

Whistleblowing Procedure

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1. PREMISE

The purpose of this procedure (hereinafter the Procedure) is to regulate the process of transmission, reception, analysis and management of Reports (so-called Whistleblowing) on information, adequately detailed, attributable to IACOBUCCI HF AEROSPACE SPA Personnel relating to violations of laws and regulations, as well as of the system of rules and procedures in force in IACOBUCCI HF AEROSPACE SPA, including - but not limited to - the Policy, Cybersecurity procedure.

The procedure is also aimed at implementing Legislative Decree 10 March 2023 n. 24, published in the Official Journal on 15.03.2023, implementing Directive (EU) 2019/1937 concerning "the protection of persons reporting breaches of Union law (so-called Whistleblowing discipline)".

For anything not expressly indicated in this Procedure, the provisions of the aforementioned Legislative Decree remain fully applicable.

The aforementioned legislation provides, in summary: - a protection regime for specific categories of individuals who report information, acquired in the context of work, relating to violations of national or European Union regulatory provisions that harm the public interest or the integrity of the entity; - protective measures, including the prohibition of retaliation, to protect the Reporter as well as the Facilitators, colleagues and relatives of the Reporter and legal entities connected to the Reporter; - the establishment of internal reporting channels within the entity (one of which is electronic) for the transmission of Reports that guarantee, also through the use of encryption tools, the protection of the confidentiality of the identity of the Reporter, of the Person involved and/or in any case mentioned in the Report, of the content of the Report and of the related documentation; - in addition to the right to file a complaint with the judicial or accounting authority, the possibility (if one of the conditions set out in Article 6, paragraph 1, of Legislative Decree no. 24/2023 applies) to make external Reports through the channel managed by the National Anti-Corruption Authority (hereinafter ANAC), as well as to make Public Disclosures (if one of the conditions set out in Article 15, paragraph 1, of Legislative Decree no. 24/2023 applies), through the press or electronic or dissemination means capable of reaching a large number of people; - disciplinary measures as well as administrative pecuniary sanctions imposed by ANAC in the cases set out in Articles 16 and 21 of Legislative Decree no. 24/2023.

2. RECIPIENTS

The recipients of the Procedure are: - the company's top management and members of the corporate bodies, employees, former employees and job candidates, members, customers, as well as - but not limited to - partners, suppliers (including under contract/subcontract arrangements), consultants, collaborators in the performance of their work activities at IACOBUCCI HF AEROSPACE SPA, who are in possession of Information on violations as defined in this Procedure. The recipients also include natural and legal entities, not included in the previous categories but to whom the protection measures provided for in this Procedure apply. The provisions of this document also apply to anonymous Reports, provided they are adequately detailed, as defined in this Procedure.

3. PURPOSE AND SCOPE

The Procedure is intended to regulate the process of transmission, reception, analysis and management of Reports, including the archiving and subsequent deletion of both the Reports and the documentation related to them, with the methods indicated in this document. The Procedure applies to IACOBUCCI HF AEROSPACE SPA, which guarantees its correct and constant application, as well as maximum internal and external dissemination.

The following are excluded from the scope of application of the Procedure:

- disputes, claims or requests related to a personal interest of the Reporting Person, which pertain exclusively to the regulation of the employment relationship or to the relationships with hierarchically superior figures, unless they are connected or referable to the violation of internal rules or regulations/procedures;
- violations relating to national security, as well as procurement relating to defence or national security aspects, unless such aspects fall within secondary legislation of the European Union;

- violations mandatorily regulated by European Union or national acts, as indicated in art. 1, co. 2, letter b), of Legislative Decree no. 24/2023 (concerning financial services, products and markets and prevention of money laundering and terrorist financing, transport safety and environmental protection);
- facts or circumstances falling within the application of national or European Union provisions on classified information, legal or medical secrecy and the confidentiality of decisions of judicial bodies, or falling within the application of national provisions on criminal procedure, the autonomy and independence of the judiciary, the provisions on the functions and powers of the Superior Council of the Judiciary, on national defence and public order and security, as well as on the exercise and protection of the right of workers to consult their representatives or trade unions, protection against unlawful conduct or acts carried out as a result of such consultations, the autonomy of the social partners and their right to enter into collective agreements, as well as the repression of anti-union conduct;
- commercial complaints;
- requests to exercise rights regarding the protection of personal data towards IACOBUCCI HF AEROSPACE SpA (so-called privacy rights), pursuant to Regulation (EU) no. 2016/679 (General Data Protection Regulation - GDPR) and Legislative Decrees no. 196 of 30 June 2003 (Personal Data Protection Code) and Legislative Decree no. 101 of 10 August 2018 and subsequent amendments and additions, for which reference is made to the contact details of the Data Controller and to the policy.

4. EXTERNAL REGULATORY REFERENCES

- Legislative Decree 8 June 2001 n. 231 ("Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law 29 September 2000, n. 300");
- Regulation (EU) No. 2016/679 (General Data Protection Regulation - GDPR);
 - Legislative Decree 30 June 2003 n. 196 (Personal Data Protection Code) and subsequent amendments and additions, including Legislative Decree 10 August 2018, n. 101, as well as the related legislative provisions;
 - Directive (EU) 2019/1937 on the protection of persons reporting breaches of Union law (so-called Whistleblowing);
 - Legislative Decree 10 March 2023 n. 24, published in the Official Journal on 15.03.2023, implementing Directive (EU) 2019/1937;
 - Legislative Decree 15 March 2012, n. 21, converted into Law 11 May 2012, n. 56 ("Rules on special powers on corporate structures in the sectors of Defence and National Security, as well as for activities of strategic importance in the sectors of Energy, Transport and Communications");
 - Prime Ministerial Decree 6 November 2015 n. 5 ("Provisions for the administrative protection of state secrets and classified and exclusively disseminated information") and subsequent amendments;

INTERNAL REGULATORY REFERENCES

- Definition and Formalization of Policies, Procedures and Operating Instructions of IACOBUCCI HF AEROSPACE SPA;

5. PROCESS DESCRIPTION AND RESPONSIBILITIES

5.1 Purpose and description of the process

For Reports concerning IACOBUCCI HF AEROSPACE SPA, the owner of the management process is the Legal and Cybersecurity Department of the company, without prejudice to the responsibilities and prerogatives of the Board of Auditors on the reports addressed to it, including reports pursuant to art. 2408 of the Civil Code.

5.2 Transmission of the Report

The Portal allows you to transmit, even anonymously, both your own Report and a Report received from a third party, after having read the "Privacy Policy", published on the page dedicated to "Whistleblowing" present on the website, on the company server and on the notice boards.

on the aforementioned Whistleblowing sites and information is available on the prerequisites for making a Report through an internal channel as well as information on channels, procedures and prerequisites for making external Reports and public Disclosures.

At the end of the entry, ***the Reporter must note the date and the Unique Identification Code (alphanumeric ticket that uniquely identifies the Report), automatically produced by the Portal, which allows the processing status of the Report to be followed over time, guaranteeing confidentiality and anonymity.***

Reports may also be sent:

- orally, via voice messaging systems on the platform, of "Whistleblowing" of IACOBUCCI HF AEROSPACE SPA

The oral channel is operationally managed by the Legal Department and Corporate Cybersecurity Function, with the confidentiality guarantees provided for by this Procedure;

- by ordinary mail, addressed to the registered office of the company.

The Reporter may also request to make an oral Report through a face-to-face meeting with a designated member on his or her behalf.

In this case, with the prior consent of the Reporter, the interview is documented by the personnel in charge by recording it on a device suitable for storage and listening or by means of a report, which the Reporter can verify, rectify and confirm by signing.

The cloud solution can be reached at the following link or simply by photographing the QR Code.

<https://whistleblowersoftware.com/secure/9ab87837-38c4-4aa2-86bc-dc3e075c0a94>



5.3 Recording the Report

All Reports, regardless of the method of receipt, are recorded in the Portal, which constitutes the summary database of the essential data of the Reports and their management (tracked via workflow) and also ensures the archiving of all attached documentation, as well as that produced or acquired during the analysis activities.

Consultation of the information on the Portal is limited to the Audit Function personnel involved in the activities, enabled with specific functional profiles for access to the system, tracked through logs.

5.4 Classification and preliminary analysis of the Report

The Audit Function staff involved analyzes and classifies the Reports, to define those potentially falling within the scope of this Procedure. As part of these support activities, the Audit Function of IACOBUCCI HF AEROSPACE SPA provides the Reporting Party via the Portal:

- within 7 days of the date of receipt of the Report, an acknowledgement of receipt of the same;

- within 3 months of the notification of receipt of the Report or, in the absence of such notification, within 3 months of the expiry of the 7-day deadline from its submission, a response with information on the follow-up that is given or intended to be given to the Report, specifying whether or not the Report falls within the scope of application of Legislative Decree no. 24/2023.

At the end of the Report management process, the commission provided for by the aforementioned Policy communicates to the Audit Function the results of the checks carried out and any measures adopted by the Human Resources Function, for subsequent information and closure proposal.

The Audit Function preliminarily assesses, also through any documentary analysis, the existence of the necessary conditions for the start of the subsequent investigation phase, giving priority to adequately detailed Reports.

For the Reports within its own competence, on a documentary basis and also taking into account the results of the preliminary analyses carried out by the Audit Function, the following is assessed:

- the start of the next investigation phase;
- for "Reports relating to relevant facts", timely information to the Control and Risk Committee and to the relevant Board of Auditors, for independent assessments;
- the closure of the Reports, because: i) they are generic or not adequately detailed; ii) they are clearly unfounded; iii) they refer to facts and/or circumstances that were the subject of specific investigations in the past and have already been concluded, where the preliminary checks carried out do not reveal any new information that would require further investigation; iv) "verifiable detailed", for which, in light of the results of the preliminary checks carried out, no elements emerge that would support the start of the subsequent investigation phase; v) "non-verifiable detailed", for which, in light of the results of the preliminary checks carried out, it is not possible, on the basis of the analysis tools available, to carry out further investigations to verify the validity of the Report.

In order to acquire information elements, the following are activated:

- requests on current information flows, the activation of audits on reported facts;
- carry out, even directly, in compliance with any applicable specific regulations, in-depth investigations through, for example, formal convocation and hearings of the Reporting Person, the Reported Person and/or the Persons involved in the Report and/or in any case informed of the facts, as well as request the aforementioned subjects to produce information reports and/or documents;
- make use, if deemed appropriate, of experts or consultants external to IACOBUCCI HF AEROSPACE SPA

In the event that the Report concerns one or more members of the Board of Directors or the Board of Statutory Auditors, joint management is activated.

5.5 The execution of the investigation

The investigative phase of the Report has the objective of:

- proceed, within the limits of the tools available to the Audit Function, to specific in-depth investigations and analyses to verify the reasonable validity of the factual circumstances reported;
- reconstruct the management and decision-making processes followed on the basis of the documentation and evidence made available;

- provide any indications regarding the adoption of the necessary remedial actions aimed at correcting possible control deficiencies, anomalies or irregularities detected in the areas and business processes examined. The assessments of merit or opportunity, discretionary or technical-discretionary, of the decision-making and management aspects carried out from time to time by the corporate structures/positions involved, are not included in the scope of analysis of the investigation, except to the extent of manifest unreasonableness, as they are the exclusive responsibility of the latter.

During the investigations, the Audit Function may request additions or clarifications from the Reporter. Furthermore, where deemed useful for the investigations, it may acquire information from the Persons involved in the Report, who also have the right to request to be heard or to produce written observations or documents. In such cases, also in order to guarantee the right of defense, the Person involved is notified of the existence of the Report, while guaranteeing the confidentiality of the identity of the Reporter and of the other Persons involved and/or mentioned in the Report.

The Audit Function takes care of the investigation also by acquiring the necessary information from the interested structures, involving the competent corporate Functions and making use, if deemed appropriate, of experts or assessors external to IACOBUCCI HF AEROSPACE SPA

The investigation activities are carried out using, but not limited to, the following:

- i) company data/documents useful for the investigation purposes (e.g. extractions from company systems and/or other specific systems used);
- ii) external databases (e.g. info providers/company information databases);
- iii) sources open ;

- iv) documentary evidence acquired from company facilities;
- v) where appropriate, statements made by the interested parties or acquired during recorded interviews.

5.6 Reporting

At the conclusion of each investigation, the results are communicated to the Company Management.

The results of the investigations are summarised in a report or, for Reports “relating to relevant facts” and/or with complex analyses, in an investigative note, which contains:

- a judgment of reasonable foundation/unfoundedness of the reported facts;
- the outcome of the activities carried out and the results of any previous investigative activities carried out on the same facts/subjects reported or on facts similar to those which are the subject of the Report;
- any indications regarding the necessary corrective actions on the areas and company processes examined, adopted by the competent management who is informed of the results of the analyses.

At the end of the investigation, the relevant Management decides to close the Report, highlighting any non-compliance with rules/procedures, without prejudice to the exclusive prerogatives and powers of the Human Resources Office Function with regard to the exercise of disciplinary action.

Furthermore, if the following emerges as a result of the investigation:

- possible criminal or civil liability cases, the Management may arrange to communicate the findings to the Legal & Tax Function, for the relevant assessments;
- hypothesis of non-compliance with rules/procedures or facts of possible relevance from a disciplinary or employment law perspective, the Management arranges to communicate the results to the Human Resources Function , for the competent assessments, which provides for communicating to the Management the decisions taken. Furthermore, the Human Resources Function provides the Management with quarterly information on the disciplinary measures taken following the in-depth analysis of Reports.

Closed Reports, as they are clearly unfounded, if not anonymous, are forwarded to the Human Resources Function so that it can assess with the other competent company structures whether the Report was made for the sole purpose of damaging the reputation or damaging or in any case causing harm to the person and/or company Reported, for the purpose of activating any appropriate initiative against the Reporter.

The Audit Function provides Management with a monthly summary report of all the Reports received during the period and details of those falling within the scope of the Procedure, with evidence of the progress and results of the investigations concluded, for which it proposes closure.

Following the reporting, the Audit Function periodically provides the Control and Risk Committee and the Board of Auditors with a summary report of the Reports received and the results of the investigative activities concluded.

Also upon request of the aforementioned corporate bodies, the Management may arrange for the communication of the details of the investigations carried out or the transmission of the closing notes of the Reports. Furthermore, the Audit function communicates any evidence emerging from the investigations regarding suspected frauds with potential impacts:

- from a tax perspective, to the Compliance Function
- Compliance Operations, as far as it is concerned, and to the Legal & Tax Function
- Tax Office - Reporting and Fiscal Monitoring, for the activation of the investigation process with the involvement of the competent Tax Office Function, as provided for by the “Tax risk management” Procedure;

Furthermore, the Audit Function provides:

- every six months to the Compliance Function for the prevention of corruption, summary information on the number and type of Reports received regarding possible corruption-related offences;

5.7 Corrective actions: monitoring

If the analyses of the areas and business processes examined reveal the need to formulate recommendations aimed at adopting appropriate remedial actions, it is the responsibility of the management of the areas/processes being verified to define a corrective action plan for the removal of the critical issues identified and to ensure their implementation

within the defined timeframes, communicating this to the Audit Function which is responsible for monitoring the implementation status of the actions.

5.8 Processing of personal data and storage of documentation

All processing of personal data, including in the context of the Portal, is carried out in compliance with the confidentiality obligations set forth in art. 12 of Legislative Decree no. 24/2023 and in compliance with the legislation on the protection of personal data set forth in Regulation (EU) 2016/679 (General Data Protection Regulation – GDPR), Legislative Decree no. 196 of 30 June 2003 and Legislative Decree no. 51 of 18 May 2018.

The protection of personal data is ensured not only to the Reporter (for non-anonymous reports), but also to the Facilitator and the Person involved or mentioned in the report. Potential interested parties are provided with information on the processing of personal data through publication on the dedicated portal.

Assessment (PIA) was carried out, drawn up pursuant to art. 35 of Regulation (EU) 2016/679 (General Data Protection Regulation - GDPR), in order to define the technical and organizational measures necessary to reduce the risk to the rights of the interested parties, including the security measures necessary to prevent unauthorized or unlawful processing. In order to guarantee the management and traceability of the Reports and the consequent activities, the Audit Function takes care of the preparation and updating of all information regarding the Reports and ensures, using the Portal, the conservation of all related supporting documentation for the time strictly necessary for their definition, and in any case for no more than 5 years, starting from the date of communication of the final outcome of the Report. Personal data that are clearly not useful for processing a specific report are not collected or, if accidentally collected, are promptly deleted. The originals of reports received in paper form are stored in a special protected environment.

5.9 Periodic checks

Every six months, a completeness check is carried out by Audit Function personnel in order to ascertain that all the Reports received have been processed, duly forwarded to the relevant recipients and reported in accordance with the provisions of this Procedure.

6. WARRANTIES AND PROTECTIONS

6.1 Protection of the identity of the Reporter

Reports may not be used beyond what is necessary to adequately follow up on them. Without prejudice to legal obligations, the identity of the Reporting Person and any other information from which such identity may be deduced, directly or indirectly, may not be revealed, without the express consent of the same, to persons other than those competent to receive or follow up on the Reports, expressly authorised to process such data pursuant to articles 29 and 32, paragraph 4, of Regulation (EU) 2016/679 (General Data Protection Regulation – GDPR) and art. 2 - quaterdecies of Legislative Decree 30 June 2003, no. 196 (Personal Data Protection Code).

In particular, the identity of the Reporting Person and any other information from which such identity may be deduced, directly or indirectly, may be revealed only with the express consent of the same:

- in the context of disciplinary proceedings, if the dispute is based, in whole or in part, on the Report and knowledge of the identity of the Reporter is essential for the defence of the accused;
- in the context of the procedure initiated following internal or external Reports, if the disclosure of the identity of the Reporter or of any other information from which such identity can be deduced, directly or indirectly, is also indispensable for the purposes of the defense of the Person involved. To this end, in such cases, prior written notice is given to the Reporter of the reasons for the disclosure of confidential data. The IACOBUCCI HF AEROSPACE SPA personnel involved in the management of the Reports are required to maintain the confidentiality of the identity of the Reporter, of the Persons involved and/or in any case mentioned in the Report, of the content of the Report and of the related documentation. Confidentiality is also guaranteed to those who report before the start or after the termination of the employment relationship, or during the probationary period, if such information was acquired within the context of the work or in the selection or pre-contractual phase. Confidentiality is also guaranteed on the identity of the Persons involved and/or mentioned in the Report, as well as on the identity and assistance provided by the Facilitators, with the same guarantees provided for the Reporter.

Violation of the confidentiality obligation, without prejudice to the exceptions set out above, may result in the imposition of administrative pecuniary sanctions by ANAC against the interested party as well as the adoption of disciplinary measures by the Human Resources Function ,

6.2 Protective measures

The performance of retaliatory acts against the Reporter is prohibited, understood as any behavior, act or omission, even if only attempted or threatened, carried out because of the internal or external Report/Public Disclosure/denunciation, which causes or may cause the Reporter, directly or indirectly, unjust damage. Protection is also guaranteed to the anonymous Reporter, who believes he or she has suffered retaliation and has been subsequently identified. The protection measures apply within the limits and under the conditions set out in Chapter III of Legislative Decree no. 24/2023 and are also extended to:

- the categories of Reporters who do not fall within the objective and/or subjective scope of application provided for by Legislative Decree no. 24/2023;
- the Facilitators, people from the same work context as the Reporter who are linked to him/her by a stable emotional or kinship bond within the fourth degree, the Reporter's work colleagues who work in the same work context and who have a habitual and ongoing relationship with him/her;
- the entities owned by the Reporter or for which the Reporter works as well as the entities that operate in the same work context as the Reporter.

Anyone who believes they have suffered retaliation because of the Report may notify ANAC. Any retaliatory actions taken because of the Report are null and void and those who have been fired because of the Report have the right to be reinstated in their jobs in accordance with the regulations applicable to the worker. Without prejudice to the exclusive jurisdiction of ANAC regarding the possible application of administrative sanctions pursuant to art. 21 of Legislative Decree no. 24/2023, for any consequences on the disciplinary level falling within the jurisdiction of the Human Resources Function .

7. GLOSSARY

For the purposes of this Procedure, the following definitions shall apply:

- Work context: the work or professional activities, present or past, carried out by IACOBUCCI HF AEROSPACE SPA Staff;
- Public disclosure: making information about violations publicly available through print or electronic means or otherwise through means of dissemination capable of reaching a large number of people.

Pursuant to art. 15, paragraph 1, of Legislative Decree no. 24/2023, the Reporting Party may make a public disclosure if one of the following conditions applies:

- i) has already made an internal or external Report, or has directly made an external Report and no feedback has been given within the expected timeframes regarding the measures envisaged or adopted to follow up on the Reports;
- ii) there are reasonable grounds to believe that the infringement may constitute an imminent or manifest danger to the public interest;
- iii) has reasonable grounds to believe that the External Report may entail the risk of retaliation or may not have an effective follow-up due to the specific circumstances of the specific case, such as those in which evidence may be hidden or destroyed or in which there is a well-founded fear that the person receiving the Report may be in collusion with the perpetrator of the violation or involved in the violation itself;

- Facilitator: the natural person who assists the Reporter in the Reporting process and who operates in the same work context and whose assistance must be kept confidential;

- Information on violations: information, adequately detailed, including well-founded suspicions, regarding violations resulting from behaviors, acts or omissions committed or which, on the basis of concrete elements, could be committed as well as elements regarding conduct, including omissions, aimed at concealing such violations. This also includes information on violations acquired in the context of a legal relationship that has not yet begun or has ended in the

meantime, if such information was acquired in the context of the employment context, including the probationary period, or in the selection or pre-contractual phase;

- Person involved: the natural or legal person mentioned in the Report made through the internal or external channel, complaint, Public Disclosure, as the subject to whom the violation is attributed or in any case referable;
- IACOBUCCI HF AEROSPACE SPA staff: those who are linked to IACOBUCCI HF AEROSPACE SPA by an employment relationship or occasional service, as well as the company's top management and members of the corporate bodies;
- Reporter: the person who makes a Report through the internal or external Reporting channel, complaint, Public Disclosure;
- Reporting: the communication, written or oral, of information relating to IACOBUCCI HF AEROSPACE SPA Personnel on violations of laws and regulations, as well as of the system of rules and procedures in force at IACOBUCCI HF AEROSPACE SPA, including - but not limited to - the various Policies in force;
- Anonymous report: Report in which the personal details of the Reporter are not made explicit nor can they be identified in a unique manner;
- Detailed report: Report in which the information/assertions are characterised by a sufficient level of detail, at least abstractly, to bring out precise and consistent circumstances and facts related to specific contexts, as well as to allow the identification of elements useful for the purposes of verifying the validity of the Report itself (for example, elements that allow the identification of the person who carried out the reported facts, the context, the place and the time period of the reported circumstances, value, causes and purposes of the conduct, anomalies relating to the internal control system, supporting documentation, etc.).

In the context of detailed reports, the following information/assertions are distinguished:

- i) “verifiable”, if based on the contents of the Report it is actually possible to carry out checks within the company on its validity, within the limits of the activities and with the analysis tools available to Audit;
- ii) “non-verifiable”, when, based on the analysis tools available, it is not possible to carry out checks on the validity of the Report. Checks on circumstances and assessments attributable to intentional and/or subjective elements are affected by the limitations of the Audit activities and the related tools available;

- External Reporting: the written or oral communication of Information on violations made by the Reporter through the external reporting channel activated by the National Anti-Corruption Authority (ANAC). Pursuant to art. 6, paragraph 1, of Legislative Decree no. 24/2023, the Reporter may make an external Report if one of the following conditions applies:

- i) the mandatory activation of the internal reporting channel is not foreseen within his/her work context, or this, even if mandatory, is not active or, even if activated, is not compliant;
- ii) has already made an internal Report and it has not been followed up;
- iii) has reasonable grounds to believe that if he were to make an internal Report, it would not be followed up effectively or would lead to retaliatory conduct;
- iv) there are reasonable grounds to believe that the infringement may constitute an imminent or manifest danger to the public interest;

- Internal reporting: the written or oral communication of information on violations made by the reporter through the internal channel;

- Reporting of relevant facts:

- i) Reporting concerning the company's top management;
- ii) Report for which, even from preliminary analyses, serious violations can be configured such as to expose the company to the risk of criminal-administrative liability;
- iii) Reporting of company operating anomalies and/or illicit acts and/or frauds and/or abuses for which, following preliminary checks, a significant qualitative-quantitative impact on the financial statements can be estimated for IACOBUCCI HF AEROSPACE SPA (in terms of accounting issues, statutory auditing, internal controls on financial reporting). The impact is “significant” from a qualitative perspective if the operating anomalies and/or frauds and/or abuses are capable of influencing the economic and investment decisions of potential recipients of the financial reporting. The significance of the impact from a quantitative perspective is assessed by the Board of Statutory Auditors in agreement with the Chief Financial Officer of the company;

- Third parties: natural or legal persons, other than IACOBUCCI HF AEROSPACE SPA Staff, who maintain, in various capacities, employment, collaboration or business relationships with IACOBUCCI HF AEROSPACE SpA, including - but not limited to - customers, partners, suppliers (including under contract/subcontract arrangements), self-employed workers

or holders of collaboration relationships, freelancers, consultants, agents and intermediaries, volunteers and trainees (paid or unpaid), or anyone who is a legitimate interest holder in the business activity of IACOBUCCI HF AEROSPACE SpA