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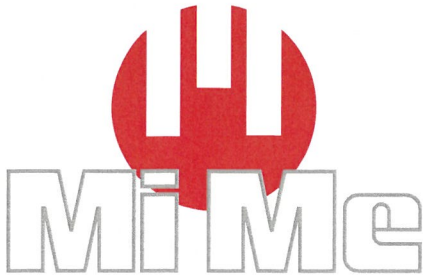


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WHISTLEBLOWING PROCEDURE

Mi-Me Minuterie Metalliche Meles SpA

VERSION	ISSUE DATE	COMMENT	APPROVAL
01		First adoption	Board of directors



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1. INTRODUCTION

Established in 1950, MI-ME has specialized in the production, based on customer drawings, of complex precision blanked parts destined for a wide variety of industrial sectors and exported to major industrialized countries. The company has been expanded and now occupies a covered area of about 20,000 square meters with a new executive office and a new production unit.

MI-ME, in carrying out its activities, intends to promote a corporate culture characterized by correct behaviour and a good system of corporate governance; for this reason, the Company recognizes the importance of having internal regulations governing the Reporting of Illegal behaviour (as defined below) by Employees (the "Whistleblowing Procedure"). This Procedure therefore defines appropriate channels of communication for the receipt, analysis and processing of Reports of Illegal behaviour within the Company.

The purpose of this Procedure is to ensure a work environment in which Employees can report Illegal behaviour occurring within it.

This Procedure has normative content and value as an operational tool.

The Company's Board of Directors shall approve any amendments and updates to the Procedure.

2. WHISTLEBLOWING.

Whistleblowing (from now on "WB") is an Anglo-Saxon-derived tool through which employees of an organization, whether public or private, report to specific individuals or bodies, (including law enforcement agencies and public authorities) a possible fraud, crime, illegal or any irregular conduct, committed by other individuals belonging to the organization. Employees-understood in a broad sense, as specified below-are normally the first people to become aware of possible risk situations and, therefore, are the first people able to report them promptly to the organization, before losses can be realized. The purpose of the WB is to enable organizations to address the reported problem as soon as possible, making known situations of risk or losses and contributing to the prevention and countering of possible violations. Virtuous management of the WB contributes not only to detecting and countering possible violations and spreading a culture of ethics and legality within organizations, but also to creating a climate of transparency and a sense of participation and belonging, generated by overcoming employees' fears of retaliation by corporate bodies or colleagues, or the risk of seeing their reports unheard.

Borsa Italiana's Corporate Governance Code in its commentary to Article 7 states that "The Committee (for Corporate Governance, ed.) believes that [...] an adequate internal control and risk management system should be equipped with an internal system for employees to report any irregularities or violations of applicable regulations and internal procedures (so-called whistleblowing systems) in line with existing



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national and international best practices, which guarantee a specific and confidential information channel as well as the anonymity of the reporter."

Law No. 179 of November 30, 2017, on the subject of provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship, introduced for the first time a discipline on reports of violations and management irregularities (so-called "whistleblowing") with regard to the private sector (with regard to the public sector, on the other hand, a similar regulation was already in force within the system since the entry into force of Law No. 190 of November 6, 2012), choosing as a tool to give concreteness to the new legislation the Model of organization, management and control adopted by commercial companies and other recipients of the regulation of the responsibility for crime of entities (so-called MOGC).

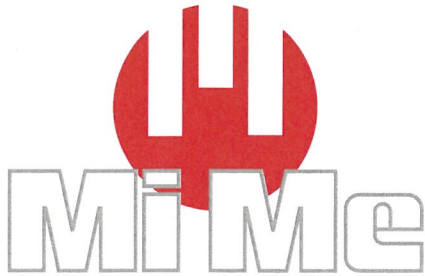
The term "Whistleblower" refers to the person who, having become aware of violations having criminal relevance or management irregularities by reason of the functions performed, reports them to the bodies entitled to intervene. With regard to the private sector, Law No. 179/2017 introduced to Article 6 of Legislative Decree No. 231/2001 (henceforth, "Decree") three new paragraphs that, in addition to providing for the prohibition of acts of retaliation or discrimination against the whistleblower and measures aimed at protecting the whistleblower against such acts, stipulates that within the MOGC, provision must be made to identify:

- One or more channels - which must guarantee the confidentiality of the identity of the reporter - that allow persons in apical positions (persons who hold positions of representation, administration or management of the entity) or persons subject to the management or supervision of the latter to submit circumstantiated reports based on elements of precise and concordant facts with regard to unlawful conduct relevant under the Decree or reports on violations of the provisions of the MOGC, of which they have become aware by reason of the functions performed
- at least one alternative reporting channel suitable for guaranteeing, by means of information technology, the confidentiality of the identity of the reporter.

2.1. Purpose of the procedure

Whistleblowing is an act by which an entity's internal subject contributes to bringing to light and preventing risks and situations damaging to the entity itself.

The main purpose of whistleblowing is, therefore, to resolve (or, if possible, to prevent) problems created by a management irregularity, allowing critical issues to be addressed quickly and with the necessary confidentiality.



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This procedure, therefore, has been prepared to regulate the handling of whistleblowing, from the moment the whistleblower determines to forward until subsequent developments.

2.2. Recipients

This Procedure applies to all employees, members of the bodies of strategic supervision, management and control, and collaborators (e.g., Financial Advisors) including casual collaborators of the Company (collectively, the "Employees"). It must, in addition, be communicated to any person who performs services for the Company, including consultants and service providers linked to the Company by contract.

2.3. Subject of the report

Reports that fall within the scope of whistleblowing concern any illegitimate behaviour that causes or may cause damage or losses to the Company and/or its Employees.

Illegal Behaviour is defined as any action or omission, occurring in the course of or having an impact on the performance of work activities that:

- Is unlawful, improper or immoral;
- Violates statutory and regulatory provisions;
- Does not comply with internal regulations.

By way of example only, the following are some cases of irregularities that could be reported:

- Receiving or unduly giving money or other benefits to supplier consultants;
- Engaging in dishonest or deceptive activities;
- Falsifying customer data and/or information.

In addition, paragraph 2-bis of Article 6 of Decree 231/2001 stipulates that reporting parties may submit "circumstantiated reports of unlawful conduct, relevant under this decree and based on precise and concordant elements of fact, or violations of the organization and management model of the entity, of which they have become aware by reason of the functions performed."

Thus, the subject of the reports will be:



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- Unlawful conduct that integrates one or more types of offenses from which may result in liability for the entity under the Decree;
- Conduct that, although not integrating any case of crime, has been carried out contravening rules of conduct, procedures or various protocols.

Whistleblowing, on the other hand, cannot deal with matters of a personal nature of the whistleblower, claims or instances pertaining to the discipline of the working relationship or relations with the hierarchical superior or colleagues.

3. MODES OF OPERATION

3.1. Recipients of the report

Reports should be forwarded directly to MI-ME's Management Committee, which ensures the proper conduct of the process.

The Management Committee reports periodically to the Company's Board of Directors on the proper functioning of the whistleblowing system and gives a report of the activity carried out. If any misconduct is found to be serious, the Management Committee will request an extraordinary convocation of the Board of Directors to discuss appropriate action.

If the whistleblower coincides with one of the members of the Management Committee, the report must be promptly brought to the attention of the Board of Directors, which, with the cooperation of the other members of the same committee who are not the subject of the report, after the necessary checks and investigations, will report on the incident at the first useful meeting of the Board of Directors of MI-ME.

3.2. The channels through which the declaration can be forwarded

Paragraph 2-bis of Article 6 of the Decree, introduced by the new legislation, stipulates that, in order to enable the submission of any report, the entity must make available to the whistleblower one or more



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commonly used channels, as well as at least one alternative channel that, through computer modalities, is suitable to guarantee confidentiality about his or her identity.

In accordance with the provisions of the regulations, the whistleblower may make his or her report:

1. Verbally, by conferring with one of the members of the Management Committee or by e-mail to be sent to the e-mail box Mi-MeWB@Mi-Me.it;
2. Through a software application accessible through the Company's intranet and website, which guarantees confidentiality of the whistleblower and the report.

3.3. Reporting requirements

Where the whistleblower determines to file a report, he/she has a duty to provide all the elements necessary to enable the Management Committee to carry out the due and appropriate checks and investigations to facilitate it in the task of finding that what has been reported is well-founded.

To this end, it is appropriate for the whistleblower to provide the Management Committee with as many of the elements listed below (where possible, all of them):

- 1) one's personal details, including the position or function held within the company;
- 2) a clear and complete description of the facts being reported and the circumstances under which the reporter became aware of them;
- 3) the circumstances of time and place in which the reported facts were committed;
- 4) the particulars of the perpetrator of the illegal conduct or irregularities reported (or, alternatively, other elements capable of enabling the identification of the perpetrator, such as the position held or the service performed within the company);
- 5) the particulars of any other persons who may report on the reported illegal conduct or irregularities (or, alternatively, other elements capable of enabling the identification of the same, such as, for example, the qualification held or the service performed within the company)



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- 6) the attachment of documents as proof of what was reported (or, where these are not available to the whistleblower, an indication of their details, the place where they are kept or the person who holds them);
- 7) any other information that may provide a useful contribution to the feedback activity.

Anonymous reports, devoid of elements that make it possible to identify the whistleblower, even if delivered through the methods provided for in this document, will not be taken into consideration with regard to the protections granted by the regulations to the whistleblower (prohibition of dismissal or demotion, obligation of reinstatement, etc.): such reports, where they are characterized by adequately detailed and circumstantiated content, may be followed up with further verifications only where they are aimed at exposing particularly serious wrongdoing or irregularities.

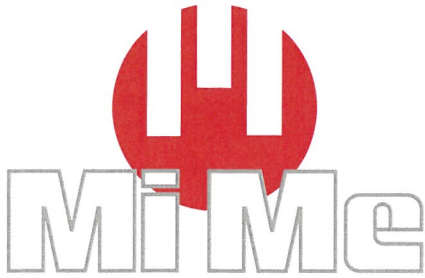
4. INFORMATION FLOWS TO MANAGEMENT COMMITTEE

4.1. The activities of verifying the merits of the report

The task of verifying the merits of the reported misconduct and/or irregularities is the responsibility of the Management Committee.

The same body, once the report is received directly or indirectly, carries out any verification activities deemed useful, providing, among other things:

- 1) to assess in the abstract the tenor of seriousness of the reported offenses and/or irregularities and hypothesize their potential detrimental consequences;
- 2) to identify the activities to be carried out to ascertain whether the reported offenses and/or irregularities have actually been committed;
- 3) To identify where necessary, the steps to be taken immediately to curb the risk of the occurrence of prejudicial events or, if they had already occurred, to limit their consequences as much as possible;
- 4) to carry out fact-finding activities about the actual commission of the offense and/or irregularity, such as considering:
 - Convening the whistleblower to obtain further clarification;
 - Summoning subjects who are indicated in the body of the report as persons informed about the facts;
 - Acquiring useful documentation or taking steps to be able to find and acquire it;



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- Summoning, when deemed appropriate, the person named in the report as the perpetrator of the wrongdoing.

4.2. The activities following the establishment of the commission of offenses and/or irregularities, or the establishment of the unfoundedness of the report

If the outcome of the checks carried out establishes that the report turns out to be well-founded, the Management Committee will forward its opinion to the Board of Directors so that the latter can identify the most appropriate measures to be taken as a result of the incident, including - if the prerequisites are met - disciplinary measures against the perpetrators of the offenses and/or irregularities.

Similarly, the Management Committee shall ensure, by forwarding an appropriate report to the BoD, if it ascertains that the report, which has turned out to be unfounded following the appropriate investigations, appears to have been forwarded because of a conduct of the reporter vitiated by wilful misconduct or gross misconduct, so that said Body may assess the advisability of taking one or more disciplinary measures against the reporter, pursuant to paragraph 2-bis letter d) of Article 6 of the Decree, from among those already provided for in the disciplinary system set forth in the CCN.

Bonate Sopra 28/09/2023

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