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Issue 2024


Global  
Whistleblowing  
Policy





## Global Policy (GPL)

# Global Whistleblowing Policy

<b>Code:</b> DN.GPL.93.22	<b>Issue:</b> 03 (12.24)
<b>Purpose</b>	Describing how submitting, receiving, analyzing, and processing any concern relevant to possible inappropriate behaviors and to guarantee protection to the reporting person.
<b>What I have to do</b>	Read and apply as required in any case of possible observed actual or potential breaches of our Code of Ethics, internal policies and procedures, laws and regulations without prejudice to any specific local laws or local policies on the same subject that are found to be in conflict with it.
<b>Sponsor</b>	Chief Legal Officer
<b>Key Content Owner</b>	DN Compliance Manager and the Internal Audit Director
<b>Other impacted functions</b>	All functions
<b>References</b>	Code of Ethics
<b>Superseded Docs</b>	None
<b>Applicability</b>	<ul style="list-style-type: none"> <li>• All De Nora Legal Entities and Personnel</li> <li>• Any other parties who, for any reason, contribute towards attaining the Group purposes and objectives.</li> </ul>
<b>Distribution</b>	All Personnel and third parties
<b>Approver</b>	<p><i>Signature on behalf of the Industrie De Nora's Board of Directors</i></p> <p><b>Paolo Dellachà</b> Chief Executive Officer</p> 

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### Acronyms and Definitions

- **Breach** =actions or omissions committed during the course of business harming the public interest or integrity of De Nora and consisting of the conduct described in par. 3.
- **Code Of Ethics** = document describing the ethical principles and behavior of De Nora’s personnel and whoever acts internally and externally on behalf or in the name of the company, by specifying values, expected behaviors, commitment and actions towards them.
- **DN** = Industrie De Nora SpA.
- **Ethics Committee** = a cross-functional internal body promoting and disseminating the principles included in the Code of Ethics.
- **Facilitator** =any person (external or internal to De Nora) who can assist a Whistleblower in the reporting procedure, connected to the latter through a working relationship, and whose assistance should be kept confidential. E.g. any colleague who assists and supports the Whistleblower in preparing the Report, informing about the Policy etc.
- **Group or DN Group** = DN and all its Subsidiaries.
- **LE** = Legal Entity.
- **Model 231** = Organization, Management and Control Model pursuant to Italian Legislative Decree n. 231/2001.
- **Policy** = the Global Whistleblowing Policy.
- **P.Or.SC.H** = People Organization Social Communication and Happiness.
- **Recipients** = internal department/function responsible for managing the Report received.
- **Report** = the oral or written communication of information concerning Breaches, including well-founded suspicions regarding Breaches that have been committed or that, based on evidence, could be committed, as well as evidence regarding conduct aimed at concealing such violations.
- **Whistleblower** = any natural persons as described in the par.2 who submits Report.
- **Reported Person** = the author or alleged author of the Breach.
- **Subsidiaries** = any entity directly or indirectly controlled by Industrie De Nora S.p.A.
- **Supervisory Body**= the body appointed according to Italian Legislative Decree n. 231/2001 to verify the effectiveness of the Model 231 and to monitor its implementation.
- **Whistleblowing Channels** = channels identified by the Group to report information concerning Breaches.

## 1. Key principles

DN Group is strongly committed to conduct its business based on ethical behaviours and good corporate governance providing for a high level of protection of persons reporting actual or potential breaches, including reasonable suspicions of violation, in a work-related context about of the Code of Ethics, internal policies, laws and regulations, based on precise and consistent facts of which the reporting person have become aware.

Industrie De Nora S.p.A.'s Board of Directors adopted the original Policy in October 2022 and is always involved in the approval of the subsequent issues. Each Subsidiary embraces the principle and rules included in the Policy through a Board resolution (or of the corresponding body / function / role if the governance of the respective company does not provide for such body) during the first useful meeting.

## 2. Who is entitled to Report

DN Group encourages employees and third parties to promptly raise concerns through oral or written Reports regarding actual or potential Breaches.

The following parties are identified as Whistleblowers:

- Members of the corporate governance bodies (Shareholders' Meetings, Board of Directors, Board of Statutory Auditors, etc.);
- All personnel including temporary or permanent industrial technicians and employees in force, former employees, temporary workers, work applicants in connection with circumstances of which they became aware prior to termination of employment or during selection, as well as apprentices and trainees;
- suppliers, persons working under the supervision and management of contractors, subcontractors, customers, consultants and other business partners.

## 3. What can be reported

The subject matter of a Report may include any of the following actual or potential Breaches of:

- the Code of Ethics, internal policies, laws and regulations, which are based on precise and consistent facts that have come to the attention of the Whistleblower;
- European Union law, where applicable<sup>1</sup>;
- Model 231, for the Italian legal entities of the Group.

Reports should be detailed and offer as much evidence as possible in order to allow for the instance to be properly evaluated and for adequate feedback to be provided.

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<sup>1</sup> Including the following case:

- breaches falling within the scope of the Union acts that concern the following areas (i) public procurement; (ii) financial services, products and markets, and prevention of money laundering and terrorist financing; (iii) product safety and compliance; (iv) transport safety; (v) protection of the environment; (vi) radiation protection and nuclear safety; (vii) food and feed safety, animal health and welfare; (viii) public health; (ix) consumer protection; (x) protection of privacy and personal data, and security of network and information systems;
- breaches affecting the financial interests of the Union;
- breaches relating to the internal market.
- acts or conduct that thwart the object or purpose of the provisions set forth in the in the above areas in European Union legislation.

A valid and legitimate suspicion based on facts is sufficient to report a potential violation or concern, as long as it is done in good faith. The Whistleblower should have reasonable grounds to believe, in light of the circumstances and the information available at the time of reporting, that the matters reported are true. Concerns not reported in good faith may result in disciplinary actions.

Vice versa, any kind of dissatisfaction e.g. with facilities, role responsibilities, work or salary conditions, tool or system supposed inefficiencies etc. are out of scope of this Policy and does not constitute accepted matters for a Report. These types of concerns should be communicated directly to the specific function in charge and/or P.Or.SC.H.

#### 4. Anonymity and confidentiality

Anonymity and confidentiality shall always be safeguarded. During the entire management of the Whistleblowing process the Group is committed to protect the identity of the Whistleblower and individuals who assist the Whistleblower during the process, such as Facilitators, as well as individuals connected with the Whistleblower, such as colleagues/family members and/or persons in the same work context. At the same time anonymity and confidentiality will be ensured to all the information contained in the Report, including the identity of the persons eventually mentioned. Any conduct aimed at illegally uncovering the identity of a Whistleblower or at providing information from which its identity could be deduced is considered a breach of this Policy and may lead to relevant measures against the author of the violation.

The identity of the Whistleblower and any other information may be disclosed only where this is a necessary and proportionate obligation under applicable law in the context of investigations by national authorities or judicial proceedings, including with a view to safeguarding the rights of defence of the person concerned.

#### 5. Protection of the Whistleblower

DN Group ensures Whistleblower protection against any kind of harassment, retaliation or discrimination for reasons connected, directly or indirectly, to the report made in good faith. Any act of retaliation or discrimination against the Whistleblower or persons/entities connected with her/him, is prohibited.

The protections provided to the Whistleblower are also extended to:

- Facilitators;
- Individuals who have a personal or professional relationship with the Whistleblower;
- colleagues in the same work context;
- entities owned by the Whistleblower or for which the Whistleblower works.

To give the Group better chance to guarantee protections agreed the Whistleblower shall follow the guideline provided in the Policy.

All reports made in good faith which are based on a reasonable belief are welcomed even if, as a result of investigations carried out, the matter should subsequently transpire to be unfounded.

On the other hand, De Nora operates a zero-tolerance in relation to bad faith reports submitted for the sole purpose of defaming, slandering, or causing damage to the mentioned parties. Furthermore, no protection is due from the Group to the Whistleblower in the event that he or she contributed to the realization of the Breach. Appropriate disciplinary and/or legal measures against anyone who, in bad faith, has made false, unfounded or opportunistic Reports will be promoted.

## 6. Channels For Reporting

Reports shall be sent by the Whistleblower either indicating identity or anonymously through the dedicated channels implemented by DN Group. The Whistleblowing Channels guarantee the confidentiality of the identity of both reporting party and persons eventually mentioned in the Report as specified in paragraph 4.

DN Group has established multiple channels of communication to facilitate the reporting process. Cases can be reported through the following channels:

- Whistleblowing Platform: an external IT platform, available in multiple languages, which is accessible through our Portal and via corporate website (<https://denora.integrityline.com/>).
- Ordinary Mail addressed to: DN Internal Audit Director and the Compliance Manager, Via Leonardo Bistolfi 35, 20134 Milan (Italy)<sup>2</sup>.
- E-mail: [whistleblowing@denora.com](mailto:whistleblowing@denora.com).

The use of the Whistleblowing Platform is highly recommended for several reasons:

- the platform is provided by a third independent party;
- the access to the Whistleblowing Platform is subject to the "no-log" policy in order to prevent the identification of the persons who intend to remain anonymous: the company's IT systems are not able to identify the point of access to the portal (IP address) even if the access is made by a computer connected to the corporate network;
- a specific written questionnaire in multiple languages is available aimed at supporting a detailed description of the facts subject of the report;
- alternatively, the Platform provides the possibility to record voice messages with a software will make the voice unrecognizable;
- the Whistleblower will have the option to disclose personal data or remain anonymous;
- in any case a unique identification code will be provided to monitor the status of the report and to dialogue with the Recipients.

The Whistleblower may request a face-to-face meeting with the Recipients. Such meeting, with the consent of the Whistleblower, may also take place via video or audio conference.

For the Italian LE of the Group governed by Italian Legislative Decree 231/2001, this Policy does not replace the information flows to the Supervisory Body. In any event, all the Reports related to a violation of Model 231 will be shared with the Supervisory Body in order to coordinate the appropriate investigations.

Violations of law or regulation can be also reported externally directly to any governmental agency/entity or public authorities (e.g. ANAC in Italy<sup>3</sup>) without requiring prior authorization from DN or its Subsidiaries.

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<sup>2</sup> for the Italian LE of the Group, ANAC's "Guidelines on the Protection of Persons Reporting Violations of Union Law and the Protection of Persons Reporting Violations of National Regulatory Provisions" requires that, with reference to Whistleblowing Reports sent by ordinary mail, in a first envelope the Whistleblower shall insert his/her identification data accompanied by a copy of his/her identification document, while in a second envelope he/she shall insert the content of the Report; both envelopes must be placed in a third envelope bearing on the outside the words "DO NOT OPEN - Confidential - Whistleblowing Report."

<sup>3</sup> The external Whistleblowing channel established by ANAC [www.anticorruzione.it/-/whistleblowing](http://www.anticorruzione.it/-/whistleblowing) may be used when the Whistleblower:

- has already made an Internal Report and the same has not been followed up;
- has-founded reasons to believe that, if he/she made an internal Report, the same Report would not be effectively followed up, or that the same Report may result in the risk of retaliation;
- has certain reason to believe that the Violation may constitute an imminent or obvious danger to the public interest.

It should be added that with reference to the Group's Italian companies, the Whistleblower may also proceed by public disclosure if the Whistleblower:

## 7. How Reports will be handled

### Internal Reports

All Reports will be subject to appropriate consideration. DN Internal Audit Director and DN Compliance Manager, acting as Recipients, are responsible for receiving the Reports, unless there are reasons in conflict with local regulation. Any employee or third party who receives a report out of the channels mentioned above is therefore strongly recommended to promptly pass for competence the information to the Recipients, through the abovementioned Whistleblowing Channels. Also, in case of local channels allowed or required by local laws, the local recipient shall inform and coordinate with the above-mentioned Recipients before starting the investigation without any prejudice of local requirements.

The Recipients shall examine and classify the Reports received interfacing with the Ethics Committee, a cross-functional internal body composed by the DN Chairman, the DN Chief P.Or.SC.H Officer and the DN Chief Legal Officer that can involve members of the top management (i.e. Chief Officers, General Managers and/or the individuals responsible for a company function) for proper management of the Reports.

**If the actual or potential breach which is the subject matter of the Reports involves any of the Recipients or any member of the Ethics Committee such individual will be excluded from the entire process.**

### Preliminary evaluation

During the preliminary evaluation phase, the Recipients:

- generally, assess the facts of the Report, in order to decide, interfacing with the Ethics Committee, if the matter is in scope;
- verify if the information provided by the Whistleblower are sufficiently precise and complete to conduct a thorough investigation. In case Reports are not sufficiently detailed, the Recipients require the Whistleblower, where feasible, to provide additional information and where further details are not provided no action will follow;
- provide first feedback to the Whistleblower within **seven days**.

Reports not focused on matters falling within the scope of the Policy will be forwarded to the specific functions responsible for handling the matter.

Reports filed as manifestly unfounded are transmitted to DN Chief P.Or.SC.H Officer to evaluate whether the Report was made for the sole purpose of damaging the reputation or otherwise to cause harm to the person and/or company reported, for the purpose of activating any appropriate initiative.

### Investigation phase

Depending on the circumstances, the Ethics Committee may decide to assign the investigation to the Internal Audit Director, the Compliance Manager, or other qualified corporate or local employee or third party (such as legal counsels, external auditors, accountants, fraud investigators, information technology experts, etc.). In any case, confidentiality will always be ensured.

During the investigation process, the Whistleblower will receive information, through Whistleblowing Platform or the other channel used, where feasible, on the status/outcomes of the investigation in the most

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- has already made an internal and external Report and has not received any feedback;

- has certain reason to believe that, due to the specific circumstances, the External Reporting may involve the risk of retaliation or may not be effectively followed up.

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possible comprehensive way. On the other end, the Reported Person will be informed of the Report provided unless such disclosure does not affect the investigation.

In any case feedback to the Whistleblower will be provided within a reasonable timeframe not exceeding **three months**.

### Outcome phase

Upon completion of the investigations, a report will be prepared and submitted to the Ethics Committee to define the truthfulness or validity of the whistleblowing report and to identify appropriate measures, including disciplinary measures, in case a misconduct has occurred. Any such decision will be taken by the Ethics Committee, taking in due consideration the outcome of the Report.

The Ethics Committee will ensure a monitoring activity on the implementation of any measures adopted based on the outcome of the investigation.

Finally, the Recipients every six months, or promptly in case of urgency, draws up a summary to the Control Risks and ESG Committee of Industrie De Nora. S.p.A describing the types of reports received and the outcome of the analysis carried out.

## 8. Document Retention

Recipients are required to ensure traceability of the entire process and to keep all the related documentation in digital or physical archive form.

All documentation must be retained as long as necessary for the proper management of the Report and in any event not more than 5 years from the date of the communication of the outcome of the investigation.

Electronic documents must be stored in a repository protected by accessing credentials (the main storage system will be the online Whistleblowing platform), known only by the Recipients or by expressly authorized parties. Paper documents are archived in DN Internal Audit Department office.

If the Report is made verbally or during a face-to-face meeting it is recorded or documented through meeting minutes, with the consent of the Whistleblower. In such case, the Whistleblower can verify, rectify and confirm the content by signing the minutes of the meeting.

## 9. Sanctions

Effective, proportionate and dissuasive sanctions may be applied to:

- the Reported Person, if the Reports are evaluated as true;
- the Whistleblower, if the Reports are made in bad faith;
- the Recipients or to anyone, in case of breach of the protection principles set out in the Policy or if the Reports have been hindered or attempted to be hindered.

Measures consequent to the violations are managed by Corporate and/or Local P.Or.SC.H Department, supported by Corporate and/or Local Legal Department, in the application of the principle of proportionality, as well as the criterion of correlation between infringement and sanction and, in any case, in compliance with the established methods by the applicable legislation in force.



## 10. Data Protection

Personal data (which may possibly include special data, such as data suitable to reveal racial and ethnic origin, religious, philosophical convictions, political opinions, adherence to political parties, trade unions, as well as data relating to health and sexual orientation) of the reporting persons and other subjects involved, acquired on the occasion of the management of the Reports, will be processed in accordance with the provisions of the applicable regulations concerning the protection of personal data and limited to those strictly necessary to verify the validity of the Report and for its management.

The processing of personal data will be carried out by Industrie De Nora S.p.A and by the subsidiary involved in the Report for the sole purpose of executing the procedures established in this Policy and, therefore, for the correct management of the Reports received, as well as for the fulfilment of obligations of law or regulations in full respect of confidentiality, fundamental rights and freedoms, as well as the dignity of the persons concerned.

During the activities aimed at verifying the validity of the Reporting all necessary measures will be taken to protect the data against accidental or unlawful destruction, loss and unauthorized disclosure.

Moreover, the documents relating to the Report will be stored, both in paper and electronic format, for a period not exceeding what is necessary for the correct finalization of the procedures established in this Policy.

Finally, it is understood that the exercise of the rights attributed to the interested parties by the legislation on the protection of personal data applicable (for whose identification is referred to the same legislation), could be subject to limitations with specific reference to the possibility that the exercise of such rights can derive an effective and concrete and effective prejudice for the confidentiality and identity of the reporting parties.

## 11. Communication and Training

Communication and training are essential elements for the effective implementation and enforcing of the Policy. In this regard, DN Group undertakes to ensure Whistleblower are made aware of the provision included in the Policy and provide up to date, mandatory training on Whistleblowing Policy to all employees.

## 12. Change log

Issue	Change description / Reason for Change	Interested Chapters
1 (10.2022)	First issue (approved by the BoD of Industrie De Nora in October 2022)	All
2 (10.2023)	• Report content list reviewed.	3
	• Extension of protections and confidentiality also to individuals connected to the Whistleblower.	5
	• Member of Ethics Committee updated.	6
	• New chapter including details about document retention.	8
	• New chapter including details about disciplinary measures.	9
3 (12.2024)	• Minor changes to the wording	All