

REPORT MANAGEMENT PROCEDURE

Before filing a Report, it is necessary to read the Privacy Policy published online [Master Srl | Privacy Policy \(integrityline.com\)](#)

WHO can report?
WHAT can/cannot be reported?
WHEN to report?
WHERE to report (on which channels)?
WHY report (for what reasons)?

1. WHO CAN REPORT?

The following parties can make Reports:

- Employees;
- Self-employed persons working for or on behalf of Master Group Companies;
- Those who have a professional collaboration relationship with the Companies of the Master Group (e.g., suppliers), freelancers (e.g., lawyers, accountants, notaries, etc.) and consultants;
- Volunteers and trainees, paid or unpaid;
- Associates and subjects with administrative, management, control, supervisory or representative functions, even where such functions are exercised on a de facto basis;
- Those who have acquired information on breaches: (i) within the framework of an employment relationship with the Companies of the Master Group that has been terminated in the meantime; (ii) during the selection process or other phases of the pre-contractual negotiations; (iii) during the trial period.



2. WHAT CAN BE REPORTED?

- **For Master Italy Srl, the relevant violations that may be subject to reporting through internal channels are:**
 1. Violations of national and European provisions consisting of offences relating to specifically-identified sectors (public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product safety and conformity; environmental protection; public health; consumer protection; protection of privacy and protection of personal data; security of networks and information systems; etc.);
 2. Violations of European provisions that consist in: i) acts or omissions that affect the financial interests of the Union; ii) acts and omissions concerning the internal market; iii) acts and conduct that frustrate the object or purpose of the provisions of Union acts in the aforementioned sectors;
 3. Violations of national provisions that consist of relevant unlawful conduct pursuant to Legislative Decree no. 231/2001 or violations of organisational models (not falling within the previous categories of violations of national and European provisions).
- **For Master Srl and MasterLab Srl, the relevant violations that can be reported through internal channels are violations of national provisions consisting of pertinent unlawful conduct pursuant to Legislative Decree no. 231/2001 or violations of Organisational Models.**

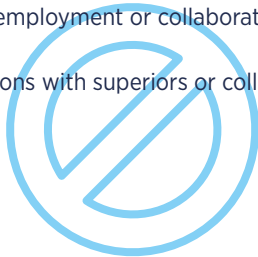
By way of mere example, a Report may be made if:

- There have been incidents of discrimination and/or harassment in the workplace;
- One becomes aware of incidents of human rights violations;
- One becomes aware of incidents of fraud;
- One becomes aware of episodes of corruption.



3. WHAT CANNOT BE REPORTED?

- Mere suspicions or rumours;
- Personal complaints of the Whistleblower;
- Claims relating to the employment or collaboration relationship;
- Claims related to relations with superiors or colleagues.



4. REPORTING CHANNELS AVAILABLE

A privileged internal reporting channel can be accessed by connecting to the platform through the link:

<https://master.integrityline.com/>;

- For Group Companies with more than 50 employees (for example, Master Italy Srl), an external reporting channel has been created and is managed by ANAC (Italy's National Anti-Corruption Authority), with the alternative being public disclosure, under the conditions set out by the standard;
- In oral form, by direct meeting;
- On paper, to be sent to the Group companies' headquarters in Conversano (BA) to S.p.: 37 Conversano - Castiglione KM 0,700.



We ensure the protection of the Whistleblower and the person involved. Each Report shall be treated with care and confidentiality in full compliance with the rights of all parties involved and in accordance with the procedure adopted by the company, in compliance with industry regulations and with Legislative Decree 24/2023.