

Drill Pac is committed to preventing and acting promptly on events that may undermine its values and vision. For this reason, Drill Pac has established a whistleblowing web portal to encourage and guide the reporting of any inappropriate / unlawful conduct or violation of the so-called “Compliance Program” of the company and to guarantee a fair, impartial, prompt, and confidential evaluation of potential claims by our employees, interns, subcontractors, suppliers and consultants. employed and self-employed workers, freelancers, consultants, and other categories such as volunteers and trainees, including unpaid ones, shareholders, and people with administrative, management, control, supervision, or representation functions.

The company Compliance Program consists of the Code of Ethics, the Anti-corruption Guidelines, the Human Rights Guidelines, from Legislative Decree. n. 24/2023 (implementing Directive (EU) 2019/1937 on Whistleblowing) and any other policy in compliance with local legislation that may be adopted by Group companies located abroad.

What to Report

Whistleblowing reports should specifically concern alleged breaches to Compliance Program, to its internal procedures or illegal conduct pursuant to the legislation in force.

Behaviour acts or omissions which affect the public interest or the integrity of the private entity may be reported. Please refer to Annex 2 of this Policy for details of the types of violations that may be the subject of a report pursuant to Legislative Decree no. 24/2023.

In addition, you can report:

- information on conduct aimed at concealing the above violations;
- illicit activities not yet carried out but which the whistleblower reasonably considers may occur in the presence of precise and consistent concrete elements;
- well-founded suspicions of infringements committed or likely to be committed.

Commercial claims or reports of events/facts subject to ongoing judicial or administrative proceedings monitored by Drill Pac’s Legal Department are excluded from the scope of this policy. Should the nature of the report fall outside the scope of this policy, a more relevant Drill Pac policy or process, where available, will be indicated by the recipient of the report.

How to make a Report

Reports must be made in writing and include a detailed description of the alleged breaches/violations, using the guided procedure available on the company web portal at the following link:

[Ghella.com/whistleblowing](https://ghella.com/whistleblowing) (in the section dedicated to Drill Pac)

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Alternatively, printed reports can be sent to the following postal address:

- Drill Pac S.r.l. – Sede Operativa Via Grazia Cavanna, 46 loc. Borgonovo - 43018 Sissa Trecasali (PR)
(Italia)

Reports, both sent via the web portal or by post, should be addressed to the communications manager

In addition to the web portal, reports of alleged violations of the Compliance Program can be sent to the communications manager also through the e-mail address: spt@drillpac.com.

Handling and analysis of reports

The **Communications Manager** are formally responsible for receiving and handling Whistleblowing reports and have the duty to ensure appropriate follow-up.

Each report will be carefully considered by the Communications Manager who will carry out an accurate analysis, respecting the confidential nature of the report, collecting information from the departments concerned and/or other subjects involved.

In the event that the report does not contain sufficient information, the Communications Manager may request further details from the reporter. In order to keep track of communications, ensure transparency and facilitate a formal assessment of the report, written communications are preferred throughout the process.

The analysis and investigation phases will be carried out and finalized within ninety days of the report, unless the specific nature of the reported event requires more time. The Communications Manager will keep the reporter informed on the progress of his requests. In particular, it will notify the reporter when the report has been taken care of and when the investigation has concluded.

Where possible, Drill Pac will provide feedback to the reporter on the outcome of the investigation. It should be noted, however, that it may not be possible to provide detailed information regarding actions taken by Drill Pac as this may breach legal duties, including the right to privacy and data protection of the persons involved or confidential business information or undertakings. of confidentiality previously taken by Drill Pac.

All reports must be recorded and all attached documents, including those produced or collected during the analysis phase, must be archived appropriately.

All individuals designated to receive reports, as described in this policy, have an obligation to process sensitive information, such as personal data, in line with the General Data Protection Regulation (GDPR) and data protection laws .

Whistleblower protection and disciplinary measures

Reports and the information contained within them, as well as the identity of the individuals submitting the report (if this has been shared), will be treated confidentially. The identity of the

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whistleblower will not be revealed without their prior written consent, unless required otherwise by law.

It is also acceptable to report anonymously, with no disclosure of personal data. It should be noted, however, that this choice may make the resolution of the reported issue more complex, in cases when additional information may be needed from the whistleblower for a successful investigation.

Drill Pac is committed to fully protect whistleblowers from repercussions or any form of disadvantage or discrimination at the workplace linked to or resulting from submitting a report.

Whistleblowers reporting internally a concern in good faith will not be prosecuted and no action will be taken against them in cases when the information provided cannot be proven or becomes irrelevant or insufficient to address the report. If additional relevant information emerges after a report is made, the whistleblower is encouraged to report this to Drill Pac immediately, regardless of whether this information supports or invalidates the original report.

Drill Pac undertakes to protect the whistleblower's colleagues and family members from repercussions, discrimination and retaliation, as well as the facilitators, i.e. those who assist the whistleblower in the reporting process, operating within the same working context and whose assistance must be kept confidential.

The following are considered, by way of example, retaliation:

- a) dismissal, suspension or equivalent measures;
- b) demotion or failure to promote;
- c) change of functions, change of place of work, reduction of salary, modification of working hours;
- d) the suspension of training or any restriction of access to it;
- e) negative merit notes or negative references;
- f) the adoption of disciplinary measures or other sanctions, including pecuniary ones;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or otherwise unfavorable treatment;
- i) failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion;
- j) failure to renew or early termination of a fixed-term employment contract;
- k) damage, including to the person's reputation, in particular on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;
- l) improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- m) the early termination or cancellation of the contract for the supply of goods or services;
- n) the cancellation of a license or permit;
- o) the request to undergo psychiatric or medical tests.

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Drill Pac will also take appropriate disciplinary measures in case of bad faith reports, violation of the internal procedure system or relevant applicable laws, and/or for carrying out threats or retaliation against individuals submitting reports.

Disciplinary measures will be proportionate to the extent and severity of the misconduct ascertained and may go as far as termination of employment.

This Policy is communicated to our employees as part of the mandatory induction process and it is available to all stakeholders via the Company's website and intranet.

It is reviewed annually during the Management System Reviews.

Company Management

A handwritten signature in blue ink, appearing to read "Dennis Dawson", written over a white background.

July 2024

Annex 1

List of reports pursuant to Legislative Decree 24/2023

- ◆ Pursuant to Legislative Decree. 24/2023, behaviors, acts or omissions that harm the public interest or the integrity of the public administration or private entity and which consist of:
 - ◆ administrative, accounting, civil or criminal offences;
 - ◆ significant illicit conduct pursuant to Legislative Decree 8 June 2001, n. 231 (so-called crimes assumption), or violations of the organization and management models provided therein.
 - ◆ offenses that fall within the scope of application of European Union or national acts (identified in the annex to Legislative Decree 24/2023) or national acts that constitute the implementation of European Union acts (indicated in the annex to EU Dir. 2019/1937), although not indicated in the annex to Legislative Decree. Legislative Decree 24/2023, relating to the following sectors:
 - public procurement;
 - financial services, products and markets and prevention of money laundering and financing of terrorism;
 - product safety and conformity;
 - 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 protection of personal data and security of networks and computers Informative system.
- ◆ acts or omissions detrimental to the financial interests of the Union (referred to in art. 325 TFEU) specified in relevant secondary legislation of the European Union;
- ◆ acts or omissions concerning the internal market (referred to in art. 26 par. 2 TFEU) including violations of European Union rules on competition and state aid, as well as violations concerning the internal market linked to acts which infringe corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage which frustrates the object or purpose of the applicable corporation tax law;
- ◆ acts or behaviors that nullify the object or purpose of the provisions set out in Union acts.