

WHISTLEBLOWING REPORT MANAGEMENT PROCEDURE

PURPOSE OF THE PROCEDURE

The purpose of this procedure is to regulate the process for reporting violations (whistleblowing or grievances).

This procedure provides all stages of the reporting process, from the submission of a report to its receipt by the designated recipients, as well as its review and handling, while ensuring the confidentiality of the reporting person and protecting them against any possible retaliatory and/or discriminatory actions resulting from the report.

SCOPE

This procedure is intended to provide all the necessary guidance to enable interested parties to report, including anonymously, conduct that violates the Company's Code of Ethics.

Specifically, the procedure aims to:

- Specify who is entitled to submit reports.
- Identify what may be reported.
- Define the methods for submitting reports.
- Identify the individuals or bodies responsible for receiving reports.
- Define the measures in place to protect the reporting person, in compliance with applicable legislation.
- Establish the procedures for managing and investigating reports.

OPERATING PROCEDURES

PERSONS WHO MAY SUBMIT REPORTS

The following persons may submit reports:

- Members of the Company's governing bodies (Shareholders', Board of Directors, Board of Statutory Auditors, etc.);

Employees and collaborators, in any capacity, of the Company;

- **External parties** associated with the Company (such as Suppliers, Customers, Business Partners, and other Stakeholders).

CONTENT OF REPORTS

The individuals identified in the previous section may report conduct, acts, or omissions that harm the public interest or the integrity of a public administration or private entity, including:

- Administrative, accounting, civil, or criminal violations;
- Unlawful conduct relevant
- Violations of:
 - Public procurement;
 - Financial services, products and markets, and the prevention of money laundering and terrorist financing;
 - Product safety and compliance;

- Transport safety;
- Environmental protection;
- Radiation protection and nuclear safety;
- Public health;
- Consumer protection;
- Protection of privacy and personal data, and the security of network and information systems;

Reports concerning matters other than those listed above are **not admissible**.

Reports must be submitted **in good faith**, be **well-founded**, and therefore be based on **specific and consistent factual information**.

The reporting person should:

- Clearly and accurately describe the facts being reported;
- Identify the individuals believed to be responsible for the violation, as well as any other persons involved and/or who may have relevant knowledge of the facts;
- Describe the time and place in which the reported events occurred;
- Attach all available documents supporting the report;
- Provide any other information that may assist in reconstructing the events and assessing the validity of the report.

METHODS FOR SUBMITTING REPORTS

Reports may be submitted through any of the following alternative channels:

- **Online Platform**
<https://faceup.com/c/florimusa>
- **By regular mail:**
 Human Resource Department
 Attn: HR Manager
 300 International Drive
 Clarksville, TN 37040
- **By email:**
hrrsupport@florimusa.com
- **Verbally**, at the request of the reporting person, through a meeting with the Supervisory Body or during inspections carried out by the Supervisory Body.
- All the reporting channels listed above ensure the confidentiality of the reporting person, guaranteeing that individuals who choose to disclose their identity receive appropriate protection against retaliation and/or discrimination, as described in the following sections.
- The online whistleblowing platform also allows reports to be submitted **anonymously**, meaning that the reporting person is not required to disclose their identity, and the recipient is unable to discover it. The platform's webpage provides additional practical guidance on its proper use and operation.

RECIPIENTS OF REPORTS

Reports submitted under this procedure are received by the **Human Resources Manager / HR Department** who is responsible for handling them in accordance with the confidentiality principles described in the following sections and for assessing their validity using the procedures set out below.

WHISTLEBLOWING

For the purposes of this procedure, "**whistleblowing**" means any report made to safeguard the integrity of the Company concerning unlawful conduct or violations of the Code of Ethics. Such reports must be based on specific and consistent factual evidence and relate to matters that the reporting persons have become aware of in the course of performing their duties.

Reports must be submitted **in good faith**, and the circumstances relating to the **time and place** in which the reported events occurred must be clearly described, in which the reported event occurred, together with a description of the facts and the identity, or other information enabling the identification, of the person to whom the reported conduct is attributed. It is also advisable to attach any documents that may support the credibility of the reported facts, as well as to identify any individuals who may be able to provide additional information to help substantiate the report.

Reports based solely on suspicions, rumors, or information that the reporting person knows to be false are **not entitled to protection**.

PROTECTION OF THE REPORTING PERSON'S CONFIDENTIALITY

The reporting person is entitled to the protection of the confidentiality of their identity. This protection extends not only to their name but also to all information contained in the report, including any supporting documentation, insofar as its disclosure, even indirectly, could lead to the identification of the reporting person.

Accordingly, all such information must be handled with the utmost care, including, where necessary for investigative purposes, the redaction of identifying information before it is shared with other individuals.

The identity of the reporting person may not be disclosed to anyone without their consent, except where confidentiality cannot be guaranteed under applicable law (for example, in criminal, tax, or administrative investigations, or inspections by supervisory authorities).

Subject to these exceptions, the **Human Resources Manager** that receives the report, together with any individuals involved in managing it, must safeguard the confidentiality of the reporting person and ensure the highest level of discretion regarding all information received, including information that may indirectly relate to the reported facts.

Anyone who breaches the measures established to protect the reporting person may be subject to disciplinary or other applicable sanctions.

PROTECTION OF THE REPORTING PERSON AGAINST RETALIATION AND/OR DISCRIMINATION

The Company does not tolerate threats, retaliation, or discrimination against anyone who, in good faith, reports unlawful conduct or conduct that is inconsistent with the Code of Ethics or any other applicable laws or regulations.

Examples of retaliatory or discriminatory measures include, but are not limited to:

- Unjustified disciplinary action;
- Unwarranted changes in job duties or workplace location;
- Workplace harassment; and
- Any other form of workplace bullying ("mobbing") directly or indirectly connected with the report that adversely affects the reporting person's working conditions.

A reporting person who believes they have been subjected to retaliation or discrimination as a result of making a report may notify the **Human Resources Manager** or their immediate supervisor so that they may assess:

- The need and/or appropriateness of restoring the previous situation and/or remedying the adverse effects of the discriminatory treatment.
- **Whether there are sufficient grounds to initiate disciplinary proceedings** against the individual responsible for the retaliation and/or discrimination.

RESPONSIBILITIES OF THE REPORTING PERSON

The reporting person is responsible for submitting reports in **good faith** and in accordance with applicable legislation and the provisions of this procedure.

Reports that are clearly unfounded, opportunistic, and/or submitted solely for the purpose of harming the reported person or any other individuals concerned by the report will not be taken into consideration and, as noted above, may result in disciplinary measures and/or legal action before the competent judicial authorities.

PROTECTION OF THE REPORTED PERSON

The reported person is entitled to the protection of the confidentiality of their identity in order to prevent prejudicial consequences, including reputational harm, within the workplace or professional environment in which they operate.

A report alone is **not sufficient** to initiate disciplinary proceedings against the reported person. Where, following the collection of objective evidence relating to the report, it is decided to proceed with an investigation, the reported person may be contacted and will be given the opportunity to provide any explanations or clarifications deemed necessary.

The confidentiality protections afforded to the reported person apply except where applicable law requires disclosure of the reported person's identity, for example in response to requests from judicial authorities.

SUBMISSION OF REPORTS THROUGH THE ONLINE PORTAL

After accessing the reporting portal, the reporting person will be required to select the category that best describes the concern being reported (e.g., property damage). The reporting person will then

be prompted to provide as much information as possible regarding the issue or concern and may attach any supporting documents, photographs, or other relevant evidence. Information may be submitted in writing or through a voice recording.

Following submission of the report details, the reporting person will be asked whether they wish to identify themselves. The reporting person may choose to remain anonymous or provide their name to the recipient.

Upon submission, a case number will be assigned to the report. The reporting person may use the case number to monitor the status of the report, respond to follow-up questions, and provide additional information as needed throughout the review and investigation process.

PROCEDURES FOR ASSESSING AND HANDLING REPORTS

The designated recipients receive reports, examine them, and take all actions deemed necessary to determine whether the reports are well-founded.

The recipient must provide feedback to the reporting person. Depending on the type of case, the case may be closed quickly or within three months (90 days).

For reports submitted through the online whistleblowing platform, the system automatically generates a unique code associated with each report. Reporting persons who use the platform may, at any time, use this code to:

- check updates on the status of their report;
- provide additional information;
- exchange messages with the recipient through the platform, including anonymously.

The recipient of the report reviews the reported facts and any supporting documents received and, where considered necessary or appropriate to assess the validity of the report, may:

- request additional information from the reporting person through the messaging function of the whistleblowing platform (where the report was submitted through the platform);
- contact the reporting person (where the report is not anonymous) and invite them to a confidential interview to obtain clarifications and/or additional information or documentation;
- interview any other individuals who may have relevant knowledge of the reported facts;
- undertake any other activities considered appropriate for the purpose of investigating the report.

In carrying out the investigation, the recipient may involve other Company departments and/or appoint external advisers where necessary. Members of the investigation team involved in reviewing the report are subject to the same confidentiality obligations and responsibilities as those applicable to the designated recipients of the report. All such individuals are also required to refrain from handling a report where there is any actual or potential conflict of interest.

The recipient of the report is responsible for preparing and maintaining the minutes of any meetings held in connection with the investigation, whether conducted independently or with the assistance of Company departments.

At the conclusion of the investigation, the recipient prepares a report describing the activities carried out. If the report is found to be **unsubstantiated**, it is formally closed, and the reasons for its closure are recorded in the register of reports.

Where a report is **manifestly unfounded**, submitted solely for the purpose of damaging the reputation of one or more individuals, Company departments, the Company itself, or otherwise constitutes harassment of other Company employees, the recipient—acting in consultation with the Human Resources Department and, where appropriate, the Board of Directors (or the Shareholders' Meeting) of the relevant company—shall propose the initiation of disciplinary proceedings against the person who submitted the unfounded report. Such action shall be taken in accordance with

applicable employment laws together with any other measures considered appropriate in the circumstances, including, where justified, referral of the matter to the competent judicial authorities.

No disciplinary action or sanctions shall be taken against a person who, **acting in good faith**, reports facts that are subsequently found to be unsubstantiated following investigation.

Conversely, where the investigation determines that a report is **well-founded**, or reasonably appears to be so, the recipient shall promptly notify:

- the **Board of Directors**; and

The recipient shall then propose an appropriate action plan, which may include, depending on the circumstances:

- reporting criminal, civil, and/or administrative offences to the competent judicial authorities; and
- adopting disciplinary measures against the reported person and/or any other individuals found to be responsible for the unlawful conduct or violations identified during the investigation.

Finally, the recipient shall promote any additional initiatives considered necessary to update or improve the Company's Organizational Model and internal practices in light of the violations identified.

The recipient shall also record in the register of reports the outcome of the investigation, including any disciplinary measures imposed on the reported person and any judicial proceedings initiated against them.

RECORD RETENTION AND DATA PROTECTION

To ensure the proper management and traceability of reports and related activities, the **Human Resources Manager** is responsible for maintaining and archiving all documentation supporting a report for a maximum period of **five (5) years** from the date the report is submitted.

Any personal or sensitive data contained in a report, including information relating to the identity of the reporting person or any other individuals, shall be processed in accordance with applicable data protection laws and the Company's **Privacy and Information Management Procedure**.

PERIODIC REPORTING

At least once a year, the **Human Resources Manager** shall provide the **Florim USA highest governing body** with a summary report of all whistleblowing reports received, including the outcome of the investigations and whether disciplinary measures were adopted, as part of the annual report.

UPDATING THE PROCEDURE

This procedure and the Whistleblowing Reporting Portal shall be reviewed and updated whenever legislative and/or organizational changes occur, in order to ensure their continued compliance with applicable legal requirements and to reflect operational developments and experience gained in their implementation.