

BERLIN PACKAGING **WHISTLEBLOWING** **POLICY**

APPROVED BY THE BOARD OF DIRECTORS OF
BERLIN PACKAGING ITALY S.P.A. ON JANUARY 19, 2024



Whistleblowing Policy

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1. OBJECTIVE AND PURPOSE

The Berlin Packaging group is committed to maintaining the highest standards of honesty, integrity, transparency, and accountability; to this end, reports of Violations (as defined below) can help identify and promptly address critical issues and risks to which all companies belonging to the Berlin Packaging group are potentially exposed. This **whistleblowing policy** for the handling of so-called "*whistleblowing*" reports (hereinafter, the "**Policy**"), adopted in accordance with Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law ("**Whistleblowing Directive**"), with Italian Legislative Decree n. 24/2023 (hereinafter, the "**Whistleblowing Decree**") as well as the related transposing laws adopted by the member states of the European Union, listed in Annex II of this Policy (hereinafter, the "**European Whistleblowing Regulations**") (the Whistleblowing Directive, the Whistleblowing Decree and the European Whistleblowing Regulations, hereinafter, jointly, the "**Applicable Regulations**"), has the aim to regulate the management of reports and the reporting channels activated and their operation, define the object of the relevant reports according with the Applicable Regulations, and illustrate the protective measures guaranteed to the Whistleblower (as defined below) and to other Protected Persons (as defined below).

2. SCOPE OF APPLICATION

This Policy applies to Berlin Packaging Italy S.p.A. (hereinafter "**BPI**") and all its subsidiaries and affiliates located in a Member State of the European Union to whom the Whistleblowing Directive applies (hereinafter, BPI and its subsidiaries and affiliates concerned, collectively, the "**Group**").

3. DEFINITIONS

For the purposes of this Policy, the terms and expressions listed below shall have the meaning indicated next to each of them.

- **231 Model:** Organization, Management and Control Model, with all of its annexes, adopted by BPI as well by other companies of the Group pursuant to Legislative Decree No. 231/2001;
- **Anonymous Report:** the Report from which the identity of the Whistleblower cannot be derived. Such Reports is handled by the Group in the manner provided for in Section 7;
- **Competent Authorities for External Reporting:** the entities identified by the Applicable Regulations responsible for receiving and managing External Reports, as set out in Annex II to this Policy;
- **Ethics Committee:** the collegial body responsible for receiving and handling Internal Reports for the Group;
- **External Report:** the written or oral communication of Information on Violations, submitted through the channels set up by the competent Authorities for External Reports;

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- **Feedback:** the communication to the Whistleblower of information regarding the Follow-up that is given or intended to be given to the Report;
- **Follow-up:** the action taken by the Ethics Committee to assess the existence of the reported facts, the outcome of the investigation and any measures taken;
- **Information on Violations:** information, including well-founded suspicions, concerning Violations committed or which could be committed, based on concrete elements, in the company of the Group with which the Whistleblower has a legal relationship within the Work Context, as well as elements concerning conducts aimed at concealing such Violations;
- **Internal Report:** the written or oral communication of Information on Violations, submitted through the internal reporting channels established by the Group;
- **Portal:** the Group's internal informatics reporting channel dedicated to the transmission and management of Internal Reports;
- **Persons Involved:** the natural or legal persons mentioned in the Internal Reports, External Report or Public Disclosure as being involved in the reported or publicly disclosed Violation;
- **Protected Persons:** the persons to whom the protections provided by the Applicable Regulations are extended; this category includes:
 - the Whistleblower;
 - the so-called facilitator, i.e. the natural person who provides assistance to the Whistleblower in making the Report, operating within the same Work Context and whose assistance must be kept confidential;

colleagues and persons in the same Work Context as the Whistleblower, who have a habitual and current relationship with the Whistleblower, or who are linked to the Whistleblower by a stable affective or kinship relationship up to the fourth degree;
 - entities owned by the Whistleblower or for which the persons referred to in the preceding points work, as well as entities operating in the same Work Context as the Whistleblower;
- **Public Disclosure:** making Information on Violations publicly available through the press, electronic media, or otherwise through means of dissemination capable of reaching a large number of people. Public Disclosure is permitted in the cases provided for by the Applicable Regulations and illustrated in section 9, being subsidiary to Internal or External Reports;
- **Reported Person:** the natural person to whom the Violation is attributed in the Internal or External Report or Public Disclosure;
- **Report:** the written or oral communication of Information on Violations. For the purposes of this Policy, a Report may be Internal or External;

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- **Retaliation:** any retaliatory or discriminatory behavior, act or omission, even if only attempted or threatened, engaged in by reason of the Report or Public Disclosure and which causes or may cause the Whistleblower, directly or indirectly, unfair harm, such as, but not limited to, the behaviors listed in Annex I of this Policy;
- **Supervisory Body or SB:** the body established by BPI and/or the Group companies that have adopted the 231 Model, responsible for supervising the operation of and compliance with the 231 Model;
- **Violations:** those violations of EU or individual Member State regulations that are based on accurate and consistent facts. For details of the Violations that may be the subject of a Report, please refer to section 5 below and Annex II to this Policy.
- **Whistleblower:** the natural person who makes the Report of Information on Violations acquired within the Work Context (see section 4 of this Policy below);
- **Work Context:** the work or professional activities, present or past, carried out within the Group's business organization, through which, regardless of the nature of such activities, a person acquires Information on Violations and within the scope of which he or she could risk Retaliation in the event of a Report or Public Disclosure.

4. SUBJECTS: WHO CAN REPORT

Any person who has a working relationship or collaboration with the Group may file Reports. In particular:

- (i) **employees** working within the Group;
- (ii) **self-employed** workers who perform their work for or on behalf of the Group;
- (iii) those who have a professional collaboration with the Group (e.g., suppliers), freelancers (e.g., lawyers, accountants, notaries, etc.) and consultants who perform their activities in the Group;
- (iv) paid/unpaid **volunteers, interns and trainees**, who perform their activities in the Group;
- (v) **shareholders** and persons with functions of administration, management, control, supervision or representation, even if such functions are performed on a mere de facto basis in the Group;
- (vi) anyone reporting Information on Violations acquired: (i) in the context of an employment relationship that has since ended, provided that the Information on Violations was acquired prior to the termination of the employment relationship; (ii) during the selection process or other stages of pre-contractual negotiations, if the employment relationship has not yet begun; (iii) during the course of the probationary period with the Group.

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5. OBJECT OF REPORTS

Reports may relate to any Information on Violations, conducts aimed at concealing their commission, or retaliatory measures taken against the Whistleblower and/or other Protected Persons.

By way of example, the reported facts may relate to:

- (i) bribery; giving money, goods or other benefits to public officials;
- (ii) money laundering;
- (iii) violations of regulations pertaining to environmental protection or health and safety in the workplace;
- (iv) irregularities or suspicious situations related to gifts, donations or sponsorships;
- (v) violations of company policies and/or procedures.

Please refer to Annex II to this Policy for details of possible Violations under Applicable Regulations.

In addition, violations of the rules and principles contained in the Global Code of Conduct and company guidelines/procedures may be reported through the internal reporting channel in Section 7.

5.1. Elements of the Report

In order to be admissible, the Report must contain the following essential elements:

- (i) **subject:** a clear description of the facts that constitute the Violation, including (if known) the circumstances of time and place of the Violation (purely by way of example: contract, transaction, location, etc.) and, if any, also the manner in which the facts came to the Whistleblower's knowledge;
- (ii) **Reported Person and other individuals involved:** the personal details or any other element (such as function/company role) that allows easy identification of the alleged perpetrator(s) of the Violation.

In addition, it would be helpful if the Whistleblower:

- (i) indicates any other individuals who can report Information on Violations;
- (ii) sends any documentation that may be useful to better substantiate the Report or that may confirm the validity of the facts;
- (iii) indicates any other information that may facilitate the gathering of evidence on what was reported.

To the extent permitted by law and the Portal, Reports may also be made anonymously.

5.2. Reports excluded from the scope of Applicable Regulations

Excluded from the scope of this Policy are Reports having as their object:

- claims, disputes, requests of a personal nature of the Whistleblower, relating exclusively to its individual working relationships, or inherent to its working relationships with hierarchically superordinate figures;

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- reports on violations already mandatorily regulated by European Union or national acts concerning services, products and financial markets and prevention of money laundering and financing of terrorism, transport safety and environmental protection, or by national acts constituting implementation of EU acts (by way of example, reports on market abuse as referred to in Regulation (EU) No. 596/2014), as well as reports on Violations in the field of national security, as well as of procurement related to defense or national security aspects, unless such aspects are covered by relevant secondary law of the European Union.

Such reports – as well as those which are not subject to this Policy for not falling within the objective or personal scope of the Applicable Regulations – even when made through the internal reporting channel set up by the Group, if concerning violations of principles or requirements contained in the Group's Global Code of Conduct or other applicable company procedures, will be handled in accordance with the Group's internal procedures.

6. REPORTING CHANNELS

In accordance with the Applicable Regulations, there are three levels of channels for reporting Violations:

- 1) **internal reporting channel** set up by the Group, the management of which is entrusted to the Ethics Committee, which has to be considered as the main and privileged channel;

- 2) **external reporting channels**, set up and managed by the Competent Authorities for External Reporting set forth in Annex II to this Policy. The use of such external channels is permitted under the conditions and in the manner set forth in Section 8 below;
- 3) **Public Disclosure:** the access to this reporting method is permitted under the conditions and in the manner illustrated in Section 9 below.

7. INTERNAL REPORTING CHANNEL

The internal reporting channel set up by the Group is organized as described below.

7.1. Portal

The Portal, made available by an external company, specialized in software for internal company reporting, guarantees security and protection of the identity of the Whistleblower through a system of encryption of communications, as well as the confidentiality of the identity of the Whistleblower and the Persons Involved and/or the content of the Reporting and related documentation, in line with the provisions of the Applicable Regulations. Data are therefore not transferred or managed through the Group's internal servers.

In order to file a Report through the Portal, the Whistleblower must access through the following link: [Portal](#). The Portal allows Reports to be made either by providing the identity of the Whistleblower or anonymously, at the option of the Whistleblower.

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7.2. Oral reporting

Reports can also be made by telephone, by talking to an operator made available by the external company that manages the Portal, who will fill out the Portal forms on behalf of the Whistleblower. The telephone numbers to call to make oral Reports are available at the [Portal](#) link in the "Call Us" section.

7.3. Face-to-face meeting

The Whistleblower has the option of requesting a face-to-face meeting, physical or virtual, with the Ethics Committee in order to communicate directly with it about the subject of the Report. The Ethics Committee may, in such a case, delegate one or more members to participate at the place identified by the Ethics Committee itself for holding the meeting in order to protect the confidentiality of the Whistleblower.

A request for such a meeting can be submitted by e-mail to:
whistleblowing@berlinpackaging.com

Upon receipt of the request, the Ethics Committee is required to schedule the meeting within a reasonable period.

If its members are unable to do so, the Ethics Committee may also engage the head of a local business function or appoint an external legal counsel with the necessary skills and professionalism in order to promptly collect the Report in compliance with all the requirements contained in this Policy.

7.4. Reports received by person other than the Ethics Committee

The Report received by any person other than the Ethics Committee must be forwarded by the recipient to the Ethics Committee itself at the following e-mail address whistleblowing@berlinpackaging.com within 7 (seven) days of its receipt, ensuring the confidentiality of the identity of the Whistleblower, the Reported Person and the Persons Involved, also giving simultaneous notice of the transmission to the Whistleblower, where possible. The Ethics Committee, upon receiving the Report from the recipient, will handle it as described in Section 7.6 below.

7.5. The Ethics Committee

The management of Internal Reports is entrusted to the **Ethics Committee**, endowed with autonomy and independence, subject to confidentiality obligations regarding the content of the Reports, and appointed by the BPI Board of Directors. The Ethics Committee is composed of individuals from within the Group with appropriate expertise in legal matters, personnel organization, and business processes. The activities of the Ethics Committee and the management of conflicts of interest regarding one or more members are regulated in the "*Ethics Committee Regulations*."

7.6. Management of Reports

7.6.1. Reception

Upon receipt of an Internal Report, the Ethics Committee shall, within 7 (seven) days from the date of receipt, send an acknowledgement of receipt of the Report to the Whistleblower.

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7.6.2. Verification of the prosecutability of the Report

The Ethics Committee shall verify:

- that the Whistleblower is entitled to file a Report insofar as it falls within the subjects indicated in Section 4;
- that the subject of the Report relates to Violations as defined in Section 5 and in Annex II to this Policy.

Where such verification has a negative outcome, the Report will be archived after notifying the Whistleblower. The decision regarding archiving shall be adequately motivated. This is without prejudice to the possibility for the Ethics Committee, where it deems it appropriate, to proceed in any case with the appropriate in-depth investigations.

7.6.3. Verification of the admissibility of the report

Having ascertained the admissibility of the Report, the Ethics Committee shall verify that the Report contains the elements defined in Section 5.1. If the Report is not adequately substantiated, the Ethics Committee may request additional elements from the Whistleblower. The Ethics Committee shall dismiss the Report as inadmissible, giving adequate reasons for its decision, in the following cases:

- failure to respond to requests for additions sent to the Whistleblower within 20 (twenty) days, or in the event that the additions provided are insufficient to meet the requirements of Section 5.1;

- manifest groundlessness of the factual elements attributable to the Violations;
- exposition of facts of generic content such that they do not allow the Ethics Committee to understand them.

This is without prejudice to the possibility for the Ethics Committee, where it deems it appropriate, to proceed in any case with the appropriate in-depth investigations.

7.6.4. Investigation

The Ethics Committee, having verified the admissibility of the Report, begins investigating the reported facts or conducts to assess their existence. The Ethics Committee gives diligent Follow-up to the Report, maintaining, where possible, interlocution with the Whistleblower and requesting additions, where necessary. In order to ensure recognition of the Protected Persons' safeguards, the Ethics Committee may require the Whistleblower to explicitly indicate the existence of such persons and their identifying information. The Ethics Committee may avail itself of the support of the most appropriate corporate structures, considering the concrete case, or of external consultants specialized in the subject of the Report. In this case, the Ethics Committee shall transmit to the competent structure or external consultant that may be involved only the necessary information, obscuring any type of data that may allow the identification of the Whistleblower or other Protected Persons. The same duties of confidentiality incumbent on the Ethics Committee are extended to the competent structure or external consultant. If the Whistleblower makes an express request, the Ethics Committee shall arrange for a hearing or provide for the acquisition of written comments and documents. In such a case, the Ethics Committee is required to take minutes of the meeting and submit them to the Whistleblower for signature.

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7.6.5. Feedback

The Ethics Committee, within three months from the date of the notice of receipt of the Report or, in the absence of such notice, within three months from the expiration of the period of 7 (seven) days from the submission of the Report, shall provide an appropriate Feedback to the Whistleblower, which may have as its object:

- the dismissal of the Report, giving reasons for it;
- the establishment of the merits of the Report and its possible transmission to the competent internal bodies;
- the activity carried out up to that moment and/or the activity it intends to carry out;
- merely interlocutory communications, also with reference to the progress of the investigation.

7.6.6. Outcome

On the basis of the results of the investigation, the Ethics Committee draws up a report which may deal with the following proposals to the relevant corporate functions of the Group company involved:

- (i) measures aimed at overcoming the critical aspects of the processes, detected as a result of the Report;
- (ii) actions against the Reported Person in case the Report is found to be well-founded;
- (iii) actions against the Whistleblower in case it emerges that the Report, unfounded, was made with malice or in bad faith.

7.7. Documentation storage and retention of Reports

The Ethics Committee ensures that all stages of the preliminary activity are always tracked and properly archived. Access to the archives and consultation of the digital or paper documentation is allowed only to the Ethics Committee, whose members are the only ones entitled to possession of the relevant keys and/or passwords.

The Reports and the related documentation must be kept, by the Ethics Committee, for the time necessary to process them and in any case no longer than 5 (five) years from the date of communication of the final outcome of the Report or for the different conservation term provided for by law.

The commencement of the retention period descends from the final outcome of the Reporting (i.e., filing, findings of the investigation etc.).

8. EXTERNAL REPORTING CHANNEL

The Whistleblower may also make an External Report through the reporting channels set up and operated by the Competent Authorities for External Reporting, subject to the conditions, if any, set out in the Applicable Regulations as indicated in Annex II to this Policy.

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9. PUBLIC DISCLOSURE

The Whistleblower may make a Public Disclosure of the Information on Violations it came into possession of in the Work Context, only when the following conditions are met:

- (i) the Whistleblower has previously used the internal or external reporting channel, but there has been no Feedback within the prescribed timeframe;
- (ii) the Whistleblower has well-founded reasons to believe that the Violation may constitute an imminent and obvious danger to the public interest;
- (iii) the Whistleblower has well-founded reasons to believe that the External Report may involve the risk of Retaliation or may not have effective Follow-up due to specific circumstances of the concrete case.

Only Public Disclosures that are made in the presence of the above conditions allow the Whistleblower to benefit from the safeguarding measures provided for in Section 10. In the event of a Public Disclosure, where the Whistleblower voluntarily discloses his or her identity, the protection of confidentiality cannot be guaranteed, without prejudice to all other forms of protection provided by the Applicable Regulations. Where, on the other hand, he or she discloses Information on Violations using, for example, a pseudonym or nickname that in any case does not allow his or her identification, the Report may be treated, for the purposes of the confidentiality of the Whistleblower's data and in the event of subsequent disclosure of the Whistleblower's identity, in the same way as an Anonymous Report. To this end, the Whistleblower is suggested to forward the Public Disclosure made to the relevant Group company via the appropriate e-mail set up at:

whistleblowing@berlinpackaging.com

10. SAFEGUARDS OF PROTECTED PERSONS

In order to encourage the submission of Reports in the interest of corporate integrity, the Group is committed to guarantee Protected Persons the safeguards provided by the Applicable Regulations. Specifically, the safeguarding system consists of the following types of protections:

- (i) safeguarding of the confidentiality of Protected persons, referred to in Section 10.2;
- (ii) safeguarding from any form of Retaliation adopted by reason of making a Report, referred to in section 10.3.

10.1. Conditions to benefit from the safeguards

In order for the Protected Persons to benefit from the safeguarding regime under the Applicable Regulations, the following conditions must be met:

- (i) the Whistleblower, at the time of the Report or Public Disclosure has "reasonable grounds" to believe that the Information on Violations are true and that the Violations are among those reportable under Section 5 and Schedule II of this Policy; and
- (ii) the Report is made in accordance with this Policy.

10.2. Protection of confidentiality

The Group guarantees the confidentiality of the identity of the Protected persons, as well as the content of the Report and related documentation, in accordance with Applicable Regulations and the GDPR and other applicable national data protection laws. Reports cannot be used beyond what is necessary to adequately Follow-up on them. The identity of the Whistleblower and any other information from which such identity may be inferred,

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directly or indirectly, may not be disclosed, without his or her express consent, to parties other than the Ethics Committee, who is expressly authorized to process such data. In the context of disciplinary proceedings, if the dispute is based, in whole or in part, on the Report, and the knowledge of the identity of the Whistleblower is indispensable for the defense of the Reported, the Report will be usable for the purposes of disciplinary proceedings only if the Whistleblower expressly consents to the disclosure of his or her identity. In such a case, the Ethics Committee shall send the Whistleblower a notice by written communication of the reasons for the disclosure of the confidential data. Confidentiality is not guaranteed when:

- (i) there is the express consent of the Whistleblower to the disclosure of his/her identity;
- (ii) anonymity is not enforceable by law and the identity of the Whistleblower is required by a judicial authority in connection with investigations (criminal, tax or administrative) or inspections by external control bodies and/or independent authorities originating as a result of the Report itself.

With specific regard to Group companies that have adopted a 231 Model, outside of the cases provided for above, violation of the obligation of confidentiality to protect Protected Persons entails the application of disciplinary measures pursuant to the disciplinary system as set forth in the 231 Model.

10.3. Prohibition of Retaliation

The Group prohibits and sanctions Retaliation against Protected Persons. In addition, in the event of proceedings concerning the establishment of alleged Retaliation, subsequent to the submission of the Report, it shall be presumed that such Retaliation was carried out because of the Report. In such cases, the Group company involved will have the burden

of proving that such conducts or acts were motivated by reasons unrelated to the Report. If detected behavior aimed at:

- (i) obstructing or attempting to obstruct Reports;
- (ii) engaging in acts of Retaliation or harassing behavior;
- (iii) violating the obligation of confidentiality of the identity of the Whistleblowers and the content of the Reports;

disciplinary sanctions will be applied in accordance with local labor law and the principle of proportionality of sanctions. With specific regard to Group companies that have adopted a 231 Model, Retaliation, as well as conducts likely to hinder the filing of a Report, are sanctioned under the disciplinary system as provided within the adopted 231 Model. In case of Anonymous Reports, where the Whistleblower is subsequently identified and has suffered Retaliation, the Whistleblower will be afforded the protections provided in this Policy.

10.4. Limits to the safeguard of Protected persons

In the event that:

- (i) the criminal liability of the Whistleblower for the offenses of defamation or slander is established, including by a judgment of first instance, or in the event that such offenses are committed by reporting to the judicial or accounting authority;
- (ii) civil liability for the same title is established for willful misconduct or gross negligence;

the Whistleblower may be excluded from the application of the protections provided by the Applicable Regulations and may be subject to a disciplinary sanction. Criminal, civil or

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administrative liability is not, however, excluded for all those behaviors, acts or omissions not related to the Report or Public Disclosure or which are not strictly necessary to disclose the Violation.

11. INFORMATION FLOWS BETWEEN ETHICS COMMITTEE AND SUPERVISORY BODY

With specific regard to Group companies that have adopted a 231 Model, in compliance with the obligation of confidentiality provided for by the Whistleblowing Decree and the applicable company procedures, the receipt of any Reports concerning violations of the 231 Model and/or unlawful conduct integrating the types of offenses presupposed by Legislative Decree No. 231/2001, even potential ones, is promptly communicated by the Ethics Committee to the SB of the company concerned. In the event that such Reports, once analyzed, turn out to be well-founded – and, therefore, to have actually produced a Violation –, the Ethics Committee shall promptly inform the Supervisory Body on an *ad hoc* basis. If the Supervisory Body receives a Report, it will forward it to the Ethics Committee within 7 (seven) days of receipt, also giving simultaneous notice of the transmission to the Whistleblower, where possible.

12. PROCESSING OF PERSONAL DATA

The processing of personal data collected as part of the reporting process is carried out as defined in the dedicated privacy policy and in full compliance with the privacy legislation applicable in the Member States of the European Union in which the Group is present, taking into account the fair balance between the rights of the Reported Person and the

right to confidentiality of the identity of the Whistleblower and putting in place technical and organizational measures provided for in this Policy adequate to ensure the security of personal data in accordance with the applicable legislation.

13. TRAINING AND INFORMATION

The Group promotes personnel awareness and training initiatives to publicize the purposes of the *whistleblowing* institution and this Policy (such as, for example, specific communications, training events, newsletters, intranet portal, etc.). In this regard, the Group ensures:

- (i) appropriate training to the members of the Ethics Committee;
- (ii) appropriate information and communication to all recipients of the Applicable Regulations regarding the internal reporting channel, procedures and prerequisites for making Internal Reports, as well as the channel, procedures and prerequisites for making External Reports. Information on the use of reporting channels and their management is published on the Group's website in the "*Compliance*" section.

14. APPROVAL, REVIEW AND DISTRIBUTION

This Policy is approved by the BPI Board of Directors and implemented by the top management of the other Group companies. Any proposals to amend and/or supplement this Policy may be submitted by the relevant corporate functions and/or top Management of Group companies to the Ethics Committee for appropriate consideration.

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Annex I - Retaliatory Measures



PURSUANT TO THE WHISTLEBLOWING DIRECTIVE, BY WAY OF EXAMPLE ONLY, THE FOLLOWING ACTIONS CONSTITUTE RETALIATION:

- (i) dismissal, suspension or equivalent measures;
- (ii) demotion in rank or non-promotion;
- (iii) change of duties, change of place of work, reduction of salary, change of working hours;
- (iv) suspension of training or any restriction on access to training; negative merit notes or negative references;
- (v) the adoption of disciplinary measures or other sanction, including fines; coercion, intimidation, harassment or ostracism;
- (vi) discrimination or otherwise unfavorable treatment;
- (vii) the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion;
- (viii) the non-renewal or early termination of a fixed-term employment contract;
- (ix) damage, including to the person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- (x) inclusion on improper lists on the basis of a formal or informal sector or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- (xi) the early termination or cancellation of a contract for the supply of goods or services;
- (xii) the cancellation of a license or permit; the request to undergo psychiatric or medical examinations.

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Annex II - Italy



This annex outlines the provisions regarding Whistleblowers, the subject of the reports and the Competent Authority for External Reporting, set forth in the European Whistleblowing Regulations of the following member States: **1) Italy, 2) France, 3) Greece, 4) Netherlands, 5) Spain.**

WHISTLEBLOWERS	SUBJECT OF THE REPORT OR PUBLIC DISCLOSURE	COMPETENT AUTHORITY FOR EXTERNAL REPORTING
<ul style="list-style-type: none"> employees; self-employed workers who perform their work for or on behalf of the society; those who have a professional collaboration relationship with BPI (e.g., suppliers), freelancers (e.g., lawyers, accountants, notaries, etc.) and consultants; trainees, paid and unpaid; shareholders and persons with functions of administration, management, control, supervision or representation, even if such functions are performed on a mere de facto basis. 	<ul style="list-style-type: none"> violations of national and European provisions consisting of offenses relating to the following areas: public procurement; services, products, and financial markets and prevention of money laundering and terrorist financing; product safety and compliance; transportation safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and data protection; and network and information system security; violations of European dispositions consisting of (i) acts or omissions that harm 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 areas mentioned above; violations of national provisions that consist of illegal conduct relevant under Legislative Decree 231/2001 or violations of organizational and management models, provided that they do not fall within the scope of the violations under A) and B); violations of the Group's Global Code of Conduct. relevant violations under Legislative Decree No. 231/2001 and Model 231, for the Group companies that have adopted it, may be reported exclusively through the internal reporting channels set up by the relevant Italian Group company. 	<p>National Anticorruption Authority (ANAC)</p> <p>The Whistleblower may use the external reporting channel established by ANAC, available in the appropriate section on ANAC's website, only where the following prerequisites established by the Whistleblowing Decree exist, namely:</p> <ul style="list-style-type: none"> the failure of the relevant Group company to activate internal channels; the Report, made in accordance with the provisions of the Whistleblowing Decree and this Policy, was not followed up; has reasonable grounds for believing that, if he made the Internal Report, it would not be followed up or that he would face retaliation. With regard to reasonable grounds, it is specified that the Whistleblower must be able to reasonably believe, on the basis of the attached factual circumstances and information yet to be acquired, and not on the basis of mere inferences, that if he made an Internal Report: <ul style="list-style-type: none"> the Report would not be effectively followed up. For example, this could happen if: one or more members of the Ethics Committee is involved in the Violation; there is a risk that the Violation or the related evidence might be concealed or destroyed; the effectiveness of investigations by the competent authorities might otherwise be compromised; it is felt that the National Anti-Corruption Authority would be better placed to address the specific Violation, especially in matters within its competence. This could result in the risk of Retaliation (e.g., also as a consequence of the violation of the obligation to keep the identity of the reporter confidential); has reasonable grounds to believe that the Violation may constitute an imminent or obvious danger to the public interest. Consider, for example, the case where the Violation requires urgent action, to safeguard the health and safety of people or to protect the environment.

Whistleblowing Policy

Annex II - France



WHISTLEBLOWERS	SUBJECT OF THE REPORT OR PUBLIC DISCLOSURE	COMPETENT AUTHORITY FOR EXTERNAL REPORTING
<ul style="list-style-type: none"> • staff members, persons whose employment relationship has ended, if the information was obtained as part of that relationship, and persons who have applied for a position with the institution concerned, if the information was obtained as part of that application; • shareholders, members and holders of voting rights in the general meeting of the institution; • members of the administrative, management or supervisory body; • external and casual employees; • contracting parties of the entity concerned, their subcontractors or, in the case of legal entities, members of the administrative, management or supervisory body of such contractors and subcontractors and members of their staff. 	<ul style="list-style-type: none"> • illicit offenses, crimes, threats or damage to the public interest, according to French law; • violations or attempts to conceal the violation of an international commitment duly ratified or approved by France, of a unilateral act of an international organization adopted on the basis of that commitment, of European Union law, law or regulation; • requests relating to the regulation of the employment relationship or relations with hierarchical superiors or colleagues referring to a misdemeanor, crime, violation of law or regulation. 	<ul style="list-style-type: none"> a) Public procurement: <ul style="list-style-type: none"> • Agence française anticorruption (AFA), pour les atteintes à la probité • Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF), pour les pratiques anticoncurrentielles • Autorité de la concurrence, pour les pratiques anticoncurrentielles b) Financial services, products, and markets and the prevention of money laundering and terrorist financing <ul style="list-style-type: none"> • Autorité des marchés financiers (AMF), pour les prestataires en services d'investissement et infrastructures de marchés • Autorité de contrôle prudentiel et de résolution (ACPR), pour les établissements de crédit et organismes d'assurance c) Product safety and compliance <ul style="list-style-type: none"> • Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF) • Service central des armes et explosifs (SCAE) d) Transportation Safety <ul style="list-style-type: none"> • Direction générale de l'aviation civile (DGAC), pour la sécurité des transports aériens Bureau d'enquêtes sur les accidents de transport terrestre (BEA-TT), pour la sécurité des transports terrestres (route et fer); • Direction générale des affaires maritimes, de la pêche et de l'aquaculture (DGAMPA), pour la sécurité des transports maritimes. e) Environmental protection <ul style="list-style-type: none"> • Inspection générale de l'environnement et du développement durable (IGEDD) f) Radiation protection and nuclear safety: French nuclear safety Authority (ASN) g) Food Safety: <ul style="list-style-type: none"> • Conseil général de l'alimentation, de l'agriculture et des espaces ruraux (CGAAER) • Agence nationale chargée de la sécurité sanitaire de l'alimentation, de l'environnement et du travail (ANSES) h) Public Health: <ul style="list-style-type: none"> • Agence nationale chargée de la sécurité sanitaire de l'alimentation, de l'environnement et du travail (ANSES) • Agence nationale de santé publique (Santé publique France, SpF) Haute Autorité de santé (HAS)

Whistleblowing Policy

Annex II - France



WHISTLEBLOWERS	SUBJECT OF THE REPORT OR PUBLIC DISCLOSURE	COMPETENT AUTHORITY FOR EXTERNAL REPORTING
		<ul style="list-style-type: none"> • Agence de la biomédecine • Etablissement français du sang (EFS) • Comité d'indemnisation des victimes des essais nucléaires (CIVEN) • Inspection générale des affaires sociales (IGAS) Institut national de la santé et de la recherche médicale (INSERM) • Conseil national de l'ordre des médecins, pour l'exercice de la profession de médecin • Conseil national de l'ordre des masseurs-kinésithérapeutes, pour l'exercice de la profession de masseur- kinésithérapeute • Conseil national de l'ordre des sages-femmes, pour l'exercice de la profession de sage-femme • Conseil national de l'ordre des pharmaciens, pour l'exercice de la profession de pharmacien • Conseil national de l'ordre des infirmiers, pour l'exercice de la profession d'infirmier • Conseil national de l'ordre des chirurgiens-dentistes, pour l'exercice de la profession de chirurgien-dentiste • Conseil national de l'ordre des pédicures-podologues, pour l'exercice de la profession de pédicure-podologue • Conseil national de l'ordre des vétérinaires, pour l'exercice de la profession de vétérinaire • Consumer protection: Direction generale de la concurrence, de la consommation et de la repression des fraudes (DGCCRF) <ul style="list-style-type: none"> i) Privacy and personal data protection, network and information system security • Commission nationale de l'informatique et des libertés (CNIL) • Agence nationale de la sécurité des systèmes d'information (ANSSI) l) Violations of the financial interests of the European Union. <ul style="list-style-type: none"> • Agence française anticorruption (AFA), pour les atteintes à la probité • Direction générale des finances publiques (DGFiP), pour la fraude à la taxe sur le Valeur ajoutée • Direction générale des douanes et droits indirects (DGDDI), pour la fraude aux droits de douane, droits anti-dumping et assimilés m) Infringements related to the domestic market <ul style="list-style-type: none"> • Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF), pour les pratiques anticoncurrentielles • Autorité de la concurrence, pour les pratiques anticoncurrentielles et les aides d'Etat • Direction générale des finances publiques (DGFiP), pour la fraude à l'impôt sur les sociétés

Whistleblowing Policy

Annex II - Greece



WHISTLEBLOWERS	SUBJECT OF THE REPORT OR PUBLIC DISCLOSURE	COMPETENT AUTHORITY FOR EXTERNAL REPORTING
<ul style="list-style-type: none"> • Persons employed in the public or private sector who have obtained, in the course of their work, information on violations, which they are required to report, and in particular: • workers, i.e., those who provide services for and under the direction of another person for which they receive remuneration, regardless of whether their employment is full-time or part-time, permanent or seasonal, or whether they are seconded from another institution. The concept of "worker" includes civil servants and public sector employees in any type of employment or employment relationship; • self-employed persons, freelancers or consultants or home-based workers; • shareholders and persons on the administrative, management or supervisory body of a company, including non-executive members, as well as paid or unpaid volunteers and trainees; • all persons working under the supervision and direction of contractors, subcontractors and suppliers. 	<p>Violations of European Law, in the areas of:</p> <ul style="list-style-type: none"> • public procurement; • financial services, products and markets, and prevention of money laundering and terrorist financing; • product safety and compliance; and • transport safety; • environmental protection • radiation protection and nuclear safety • food and feed safety and animal health and welfare; • public health; • consumer protection; • protection of privacy and personal data, and the security of networks and information systems; • violations affecting the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU) and as specified in relevant Union measures; • violations relating to the internal market as referred to in Article 26(2) TFEU, including violations of the Union's competition and state aid rules, as well as violations of the internal market relating to transactions in violation of corporate tax rules or agreements whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law. 	<p>National Transparency Authority www.aead.gr</p>

Whistleblowing Policy

Annex II - Netherlands



WHISTLEBLOWERS	SUBJECT OF THE REPORT OR PUBLIC DISCLOSURE	COMPETENT AUTHORITY FOR EXTERNAL REPORTING
<ul style="list-style-type: none"> All individuals who in the course of their work activities report or detect suspected wrongdoing 	<ul style="list-style-type: none"> a violation or risk of violation of Union law, or an act or omission in which the public interest is at stake in relation to: <ul style="list-style-type: none"> a violation or risk of violation of a statutory rule or internal rules that impose a specific obligation and that have been established by an employer on the basis of a statutory rule; or a risk to public health, public safety, or the environment, or an improper action or omission that jeopardizes the employer's business; omission that jeopardizes the proper operation of public services or an enterprise. 	<ul style="list-style-type: none"> Consumer and market Authority; Financial market Dutch Authority; Data protection Authority; De Nederlandsche Bank N.V.; Whistleblowing Authority; Health and Youth Care Inspectorate; Dutch Health Authority ; Nuclear Safety and Radiation Protection Authority.

Whistleblowing Policy

Annex II - Spain



WHISTLEBLOWERS	SUBJECT OF THE REPORT OR PUBLIC DISCLOSURE	COMPETENT AUTHORITY FOR EXTERNAL REPORTING
<ul style="list-style-type: none"> • persons holding the status of civil servants; • self-employed workers; • shareholders, unitholders and persons on the administrative, management or supervisory body of an enterprise, including non-executive members; • any person working for or under the supervision and direction of contractors, subcontractors and suppliers. 	<ul style="list-style-type: none"> • Acts or omissions that can led to violations of European Law, on the condition that: <ul style="list-style-type: none"> • fall within the scope of the European Union acts listed in the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law, regardless of their qualification in national law; • harm the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU); or • affect the internal market as referred to in Article 26(2) TFEU, including violations of EU competition and state aid rules, as well as violations relating to the internal market in connection with acts that violate corporate tax rules or practices aimed at obtaining a tax advantage that distorts the object or purpose of the legislation applicable to corporate income tax; • acts or omissions that may constitute a serious or very serious crime or administrative offence. In any case, this means all serious or very serious criminal or administrative offenses that result in economic damage to the Treasury and Social Security. 	<p>Independent Authority for the Protection of Whistleblowers, A.A.I., or the corresponding authorities and regional bodies.</p>



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