

WHISTLEBLOWING PROCEDURE

INTRODUCTION

This Operational Procedure, issued in order to implement the Code of Ethics belonging to G.P.TECNICA, regulates the Procedure for Reporting violations, suspected violations and inducement to commit violations regarding:

- Laws and regulations;
- Principles enshrined in the Code of Ethics;
- Principles of internal checks;
- Company norms and procedures;

and/or any other fact or omission that could directly or indirectly damage the financial, patrimonial or image situation of G.P TECNICA.

(below referred to as “Violations”)

Employees who are aware of actual or potential breaches are encouraged to report them immediately to the Company. Anonymity will be guaranteed and no employee will risk any type of retaliation.

(below referred to as “Reports”)

This Operational Procedure aims to describe and regulate the goal and procedures for reporting the aforementioned violations, in such a way as to allow all company departments and delegated roles to ascertain the validity of said reports and take the necessary action.

The procedure described below must be carried out in accordance with local laws which could derive from the Report, in particular regarding the obligation to report to the Judicial Authority or to the Supervisory Authorities and regarding the processing of personal data and the protection of privacy.

PERIMETER OF APPLICATION

This Operational Procedure does not replace, or complete, any existing local procedure referring to similar cases.

If the implementation of the Operating Procedure by the Company's CEO is prohibited or limited by the law of the country where the company G.P.TECNICA operates, the Company must issue a specific procedure that guarantees compliance with the general principles defined in this Operating Procedure as described in the Introduction and in compliance with all applicable laws and regulations.

This Organizational Procedure does not change, in any way, the methods for reporting to the Board of Statutory Auditors and the Supervisory Bodies, where established, and their supervisory powers for the matters in question, as required by the legislation in force and the Organizational Models adopted ex Lgs.D. 231/2001.

DEFINITION OF VIOLATION

Consistent with this Operating Procedure, "Violation" corresponds to any act or omission that does not comply with the principles set forth in the Code of Ethics, laws, regulations, corporate

procedures and internal control principles in general and / or that may directly or indirectly determine a economic-patrimonial or image damage for the Group and / or Group companies.

CONTENT OF THE REPORTS

The reports may concern directors, statutory auditors, management, G.P.TECNICA employees of all the work sites, and in general, all those who work in Italy and abroad in the name and / or on behalf G.P.TECNICA, or entertain with the same business relations, including audit firms, partners, customers, suppliers, consultants, collaborators, institutions and public bodies.

Reports can be anonymous or signed so that a precise and adequate investigation can be carried out and, at the same time, cases of improper reporting are avoided. All anonymous reports will in any case be taken into consideration, but anonymity could significantly complicate the conduct of the investigation and could preclude the adoption of the necessary measures.

Should the Report not be anonymous, it should contain the following information:

- Name and surname of the person filing the report;
- The company that he/she belongs to;
- Description of the violation (detailed description of the violation, persons/companies involved, the place in which the circumstance described took place, any witnesses, evidence/documentation supporting all described in the Report itself).

The Report must be written and sent via email to the Designated Person within Administration:

EMAIL: g.laduca@gptecnica.it

POSTAL ADDRESS: Via Nazionale 9 – 14011 Baldichieri d’Asti (AT)
Envelope reserved for La Duca Giuseppina

Telephone: +39 0141 659910

CONFIDENTIALITY, PROTECTION AND PROHIBITION OF RETALIATION

The actions arising from the Reporting must be taken into account with the utmost impartiality and confidentiality by all parties involved, in full compliance with the principles of law and regulations on the processing of personal data and protection of privacy.

The Company does not tolerate threats or any kind of retaliation carried out against the person who reports the violation or who has collaborated in the activities of ascertaining the validity of the Report.

Any threats or retaliation must be promptly reported to the Designated Person on the basis of the following Reporting Procedures.

VERIFICATION ACTIVITY AND ACTIONS

After receiving a report, the Designated Person must verify the validity of the Report itself by carrying out all activities and check deemed necessary.

At the end of the verification phase:

- Should the Report be deemed unfounded, the Designated Person can decide not to proceed and must formally close the Report;

- If the Report is founded, the Designated Person must define a specific intervention plan that includes the appropriate corrective actions / measures, the persons in charge and the timing of implementation.

In the event that the Report is considered founded, G.P.TECNICA will take the appropriate disciplinary measure and any actions necessary to protect the Company.

In order to carry out the verification activities defined above, the Designated Person must rely on the support of the competent corporate functions.

IMPROPER REPORTS

The Company reserves the right to take disciplinary actions against the reporting party in case of abuse of the policy or the procedure (manifestly opportunistic warnings and / or for the sole purpose of damaging the reported person or persons in any case affected by the Report).

ROLES AND RESPONSIBILITIES

This procedure foresees the participation of the following organizational figures:

Company CEO:

- makes the evaluations and references defined in this procedure effective, implementing them in accordance with the provisions of this procedure.

Designated Person:

- prepares, manages and updates the references for the sending of reports;
- receives, records and analyzes the reports received, involving the competent corporate functions and forwarding each Report to the supervisory bodies for the relevant subjects (for companies governed by Italian law: Board of Statutory Auditors and Supervisory Bodies according to the provisions of current legislation and the Organizational Models adopted pursuant to Legislative Decree 231/2001);
- prepares specific intervention plans;
- guarantees the obtainment and filing of documentation for a period of five years after the conclusion of the verification activities.

IMPLEMENTATION TIMES

The implementation by the CEO of the Company requires that this Procedure be made available and communicated to all G.P.TECNICA plants.