unlawful acts or irregularities deemed serious.

When assessing an anonymous report, relevant factors will include the credibility of the facts presented and the possibility of verifying the existence of the violation through reliable sources.

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4.2. Reporting Channels

The report, addressed to the Supervisory Body (Organismo di Vigilanza), may be submitted through:

- a properly certified digital platform, accessible at the following web address:

<https://whistleblowersoftware.com/secure>.

Alternatively, at the request of the whistleblower, the report may be made orally through an in-person meeting with the Supervisory Body (O.d.V.), which can also be requested via the link indicated above and must be scheduled within 45 days of the request. The utmost confidentiality of the meeting will be ensured.

4.2.1. Persons Responsible for Receiving and Managing Reports

The recipient of reports is the Supervisory Body (O.d.V.), which possesses the necessary expertise to manage reports, including through dedicated training on whistleblowing report management.

Full coordination with the O.d.V.'s activities is ensured. Given its particular position of autonomy, independence, and professionalism, the O.d.V. is a central element of the Company's compliance system and, as such, has the authority to conduct investigations and request any information it deems appropriate, in accordance with the provisions of the Model.

If the whistleblower requests an in-person meeting with the O.d.V., the O.d.V. must inform the Supervisory Body of the request and the outcome of the meeting.

If the reported conduct involves a member of the O.d.V. or the O.d.V. itself, the whistleblower may indicate (using the relevant functions of the digital platform) that the report should not be communicated to the Supervisory Body or to one or more of its members.

4.3. Verification of the Content of Reports

Any investigation conducted under this Procedure will be carried out as quickly as possible.

Within 7 days of receiving the report, the whistleblower will be informed that the report has been received and is being processed.

Within three months from the date of acknowledgment of receipt of the report (or, if no acknowledgment is provided, within three months from the expiry of the seven-day period following submission of the report), the whistleblower will receive feedback on the progress and conclusion of the investigation, ensuring that the content of such feedback does not prejudice any actions taken by the Company following the investigation and/or any ongoing investigations conducted by Public Authorities regarding the same facts.

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Initially, the relevance and apparent validity of the report will be assessed, possibly with the assistance of an external legal consultant bound by confidentiality obligations regarding the activities performed.

The person managing the report will register it using a code or identifying name, ensuring traceability and proper archiving of the documentation, including during subsequent stages.

Reports are classified as follows:

- Irrelevant reports: in this case, the whistleblower will be informed, and, if appropriate, referred to other Company functions (e.g., Human Resources) to address the issues raised, and the report will be archived;
- Bad-faith reports: the report is forwarded to the Head of Human Resources to evaluate the initiation of a possible disciplinary procedure;
- Detailed reports: if the manager considers that there is sufficient evidence of potentially unlawful conduct to justify the start of an investigation, the verification phase begins.

The verification phase consists of targeted checks on the reports, allowing the identification, analysis, and assessment of the elements that confirm the validity of the reported facts. To this end, the manager may carry out any activity deemed appropriate, including personal interviews with the whistleblower and any other individuals who may provide information regarding the reported facts. The person reported, or otherwise involved in the alleged violation, may be interviewed, or, at their request, must be interviewed, including through the collection of written observations and documents.

During the verification phase, the O.d.V. may, if necessary, make use of external professionals, who are also bound by the same confidentiality obligations described below.

The person managing the report must:

- ensure full compliance with the confidentiality requirements, as set out in Chapter 6 below;
- ensure that the verification is conducted fairly and impartially; this means that any person involved in the investigation must be informed, once the inquiry is complete, of the statements made and evidence collected concerning them, and that the right to be heard is guaranteed;
- may make use of technical consultants (such as external professionals or internal specialists of the Company) on matters that fall outside their specific expertise.

The information collected during the verification must be handled with the utmost confidentiality and shared only among those directly involved in the verification activities.

4.4. Outcome of the Investigation

The verification phase may conclude with:

- Negative outcome: in this case, the report is archived;
- Positive outcome: in this case, the O.d.V. submits the results of the investigation to the Board of Directors (BoD), so that the Company can adopt the necessary countermeasures and, if applicable, disciplinary sanctions.

Specifically, at the conclusion of the investigation, a report must be issued to the BoD (and to the Board of Statutory Auditors if the investigation concerns BoD members) that:

- summarizes the course of the investigation;
- presents the conclusions reached, providing any supporting documentation;

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- provides recommendations and suggests actions to be taken regarding the violations identified, both in terms of disciplinary measures and compliance.

5. REPORTING

The O.d.V. provides updates regarding received reports and the status of the verification activities:

- Annually to the Board of Directors.

6. PROTECTION AND RESPONSIBILITY OF THE WHISTLEBLOWER

6.1. Confidentiality and Prohibition of Retaliatory and/or Discriminatory Acts

The Company guarantees the highest level of confidentiality regarding the identity of the whistleblower, the reported person, and any other individuals mentioned in the report, as well as the content of the report and related documentation. To this end, communication methods and procedures are used that protect the identity and reputation of both the whistleblower and the persons mentioned in the reports, ensuring that the whistleblower is not subjected to any form of retaliation and/or discrimination, and avoiding in any case the disclosure of data to third parties not involved in the report management process governed by this Procedure.

Except in cases where criminal or civil liability of the whistleblower may arise, or in situations where anonymity cannot be legally upheld (for example, criminal, tax, or administrative investigations, inspections by regulatory authorities, etc.), the identity of the whistleblower is protected in all contexts following the submission of the report.

Therefore, except for the above-mentioned exceptions, the whistleblower's identity cannot be disclosed without their express consent to anyone not mentioned in this Procedure within the investigation process, and all those who receive or are involved in managing the report are required to maintain the confidentiality of such information.

Violation of the confidentiality obligation constitutes a disciplinary offense, without prejudice to any other liabilities provided under the law.

In particular, regarding any disciplinary proceedings against the reported person, the whistleblower's identity may only be revealed with the whistleblower's explicit consent.

The same confidentiality requirements apply to individuals involved in or mentioned in the report.

Whistleblowers acting in good faith are protected against any form of retaliation, discrimination, or penalty, without prejudice to any additional protections provided by law.

By way of example only, the following are considered forms of retaliation:

- dismissal, suspension, or equivalent measures;
- demotion or denial of promotion;
- change of duties, transfer of workplace, reduction in salary, or modification of working hours;
- suspension of training or any restriction of access to training;
- negative performance notes or adverse references;
- imposition of disciplinary measures or other sanctions, including financial penalties;
- coercion, intimidation, harassment, or ostracism;
- discrimination or otherwise unfavorable treatment;
- failure to convert a fixed-term employment contract into a permanent contract, where the employee had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;

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- harm to the person, including reputational damage (particularly on social media), or economic/financial harm, including loss of economic opportunities or income;
- inclusion in improper industry or sector blacklists (formal or informal agreements), which may prevent the person from obtaining future employment in the sector or industry;
- early termination or cancellation of a goods or services supply contract;
- cancellation of a license or permit;
- being required to undergo psychiatric or medical examinations.

Whistleblowers who believe they have been subjected to retaliatory conduct following a prior report are encouraged to submit a new report regarding the retaliation suffered. Additionally, they may report any form of retaliation to ANAC (the Italian National Anti-Corruption Authority).

Acts carried out in violation of the above prohibition are null and void. Whistleblowers dismissed as a result of whistleblowing have the right to be reinstated in their position and/or receive any protection guaranteed by applicable local law.

The protections mentioned apply to the whistleblower when:

- at the time of the report, they had reasonable grounds to believe that the information on the reported violations was true and fell within the scope of this Procedure;
- the report was made in accordance with the provisions of this Procedure.

These protections also apply if the report is made:

- before the employment relationship has begun, if the information on violations was obtained during the recruitment process or other pre-contractual stages;
- during the probationary period;
- after the termination of the employment relationship, if the information on violations was acquired during the course of the relationship.

6.2. OTHER PROTECTED PARTIES

In addition to the protection granted to the whistleblower, the above-mentioned protective measures also apply to the following individuals (the “Other Protected Parties”):

- Facilitators: those who assist the whistleblower in the reporting process, working in the same work environment, whose assistance must be kept confidential;
- Persons in the same work environment as the whistleblower who are linked to them by a stable familial or emotional relationship up to the fourth degree;
- Colleagues of the whistleblower working in the same work environment who maintain a regular and ongoing professional relationship with them;
- Entities owned by the whistleblower, as well as entities operating in the same work environment as the whistleblower.

6.3. WHISTLEBLOWER RESPONSIBILITY

As mentioned earlier, disciplinary sanctions may be applied to a whistleblower who makes reports with intent (dolo) or gross negligence, in accordance with locally applicable labor laws.

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Any form of abuse of the whistleblowing system—such as reports that are clearly opportunistic, malicious, or defamatory, and/or made solely to harm the reported person or others, as well as any other case of improper use or intentional manipulation of the whistleblowing channels—is also subject to disciplinary sanctions and/or liability under applicable law.

7. EXTERNAL REPORTING

If the whistleblower:

- has already made an internal report and it has not been addressed within the timeframes established by the Model; or
- has reasonable grounds to believe that an internal report would not be effectively acted upon or could expose them to the risk of retaliation; or
- has reasonable grounds to believe that the violation may pose an imminent or manifest danger to the public interest,

the whistleblower may make an external report (“External Report”) to ANAC through the channels specifically provided by the authority. Anyone making an External Report will be protected in accordance with the provisions of this Procedure.

The report can be made in writing, via ANAC’s online platforms or other means implemented by ANAC, or orally, through the telephone line and/or the recorded voice messaging system provided by ANAC. ANAC must ensure the highest level of confidentiality regarding the identity of the whistleblower, the person involved, and any other individuals mentioned in the report, as well as the content of the report and related documentation.

8. RECORD KEEPING / ARCHIVING

The documentation used for carrying out the activities (including in the case of non-relevant reports) must be kept by the O.d.V. in a dedicated archive.

Reports and related documentation will be retained for the time necessary to process the report and, thereafter, for no longer than five years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations established by applicable law.

If a report is made via a recorded telephone line or another recorded voice messaging system, with the whistleblower’s consent, the O.d.V. may preserve the report in one of the following ways:

- by making a durable and retrievable recording of the conversation; or
- by preparing a complete and accurate transcript of the conversation — the whistleblower may review, correct, or confirm the content of the transcript before signing.

When, at the whistleblower’s request, the report is made orally in a face-to-face meeting, it may, with the whistleblower’s consent, be documented either by recording on a device suitable for storage and

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playback or through meeting minutes. In the case of minutes, the whistleblower may review, correct, and confirm the minutes before signing.

In the reporting archive, personal data that are not clearly relevant to the processing of a specific case will not be collected or, if accidentally collected, will be deleted without undue delay.

Personal data, including special categories of data and judicial data, communicated as part of the report will be processed in accordance with the European Regulation 2016/679 on the Protection of Personal Data (“GDPR”) and the company’s related policies.