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**THE DANIELI  
GROUP'S  
WHISTLEBLOWING  
POLICY**

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# THE DANIELI GROUP'S WHISTLEBLOWING POLICY

## 1.

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### PURPOSE

Danieli & C. Officine Meccaniche S.p.A. (hereinafter “Danieli & C.”, the “Parent Company” or the “Company”) encourages workers and third parties to cooperate in the event of: (i) breaches of the Code of Ethics, (ii) unlawful conduct relevant to Legislative Decree 231/2001 and/or violations of the Organisational, Management and Control Model pursuant to Legislative Decree 231/01 (where adopted), (iii) any unlawful, fraudulent behaviour or conduct not conforming to the internal rules of the Danieli Group, as well as (iv) conduct, acts or omissions referred to in Art. 2, paragraph 1(a), numbers (3), (4), (5), and (6) of Legislative Decree 24/2023 that cause harm to the public interest or the Company’s integrity.

In doing so, Danieli & C. encourages those who work for it, or are in contact with it, to report any violation, better defined below, considered relevant that they become aware of.

The purpose of this Whistleblowing Policy or “Policy” is, therefore, to identify those who can send reports, the subject of the reports, how to send them, the principles in place to safeguard those involved in the reporting process, the related handling process as well as any possible action resulting from the violations encountered.

## 2.

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### APPLICATION

This Policy is issued by Danieli & C. and was approved by the Board of Directors.

It applies to Danieli & C. as well as to all companies directly and indirectly controlled by it in Italy and abroad (“Group Companies”) working in the plant making industry<sup>1</sup>.

<sup>1</sup>The companies working in the fields of design, construction and sale of equipment for the steel industry belong to the plant-making industry.

### 3.

#### DEFINITIONS

<b>Whistleblowing Committee</b>	A cross-functional committee and the addressee of the Report, in charge of handling it by applying the operating procedures laid down by this Policy. The committee is made up of the heads of the Legal, Human Resources, Compliance & Internal Audit departments of the parent company operating for the entire Danieli Group. The General Counsel of the Parent Company also serves as Chairman of the Whistleblowing Committee.
<b>Danieli Group</b>	Danieli & C. and its directly or indirectly controlled companies doing business in the plant making industry.
<b>DPO</b>	Data Protection Officer. He is responsible for controlling that personal data processing is duly managed by Group Companies which have formally appointed him to the position of DPO. He supports the Parent Company with implementation of privacy compliance in accordance with relevant regulations and oversees its activities.
<b>Group Compliance Officer &amp; Chief Internal Auditor</b>	The person who chairs the Group's Compliance & Internal Audit Department, hereinafter (GCO).
<b>Internal Audit</b>	The Internal Audit Department of Danieli & C. working for the entire Danieli Group.
<b>Supervisory Board or SB</b>	The Supervisory Board of Danieli & C. or its subsidiaries under Italian law, in charge of supervising the implementation of and compliance with the 231 Model and ensuring that it is updated in accordance with the requirements of Art. 6, paragraph 1, letter b) of Legislative Decree 231/01.
<b>Report</b>	Any communication received through the identified channels concerning (i) conduct in violation of internal and external rules and regulations governing the business activities of Danieli & C. and Group Companies, including the Code of Ethics and the Organisational, Management and Con-

control Model pursuant to Legislative Decree 231/01 of Danieli & C. and Group Companies; (ii) conduct, acts or omissions which cause harm to public interest or the integrity of the Danieli Group, pursuant to Legislative Decree 24/2023, Art. 2, paragraph 1(a)(3), (4), (5) and (6); (iii) any other unlawful conduct that may result in economic or property damage and/or damage to the image of the Danieli Group. Such conduct must be engaged in by, or be connected to, members of corporate bodies, supervisory bodies – required by current regulations in the countries where the Danieli Group carries on business – employees, interns, trainees, collaborators, suppliers, contractors, consultants, customers, business partners of the Parent Company and Group Companies and, more generally, all those who work for Danieli & C. and Group Companies, as well as all other persons who, for whatever reason, are in contact with Danieli & C. and Group Companies.

<b>Whistleblower</b>	The person who makes a Report.
<b>Facilitator</b>	The person who assists the Whistleblower during the Reporting process.
<b>Reported Person</b>	The person who has allegedly committed a breach.
<b>Privacy Team</b>	Working group that cooperates with the DPO. Together with the delegate and privacy committee it makes additions to the Privacy Policy.

## 4.

### REFERENCES

<b>Code of Ethics</b>	The document defining the set of principles and ethical values adopted by Danieli & C. and Group Companies.
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<b>Legislative Decree 231/2001</b>	Legislative Decree No. 231 of 8 June 2001, on “Regulations governing the administrative liability of legal entities, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000,” as amended.
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<b>Privacy Policy</b>	This means EU Regulation 2016/679 of the European Parliament and of the Council of 27th April 2016 on the protection of natural persons with regard to the processing of their personal data and on the free movement of such data (also "GDPR"), Convention 108+, as well as any other international legislation on the protection of personal data, including the measures of the Italian Data Protection Supervisor or other foreign Data Protection Supervisor.
<b>Legislative Decree 24/2023</b>	Legislative Decree No. 24 of 10 March 2023, implementing EU Directive 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of EU law laying down provisions concerning the protection of persons who report breaches of national laws.
<b>Model 231</b>	The Organisational, Management and Control Model adopted by Danieli & C. and its subsidiaries under Italian law in compliance with Legislative Decree 231/01.
<b>Anti-corruption regulations</b>	All relevant regulations in force in the legal systems each Danieli Group company in Italy and the rest of the world belong to and international and transnational regulations that have direct application as well as the Danieli Group's Anti-Corruption Policy.

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## 5.

### GENERAL PRINCIPLES

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The Danieli Group expects all employees to know and comply with the Group's Code of Ethics, the Organisational, Management and Control Model pursuant to Legislative Decree 231/01 (where and as applicable), the Danieli Group's internal rules and the regulations in force in the countries where business is carried out; in the event of non-compliance with the above, the Group provides for the imposition of appropriate sanctions, in accordance with the provisions of the disciplinary system in force.

The Danieli Group encourages anyone working on behalf of the company who becomes aware of conduct, acts or omissions that may even potentially fall within the areas indicated in paragraph **6.2.** to report such violations through the channels indicated below; the Group shall ensure appropriate follow-up to such reports.

No form of protection and/or safeguards can be guaranteed in the case of reports aimed at looking after the personal interest of the whistleblower.

## 5.1

### CONFIDENTIALITY

Reports are used for the sole purpose of adequate follow-up and are handled by ensuring strict confidentiality of the facts reported and the persons involved and/or named.

In following up the Reports, appropriate methods of communication are used to protect the identity and honourableness of the persons named in the Report, by avoiding disclosure of the acquired data to persons unrelated to the process of handling the Report, as outlined in this document.

## 5.2

### ANONYMOUS REPORTS

Anonymous Reports, meaning any Report in which the Whistleblower chooses not to reveal his or her personal details, will also be taken into account. In order for the Whistleblowing Committee to properly follow up on such Reports, it is essential that their content be sufficiently clear and detailed.

## 5.3

### PROTECTING THE PRIVACY OF THE WHISTLEBLOWER

The Danieli Group ensures that everyone involved in the proceedings respects the privacy of the Whistleblower's personal data and the confidentiality of the information contained in the Report.

The identity of the Whistleblower and any other information from which the same can be inferred directly or indirectly, may not be disclosed to persons other than those charged with receiving Reports or following them up, without the express consent of the Whistleblower, save the cases where anonymity is not enforceable by law.

The Danieli Group prohibits the tracking of any access log information during platform-based reporting done with devices or through company networks.

## 5.4

### PROTECTION OF THE WHISTLEBLOWER

The Danieli Group guarantees protection from any act of retaliation, discrimination, and penalization, whether direct or indirect, against the Whistleblower for reasons related, directly or indirectly, to the Report made, provided that:

- a. at the time of the report, the Whistleblower had reasonable grounds to believe that the information reported was true and within the objective scope of paragraph **6.2**;
- b. the report was made in the manner and form required by this Policy and/or Legislative Decree 24/2023.

## 5.5

### PROTECTION OF PERSONS OTHER THAN THE WHISTLEBLOWER

The protection measures provided for the whistleblower also apply to facilitators, people in the same work environment as the whistleblower, the whistleblower's co-workers, entities owned by the whistleblower, as well as all individuals identified in Art. 3, paragraph 5 of Legislative Decree 24/2023.

## 5.6

### PROTECTIONS FOR THE REPORTED PERSON

The same forms of protection to guarantee the privacy of the Whistleblower are also implemented by the Danieli Group for the alleged perpetrator of the violation, subject to legal provisions imposing the obligation to disclose the name of the reported person (e.g., requests from the Judicial Authority, etc.).

The Reported Person shall be notified as soon as possible of the report against him or her, in accordance with any local regulations that may apply; however, where there is the real risk that this may jeopardise the ability to effectively investigate the report or may compromise the evidence to be obtained, notification may be delayed.

In order to protect everyone's dignity and reputation, the Danieli Group provides the maximum protection from defamatory and/or unfounded reports made with malicious intent or gross negligence.

If, after an analysis, the Report is found to be unfounded, unlawful, or slanderous, Danieli & C. will ensure that sanctions are imposed as better described in paragraph **8** of this Policy. Through its Whistleblowing Committee, Danieli & C. may, in addition, consider informing the reported person of the content of the Report deemed unlawful and the identity of the Whistleblower, so that he/she may consider possible actions for his/her own protection.

## 5.7

### INDEPENDENCE, IMPARTIALITY, AND COLLEGIALLY

When following up on reports received, the Whistleblowing Committee acts as a board with the utmost independence and impartiality. In order to ensure compliance with these principles, where necessary, the abstention mechanisms set forth in paragraph **6.4** apply.

## 6.

### THE REPORTING PROCESS AND HANDLING REPORTS

The Danieli Group has established a system for handling Reports that provides for (i) identification of the persons who can submit Reports, (ii) the subject of the Report, (iii) the channels that can be used to make Reports, (iv) identification of the body in charge of receiving Reports, (v) the procedures that are put in place for handling each Report, (vi) additional reporting, and (vii) sanctions.



## 6.1

### THOSE INVOLVED

The Reporting process can be started by:

- employees or former employees of the Danieli Group and anyone who works on the basis of contractual relationships that determine their inclusion in the company organization, including in forms other than employment relationships;
- members of corporate bodies;
- shareholders;
- third parties including, by way of example: customers, suppliers, consultants, business partners, individuals whose work relationship has not yet begun or has ended, etc.

Reports may concern the following persons:

- employees of the Danieli Group;
- members of corporate bodies;
- third parties (e.g., customers, suppliers, consultants, collaborators, interns, trainees, business partners).

## 6.2

### SUBJECT OF THE REPORT

The Whistleblower may report any violation (be it a fact or an act of omission) even if only potentially contrary to the internal rules of Danieli Group and the rules of law. For example, reports may concern:

- violations of the Code of Ethics, policies, procedures or internal regulations;
- conflicts of interest;
- theft of property and unlawful possession of business information and technical know-how;
- illegal and/or fraudulent activities (including those of a financial nature) to the detriment of corporate assets in general;
- violations of regulations protecting the environment and safety at the workplace;
- attempted, alleged or actual acts of bribery carried out directly, through or at the instigation of third parties (e.g., suppliers, consultants, collaborators, customers and intermediaries);
- unlawful conduct, relevant to Legislative Decree 231/2001 or violations of the Organisational, Management and Control Model pursuant to Legislative Decree 231/01 (where adopted);
- conduct, acts or omissions referred to in Art. 2, paragraph 1(a), numbers (3), (4), (5), and (6) of Legislative Decree 24/2023 that cause harm to the public interest or the Company's integrity.

## 6.3

### INTERNAL REPORTING CHANNELS

The Danieli Group has activated the following internal reporting channels:

- website – through the IT platform called Ethics and Integrity Line found at the address: [ethics.danieli.com](https://ethics.danieli.com)<sup>9</sup> and accessible from any device. This tool is highly recommended because, through the encryption of information, it ensures the total confidentiality of the identity of the Whistleblower, and prevents alteration of the data;
- by email marked as confidential and addressed to: **Whistleblowing Committee** – To the Attention of the Chairman of the Whistleblowing Committee, c/o Danieli & C. Officine Meccaniche S.p.A. - Legal Department, Via Nazionale, 41 – 33042 Buttrio (UD), Italy;
- by means of a face-to-face meeting, with minutes recorded, with one or more members of the Committee, during which the Whistleblower may present in person the information in his or her possession.

Anyone who receives a Report outside the provided channels shall forward it within seven days to the Chairman of the Whistleblowing Committee, ensuring strict confidentiality so as to protect the identity of the Whistleblower and the identity of anyone reported. At the same time, the Reported Person is informed.

## 6.4

### WHISTLEBLOWING COMMITTEE

Pursuant to and in accordance with Art. 4, paragraph 2 of Legislative Decree 24/2023, the Danieli Group has assigned the task of receiving and examining reports to the Whistleblowing Committee, a cross-functional committee composed of the Group General Counsel, who also serves as Chairman of the Committee, as well as the heads of the Human Resources Department and the Compliance & Internal Audit Department of Danieli & C. The Committee is responsible for receiving and handling reports concerning all Danieli Group companies in the plant-making industry.

In order to ensure the independence, impartiality and collegiality of the Whistleblowing Committee, the following abstention mechanisms apply:

- if the subject of the Report is the conduct of a member of the Whistleblowing Committee or an employee of one of the departments the Whistleblowing Committee is made up of, the concerned member of the Whistleblowing Committee shall refrain from the preliminary analysis and, in case of an investigation, from any action related thereto. The excluded member of the Whistleblowing Committee shall be replaced by the Vice Chairman of the Board of Directors of Danieli & C. Officine Meccaniche S.p.A. or someone designated by him;
- if the subject of the Report is the conduct of several members of the Whistleblowing Committee or employees of several of the departments the Whistleblowing Committee is made up of, the concerned members of the Whistleblowing Committee shall refrain from the preliminary analysis and, in case of an investigation, from

any action related thereto. The same will be replaced by persons appointed by the Vice Chairman of the Board of Directors of Danieli & C. Officine Meccaniche S.p.A. (the latter can also replace one of the excluded members of the Whistleblowing Committee);

- if the subject of the Report is the conduct of a member of the Supervisory Board or the whole Supervisory Board of the company named in the Report, the latter will be excluded from the communication process referring to the Report and the circumstance and the Whistleblowing Committee will immediately inform the Board of Statutory Auditors of the concerned company;
- if the subject of the Report is the conduct of a member of the Group Internal Audit Department and the Report received is considered to be well founded, the Whistleblowing Committee will not be allowed to commission an audit by the Group Internal Audit.

## 6.5

### RECEIPT OF THE REPORT AND ITS PRELIMINARY ANALYSIS

Any Report submitted through internal reporting channels is received by the Whistleblowing Committee.

Reports received through channels other than the web platform are entered into the dedicated IT platform, with the operational support of the GCO, so that they are automatically logged.

It is the responsibility of the Whistleblowing Committee to conduct an initial analysis of the Report. Specifically:

- in case of a Report that is blatantly unfounded or that is beyond the scope of this Policy and/or has content that is prima facie defamatory and/or slanderous, or in case of a Report that is too general and lacks any element that would allow for starting an in-depth investigation, it will be closed. The Report will still be stored on the dedicated IT platform, accompanied by a brief note indicating the reason for closing it;
- in case of Reports on facts that are already known and for which verification and analysis activities are already in progress, or there are already pre-litigation, litigation or other investigations underway, even by the judicial authorities, the Whistleblowing Committee will assess whether to link the Report to the case under investigation;
- in case a Report is worthy of investigation, the Whistleblowing Committee will, first of all, verify whether it is relevant for the purposes of Legislative Decree 231/01 when the same is a violation of Model 231 or the Code of Ethics or if it pertains to one of the offences provided for in Legislative Decree 231/01. In such case, the Committee will immediately proceed by sharing the Report with the Supervisory Board of the company named in the Report, so that the latter can proceed with its own assessments and investigations.

In case a Report is worthy of investigation, the Whistleblowing Committee will assess whether the Report has been correctly classified with respect to a specific list of categories and proceed with all verifications as to whether or not the reported facts are well founded, by making use of the Group Internal Audit department if deemed appropriate.

In case of a Report whose content is prima facie defamatory and/or slanderous, the Whistleblowing Committee will take the legal steps provided in the relevant judicial systems. In the event of such a Report, Group Companies may also take appropriate disciplinary measures against the Whistleblower.

On the other hand, no action will be taken and no sanctions will be imposed on those who make a Report in good faith, even if, as a result of the analysis and verification process, the facts described turn out to be unfounded.

In the event a Report is deemed worthy of investigation, the Whistleblowing Committee may get the Group Internal Audit Department to carry out checks and investigations.

Upon receiving the mandate, the Group Internal Audit Department will conduct all analyses and verification tasks, possibly with the support of other company departments (including the involved subsidiary company) or external specialists, providing periodic updates to the Whistleblowing Committee. In the event the involvement of the SB is required, the same update report will be shared, also through the dedicated IT platform, with the members of the SB itself.

During the analysis and verification process, the Group Internal Audit team may, in addition, communicate with the Whistleblower through special tools such as the chat box found on the dedicated IT platform (encrypted tool), or other identified channels that safeguard the confidentiality and/or anonymity of the Whistleblower.

At the end of the audit, the Group Internal Audit Department prepares a report containing the findings that emerged, which it sends to the Whistleblowing Committee via the dedicated platform and, if involved, to the relevant Supervisory Board.

Only members of the Whistleblowing Committee have access to all of the Reports received (excluding specific ones naming any of its members).

Consistent with the need-to-know principle, any other person involved in the handling, analysis, and verification of a report will only have access to information related to the report for which his or her involvement is necessary.

## 6.6

### ANALYSIS AND VERIFICATION PROCESS OF THE REPORT

## 6.7

### REPORT ANALYSIS AND SUBSEQUENT DECISIONS

After receiving the Report and evaluating its contents, the Whistleblowing Committee shall take steps to put in place (also with the support of the Group Companies involved) any corrective actions that may be necessary which may include:

- possibly imposing sanctions against the reported person and/or the persons found to be the perpetrators of the reported unlawful conduct and/or violations;
- taking any possible action to strengthen the internal control and risk management system and Model 231; as well as, where necessary,
- possibly reporting facts constituting a crime to the Judicial Authority, or bringing civil suits and/or taking administrative actions.

An Executive Summary of the Report is also shared with the following addressees:

- in case of Reports concerning the Parent Company, with the Chairman of the Board of Directors, the Managing Director(s), the Board of Statutory Auditors, the Supervisory Board, and with the additional Addressees identified from time to time by the Whistleblowing Committee;
- in case of a Report concerning a Group Company, with the Group Company's Chief Executive Officer or person in equivalent position, the relevant Board of Statutory Auditors, if any, the Supervisory Board, if any, and with the additional Addressees identified from time to time by the Whistleblowing Committee.

## 6.8

### FEEDBACK

Within seven days from the date of receipt, the Whistleblowing Committee shall send an acknowledgement of receipt of the report to the Whistleblower.

Also, within three months of the acknowledgement of receipt, the Committee shall provide feedback to the Whistleblower on the action that has been taken or is intended to be taken as regards the Report.

## 6.9

### REPORTING

The Whistleblowing Committee prepares semi-annual reports summarizing its activities. This report will be shared with the Board of Directors, the Board of Statutory Auditors, and the Supervisory Board of Danieli & C.

## 7.

### EXTERNAL REPORTING CHANNELS

With particular reference only to violations falling within the scopes referred to in Art. 2, paragraph 1, lett. a, numbers (3), (4), (5), and (6), the report can be made through external reporting channels made available by the National Anticorruption Authority (ANAC) solely under the conditions stipulated in current regulations.

## 8.

### SANCTION SYSTEM

In the event that checking the Reports received reveal unlawful conduct by a Danieli Group employee, appropriate and proportionate measures and sanctions shall be taken against the latter, in accordance with the provisions of the 231 Model (if any), the employment contract or other applicable regulations.

In addition, disciplinary measures can be taken against those who violate the Whistleblower's protection measures or those who take retaliatory and /or discriminatory measures against the Whistleblower.

In the case of Danieli Group employees, it is the responsibility of the HR Department of Danieli & C. to assess the disciplinary measures to be taken.

In the case of persons other than employees (e.g., customers, suppliers, consultants, collaborators, interns, trainees, business partners), it is the responsibility of the Group Legal Department - even with the involvement of the local managers of the concerned subsidiaries - to assess any applicable sanctions on a case-by-case basis.

## 9.

### TRACEABILITY

The Whistleblowing Committee, through the use of the dedicated electronic platform, ensures the traceability of the handling process of Reports together with proper storage and archiving of the documentation produced at the time of the Report and subsequently throughout the analysis and verification process, in order to enable the reconstruction of the entire Report handling process.

## 10.

### PERSONAL DATA PROTECTION GUIDELINES

In the Report handling process covered by this Policy, compliance with the Personal Data Protection Model, adopted by Danieli & C. as of 2018, to ensure the system's compliance with the GDPR and any other personal data protection legislation.

Considering the type of personal data that may be impacted by the Report handling process, the Privacy Team with the support of the GCO and DPO, have taken the following actions:

- structuring the processes and platform for handling Reports in a way that ensures compliance with privacy by design regulations, in cooperation and with the support of the platform provider;
- activation of a dedicated and international platform for the management of Reports suitable for ensuring adequate security, technical and organizational measures;
- appointment of the dedicated platform provider as the Processor and, if applicable, any other providers involved in the processing of the personal data in question;
- where necessary, execution of LIA – Legitimate Interests Assessment – and DPIA – Data Protection Impact Assessment – to describe the

processing, assess its necessity and proportionality, and define how to manage any risks to the rights and freedoms of individuals arising from the processing;

- definition of the privacy roles and responsibilities of personnel authorized to process data;
- appointment and training of personnel authorized to process personal data, including system administrators;
- appointment of all members of the Danieli Group's Supervisory Bodies, pursuant to Art. 29 of the GDPR;
- preparation of appropriate privacy policies for all stakeholders, especially the Whistleblower (under Art. 13 GDPR) and the reported person (under Art. 14 GDPR);
- carrying out an appropriate communication program for the employees;
- performing an annual audit on the proper implementation of the measures taken.

As mentioned above, under Article 32 of the GDPR, appropriate security measures have also been defined according to the processing including HTTPS network protocol, encryption, personal and non-shared accounts, strong computer authentication, in compliance with the provisions of the Data Protection Supervisor.

The Danieli Group provides for rendering anonymous the personal data transmitted through the Reporting channels at the end of the period necessary for the completion of the investigation, and only stores the data suitable for statistical reporting (area of origin, category of Report, etc.).

## 11.

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### **PUBLICATION, DISCLOSURE AND TRAINING**

The Compliance & Internal Audit Department, with the support of the Group Marketing Department, ensures dissemination by publishing this Policy on the Danieli & C. website, on that of the Group Companies and on the company's intranet.

The Compliance & Internal Audit Department, with the support of the Group Marketing Department and in consultation with the local Human Resources Departments, also promotes awareness of this Policy at the workplace by the means deemed suitable for this purpose.

## 12.

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### **TERMS AND PROCEDURES FOR THE IMPLEMENTATION OF THIS POLICY**

In accordance with the Policy, Guideline, Procedure and Operative Instruction Framework GCOPL007 (also called "Danieli Framework"), this Policy does not require implementation and applies to all Group companies in the plant making industry as of 15 July 2023.

## 13.

### CANCELLATIONS

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As of 15 July 2023, the document entitled "*Report Management Guideline (Whistleblowing) of Danieli Group*" GCOGL008 no longer applies. Procedures already adopted by Group companies for implementation of the latter remain in effect where compatible with the protections and safeguards provided in this Policy.

## 14.

### POLICY VIOLATIONS

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Anyone who becomes aware of violations or deviations from this Policy is expected to report it through Ethics and Integrity Line, the Danieli Group's whistleblowing platform that can be found at [ethics.danieli.com](https://ethics.danieli.com) or through the other channels indicated above.





**DANIELI** THE RELIABLE  
AND INNOVATIVE PARTNER  
IN THE METALS INDUSTRY

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