

WHISTLEBLOWING MANAGEMENT PROCEDURE ACCORDING TO THE PROVISIONS OF LEGISLATIVE DECREE no. 24 DATED 10 March 2023 (WHISTLEBLOWING)

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1. DEFINITIONS AND ACRONYMS

“**ANAC**”: Autorità Nazionale Anticorruzione (Italian National Anti-Corruption Authority)

“**COIM**” and/or the “**Company**”: C.O.I.M. S.p.A. – Chimica Organica Industriale Milanese;

“**Code of Ethics**”: the COIM code of ethics;

“Work-related context”: current or past work or professional activities, carried out in the context of the relationships referred to in articles 4 and 7.2(c) of the Procedure, through which, irrespective of the nature of such activities, a person acquires information on violations and in the context of which he/she could risk retaliation in the event of a public disclosure or reporting to the judicial or accounting authorities;

“Decree 231”: Legislative Decree no. 231 dated 8 June 2001, as amended and supplemented;

“Whistleblowing Law”: Legislative Decree no. 24 dated 10 March 2023;

“Model 231”: the organisation, management and control model adopted by COIM and prescribed by Decree 231;

“Privacy Policy”: Regulation (EU) 2016/679 and Legislative Decree no. 196 dated 30 June 2003.

“Supervisory Body or SB”: the Supervisory Body established according to Decree 231/2001, including its individual members;

“Person involved”: the natural or legal person mentioned in the internal or external whistleblowing report or in the public disclosure as the person to whom the violation is attributed, or as the person somehow involved in the reported or publicly disclosed violation;

“Procedure”: this procedure;

“Retaliation”: any behaviour, act, or omission, even if only attempted or threatened, carried out in relation to the report, complaints lodged with the judicial or accounting authority, or public disclosure, and which causes or may cause direct or indirect unjust harm to the whistleblower or to the person who lodged the complaint;

“Report/s”: communication of violations according to the definitions and using the channels indicated by the Whistleblowing Law;

“Report/s 231”: communication of violations as per art. 5, no. 1) of the Procedure;

“Report/s of breaches of European Union provisions”: communication of breaches as per art. 5, no. 2), 3) and 4) of the Procedure;

“Whistleblower”: the natural person, from among those indicated in article 4 of this Procedure, who submits the report;

“Follow-up”: the action taken by the person responsible for managing the reporting channel to assess the existence of the reported facts, the results of the investigations and any measures adopted;

“**Violation/s**”: behaviours, acts and omissions involving the entities identified in art. 5 of this Procedure.

2. DESCRIPTION OF PROCEDURE

The purpose of the Procedure is to regulate and govern the procedures for the communication and management of reports concerning violations of national regulatory provisions and breaches of EU regulatory provisions, which harm the public interest or the integrity of COIM, of which the persons identified below have become aware in the Company's work-related context, in order to ensure that all appropriate actions are taken and all measures are implemented to deal with the violations, which are the subject of the report and, consequently, to prevent their recurrence. In particular, the Procedure implements the provisions of Legislative Decree No. 24 dated 10 March 2023, concerning the *"Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council dated 23 October 2019 on the protection of persons who report breaches of Union law and on the protection of persons who report breaches of national laws"*.

The objective that this instrument is in fact to prevent the occurrence of irregularities within the organisation by intercepting non-compliant behaviour in good time, in order to remedy it, but also to involve top management, employees and anyone who has an interest with COIM in an activity to combat non-compliance, through active and responsible participation.

To this end, the Procedure intends, in compliance with the Whistleblowing Law, to define the following operational aspects:

- Identification of potential whistleblowers;
- Identification of the subject of the reports and relevant minimum content;
- Identification of the different forms of whistleblowing and the relevant channels;
- Identification of the recipient of internal whistleblowing reports;
- Specification of how whistleblowing reports are to be made;
- Provision of methods for handling internal whistleblowing reports;
- Provision of forms of protection for the whistleblower.

3. REGULATORY FRAMEWORK OF REFERENCE

The term 'whistleblowing' refers to the legal framework designed both to regulate the procedure for reporting unlawful conduct – typically within a workplace or organisational context – and to protect whistleblowers from potential retaliation.

The Italian Whistleblowing Law transposes Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, which concerns the protection of individuals who report breaches of Union law. The legislation also introduces provisions for safeguarding those who report violations of national law. It establishes a broad-based mechanism for reporting infringements of both national and European Union law that are detrimental to the public interest or the integrity of public administrations or private entities. The law applies to individuals referred to in art. 3 of the Whistleblowing Law provided they have become aware of such violations in a public or private work-related context.

This legislation supersedes and repeals previous regulatory provisions, including article 54-bis of Legislative Decree no. 165 dated 30 March 2001, article 3 of Law no. 179 dated 30 November 2017 and article 6, paragraphs 2-ter and 2-quater, of Legislative Decree no. 231 dated 8 June 2001. The earlier regulations, applicable to both public and private sectors, limited the scope of reportable conduct to irregularities in an entity's operations or management, to the extent that such irregularities constituted episodes of so-called *Maladministration*, (particularly in the public sector) or violations of the organisational model and/or code of ethics. They also restricted the categories of whistleblowers and the channels available for reporting.

The new Whistleblowing Law significantly expands the scope of reportable matters, extends protection to a broader group of whistleblowers, and introduces three formal reporting channels. It also outlines detailed procedures for handling reports, defines the roles of those responsible for receiving them, and establishes a specific sanctioning system that, *inter alia*, penalises entities failing to implement a whistleblowing system in compliance with legal requirements.

4. PEOPLE ENTITLED TO SUBMIT REPORTS

The following individuals are entitled to submit whistleblowing reports:

- COIM employees, including those in a probationary period
- self-employed workers, individual entrepreneurs, and collaborators who provide services, perform work, or supply goods to COIM;
- agents, commercial representatives and other individuals engaged in continuous and coordinated collaboration relationships, under *pro tempore* applicable laws, who carry out their professional activities at COIM;
- workers or collaborators employed by legal entities that supply goods or services to COIM, or perform work on COIM's behalf;
- independent professionals and consultants who provide services to COIM;
- volunteers and interns - whether paid or unpaid – who carry out their activities within COIM;
- COIM shareholders;
- directors, auditors, the auditing firm of COIM, or any individual performing administrative, management, control, or supervisory functions, including those operating in practice without formal appointment from COIM.

Reports may also be submitted:

- a) before the commencement of the legal relationship with COIM, if the information regarding violations was obtained during the recruitment process or other pre-contractual phases;
- b) after the termination of the employment relationship with COIM, if the information regarding violations was acquired during the course of that relationship.

5. REPORTABLE CONDUCT

Reports may concern violations of national or European Union laws that harm the public interest or compromise the integrity of COIM. These violations must come to the whistleblower's attention in the context of their work with the Company.

Specifically, reportable conduct includes behaviours, acts, or omissions that consist of:

1. unlawful conduct under Legislative Decree 231/2001, or any breaches of COIM's internal compliance system, including Model 231, Code of Ethics, company policies, or internal procedures;
2. offences falling under the scope of EU legislation, involving breaches of national or EU rules in the following sectors: public procurement; services, financial products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety, animal health and welfare; public health; consumer protection; data protection and privacy, and security of networks and information systems. This category also includes conduct or acts that undermine the interests protected by the European Union in the above areas;
3. acts or omissions that affect or otherwise compromise the financial interests of the European Union;
4. acts or omissions related to the EU internal market, including violations of EU competition and State aid rules, as well as breaches concerning the internal market of the European Union, relating to acts that violate corporate tax rules or the use of tax avoidance schemes that defeat the purpose or intent of applicable tax laws (and therefore, the use of evasive mechanisms).

Reports relating to the above matters may also concern well-founded suspicions of violations that have been committed or which, on the basis of concrete elements, could be committed at COIM, as well as actions or attempts to conceal such violations.

The following reports **are not covered** by this Procedure and do not fall within the scope of the Whistleblowing Law:

- complaints, grievances, or requests that are personal in nature and relate solely to the whistleblower's individual employment relationship with COIM or his/her hierarchical superiors. Examples include the whistleblower's personal complaints, disputes between employees, interpersonal conflicts with line managers or colleagues, dissatisfaction regarding career progression, or other matters governed by standard employment procedures, etc.

Such issues should not be reported through the whistleblowing channels described below. Instead, they should be addressed through other available channels (e.g., direct dialogue with a line manager).

Please note: reports that do not pertain to any of the categories listed above will not be taken into consideration.

5.1. MINIMUM CONTENT OF REPORTS

To enable a proper investigation to be carried out in this regard, it is essential that the report contain at least the following elements:

- a clear and complete description of the facts reported, with an express indication that the report refers to COIM;
- an indication of any documents that may confirm the validity of such facts;
- if known, the circumstances of time and place in which the reported facts were committed;
- if known, the personal details or other elements (such as job title and the department in which the activity is carried out) enabling the person involved to be identified;
- any other information that may provide useful feedback as to the existence of the facts reported.

Reports submitted in accordance with the procedures outlined below (particularly internal reporting channels) but lacking identifying information about the author (i.e., anonymous reports) will be taken into consideration only if they are sufficiently substantiated. To be assessed and investigated, such reports must be detailed, specific, and supported by clear, consistent factual elements (rather than vague or unclear content). For example, they should reference specific company departments, procedures, or particular events that allow for a concrete and credible evaluation.

The following are in any case, **forbidden**:

- the use of insulting expressions;
- the submission of reports for purely defamatory or slanderous purposes;
- the forwarding of reports that relate exclusively to aspects of private life, without any direct or indirect connection with the company's

business. Such reports will be considered even more serious when referring to sexual, religious, political and philosophical habits and orientations.

6. TYPES OF REPORTS

Depending on the type of communication medium used in accordance with the provisions set out below, the whistleblower may use:

- **internal whistleblowing**: written or oral communication of information on infringements using the channels referred to in paragraph 6.1;
- **external whistleblowing**: written or oral communication of information on infringements using the channel referred to in paragraph 6.2;
- **public disclosure**, making information on breaches publicly available through the press or electronic media or in any case through means of dissemination capable of reaching a large number of people.

This is without prejudice to the possibility for the whistleblower to report violations to the judicial or accounting authorities.

6.1. SEGNALAZIONE INTERNA

a) Recipient of the report

The Recipient of the report is Avv. Mario Ippolito (hereinafter the ‘Channel Manager’).

b) Whistleblowing channels

The channels for making the reports are the following:

i) Written communication

➤ **Online portal:**

- ✓ <https://private.mygovernance.it/mywhistleblowing/coim/43478>

The portal is managed in compliance with confidentiality by a third party independent of the Company. The Whistleblower must indicate that the report relates to the Company.

ii) Oral communication

- **Direct meeting:** the whistleblower, making use of the channels mentioned above, may request a direct meeting with the Channel Manager, to whom he/she may submit the report orally, provided that he/she indicates in the request a telephone number where he/she can be contacted. The meeting will be scheduled within 15 (fifteen) days of receipt of the request.

The oral communication of the report, subject to the consent of the whistleblower, is documented by the Channel Manager either by means of a recording on a device suitable for storage and listening or by means of minutes. In the case of minutes, the whistleblower may verify, correct and confirm the minutes of the meeting by signing them.

c) Subject of report

By means of internal whistleblowing, Model 231 reports and reports of breaches of EU provisions can be communicated.

d) Processing of the report and outcome of the investigation phase

Upon receiving a report, the Channel Manager shall:

- acknowledge receipt of the report to the whistleblower within seven days of submission, where possible and in accordance with the relevant procedures;
- provide the whistleblower with a privacy policy regarding the processing of personal data (as outlined in the attached document);
- maintain communication with the whistleblower and, where necessary, request additional information. Upon request, such communications may take place via a paper-based procedure, allowing the whistleblower to submit written comments and documents;
- diligently follow up on all reports received;
- provide feedback on the actions taken or planned in response to the report ('acknowledgement') within three months of the date the acknowledgement of receipt was issued - or, if no such acknowledgement was provided, within three months from the end of the seven-day period following the report's submission.

It remains understood that proof of receipt and acknowledgement do not apply in the event of anonymous reports or failure by the whistleblower to provide an address.

For purposes of the investigation phase, the Channel Manager may request support and cooperation from relevant internal departments. Should specialised expertise be required (technical, legal, etc.), the Channel Manager may involve an external consultant, who will be granted access to relevant documentation. Such consultant must commit to maintaining professional confidentiality.

A report will be considered well-founded if it is internally coherent, credible and supported by documentary evidence or other corroborating elements (e.g., specific references to individuals who can confirm the reported facts).

The legitimacy of the reported circumstances must, in any case, always be assessed, in compliance with the principles of impartiality and confidentiality, by the Channel Manager, who may carry out any necessary investigative actions, including interviewing individuals who may have relevant knowledge of the reported facts.

At the end of the preliminary investigation phase, the Channel Manager, in addition to providing feedback to the whistleblower, also communicates the outcome to the corporate bodies responsible for taking the appropriate measures in this regard, i.e.:

- *the Managing Director, the HR Manager, the head of the relevant department, in cases where the individual responsible for the verified violation is an employee or a collaborator of COIM;*
- *the Managing Director, and the Head of the department involved and with which the person who committed the verified violation relates, if the individual responsible is a supplier or a consultant of COIM;*
- *the Managing Director, in all other cases, or – if the report concerns the Managing Director - the Chairperson of the Board of Directors or another designated board member.*

Additionally, the outcome of the preliminary investigation may be communicated to the Board of Directors of the Company or other competent departments, where appropriate, in order to facilitate the adoption of any further measures and/or actions necessary to protect COIM's interests.

If, during the preliminary investigation, it becomes necessary to establish the identity of the whistleblower, the provisions of article 7.1 below shall apply.

6.2.EXTERNAL WHISTLEBLOWING

a) Conditions for submitting an external report

A whistleblower may submit an external report (while still benefiting from the protections provided by the Whistleblowing Law) if, at the time of submission, one of the following conditions is met:

- the whistleblower has already submitted an internal report under article 6.1 of the Procedure and the report has not been followed up;
- the whistleblower has well-founded reasons to believe that, if he or she submitted an internal report, it would not be effectively followed up or that the same report might give rise to the risk of retaliation;
- the whistleblower has well-founded grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

If it concerns the Supervisory Body, the report is also submitted to ANAC.

b) Recipient

The recipient of the external report is ANAC. An external report submitted to an entity other than ANAC is sent to the latter within seven days from the date of its receipt, with simultaneous notification to the whistleblower of such sending.

c) Whistleblowing channels and relative execution procedure

The whistleblower can obtain information on how to submit a report at www.anticorruzione.it.

d) Subject of the report

By means of an external report, breaches of EU provisions can be communicated.

e) Management of reports by ANAC

After receiving a report, ANAC proceeds as follows:

- acknowledges receipt of the report to the whistleblower within seven days of its submission, unless the whistleblower explicitly requests otherwise or ANAC determines that providing such acknowledgement could compromise the confidentiality of the whistleblower's identity;
- maintains communication with the whistleblower and, where necessary, requests additional information from the latter;
- diligently follows up on the report received;

- *conducts a preliminary investigation as needed, which may include hearings and the acquisition of relevant documentation;*
- *provides feedback to the whistleblower within three months or, if there are justified and substantiated reasons, six months from the date of receipt of the external report or, in the absence of such notice, from the expiry of the seven days from its submission;*
- *informs the whistleblower of the final outcome, which may also consist of filing away the report or sending it to the competent authorities (administrative, judicial, EU institutions, bodies) or of a recommendation or administrative sanction.*

6.3. PUBLIC DISCLOSURE

a) Conditions for public disclosure

The whistleblower may make a public disclosure (benefiting from the protections afforded by the Whistleblowing Law) if, at the time of submission of such disclosure, one of the following conditions is met:

- the whistleblower has previously submitted an internal and external report or has submitted an external report directly, as provided for in articles 6.1 and 6.2, and no reply has been received within the time limits set out therein as regards the measures envisaged or taken to follow up the report;
- the whistleblower has well-founded grounds to believe that the violation could represent an imminent or well-founded risk for public interest;
- the whistleblower has well-founded grounds to believe that the external report could pose a risk of retaliation or may not be adequately followed up, given the specific circumstances of the case. These include the possibility of evidence being concealed or destroyed, or a legitimate concern that the whistleblower might be implicated with whosoever committed the violation or involved in the violation itself.

b) Public disclosure channels

The channels for submitting reports are the press, electronic means, or any other means of dissemination capable of reaching a large number of people.

c) Subject of the report

The subject of publicly disclosed reports may be breaches of the provisions of the European Union.

7. FORMS OF PROTECTION FOR THE WHISTLEBLOWER

The reporting system for violations adopted by COIM ensures the confidentiality and protection of the whistleblower's personal data. COIM also implements all necessary measures to fully protect the whistleblower from any retaliatory, discriminatory, or otherwise unfair actions that may result from the report.

7.1. PROTECTING THE WHISTLEBLOWER'S IDENTITY

Access to the internal whistleblowing channel is strictly limited to the Channel Manager. If the whistleblower submits a report via the COIM email account – using the subject line specified in article 6.1 of this Procedure – no other party, including those responsible for managing the company's IT systems, is authorised to access or view the report.

Any violation of this provision, regardless of the perpetrator, constitutes grounds for disciplinary, contractual, and, where applicable, criminal liability.

The identity of the whistleblower, as well as any other information from which his or her identity could be directly or indirectly inferred, may not be disclosed, without the whistleblower's explicit consent, except to members of the Channel Manager's team who are expressly authorised to process such data in accordance with applicable data protection laws.

In the case of an external report, the confidentiality of the whistleblower's identity is safeguarded by ANAC.

Furthermore, in order to protect the whistleblower, please be informed that:

- in criminal proceedings, the whistleblower's identity is protected by confidentiality, as stipulated in article 329 of the Italian Code of Criminal Procedure under the section 'Obligation of Secrecy',
- in proceedings before the *Corte dei conti* (Court of Auditors), the whistleblower's identity may not be disclosed until the preliminary investigation phase is concluded;

- in disciplinary proceedings, the whistleblower's identity cannot be revealed, when the disciplinary charge arises from investigations that are separate from, and additional to, the report – even if those investigations are a consequence of it. However, if the charge is based, in whole or in part, on the report, and if knowledge of the whistleblower's identity is essential for the accused person's defence, the report can only be used in the disciplinary proceedings if the whistleblower has expressly consented to the disclosure of his/her identity.

7.2.NO “RETALIATION”

a) Forbidden acts of retaliation

COIM provides for the absolute prohibition of any discriminatory measures against whistleblowers; in detail, the following **constitute retaliation**, following the submission of a report:

- *dismissal, suspension or equivalent measures;*
- *downgrading or non-promotion;*
- *change of duties, change of place of work, reduction of salary, change of working hours;*
- *suspension of training or any restriction on access to it;*
- *negative merit notes or references;*
- *the adoption of disciplinary measures or any other sanction, including a fine;*
- *coercion, intimidation, harassment or ostracism;*
- *discrimination or otherwise unfavourable treatment;*
- *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;*
- *the non-renewal or early termination of a fixed-term employment contract;*
- *damage, including to a person's reputation, in particular on social media, or economic or financial loss, including loss of economic opportunities and loss of income;*

- *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;*
- *the early termination or cancellation of a contract for the supply of goods or services;*
- *the cancellation of a licence or permit;*
- *the request to undergo psychiatric or medical examinations.*

Measures taken in violation of the prohibition of retaliation are null and void. Persons who have been dismissed as a result of internal and/or external reports, public disclosure or complaint to the judicial or accounting authorities are entitled to be reinstated in their jobs.

Retaliation suffered may be reported to ANAC, using the tools provided on the website www.anticorruzione.it; in this case ANAC informs the National Labour Inspectorate, for measures within its field of jurisdiction.

b) Conditions for the protection of the whistleblower

The protection against acts of retaliation referred to in the above paragraph shall apply when the following conditions exist:

- *at the time of the internal and/or external report or public disclosure, the whistleblower had well-founded grounds to believe that the information on the reported, publicly disclosed or denounced violations was true and fell within the objective scope of these rules;*
- *the internal and/or external report or public disclosure was submitted in accordance with the procedures set out in art. 6 of this Procedure.*

Protection is also provided in cases of anonymous reporting to the judicial or accounting authorities or public disclosure, if the whistleblower is subsequently identified and retaliated against, as well as in cases of reporting to the competent institutions, bodies and agencies of the European Union, in accordance with the provisions of these rules.

Protection is not guaranteed and a disciplinary sanction is imposed on the whistleblower when it is established, even by a judgment of first instance, that (i) the whistleblower is criminally liable for the offences of defamation or slander or in any case for the same offences committed with the report to the judicial or accounting authority, or (ii) he/she is criminally liable for the same offences, in cases of wilful misconduct or gross negligence.

c) Other entities eligible for protection

The protection outlined in the preceding sections also extends to the following entities:

- *natural persons who assist the whistleblower in the reporting process, providing they operate within the same work-related context. Their assistance must be kept confidential. The individuals are referred to as 'facilitators';*
- *individuals in the same work-related context as the whistleblower or as the person who has lodged a complaint with the judicial or accounting authorities or made a public disclosure and who have a stable emotional or family relationship with them, up to the fourth degree of kinship;*
- *co-workers of the whistleblower or of any individual who has lodged a complaint with the judicial or accounting authorities or made a public disclosure, and who work in the same work-related context as the whistleblower or maintain a habitual and ongoing relationship with that person*
- *entities owned by the whistleblower, or by any individual who has lodged a complaint with the judicial or accounting authorities or made a public disclosure, or for which such individuals work, as well as entities operating in the same work-related context as these persons.*

8. SANCTIONING SYSTEM

Any breach of the provisions contained in the above paragraphs may trigger the sanctions procedure: in particular, the following are liable to sanctions:

- (i) the whistleblower who has submitted reports with malice or gross negligence or which prove to be false, unfounded, defamatory or in any case made with the sole purpose of damaging the Company, the reported person or other individuals affected by the report
- (ii) the person who has breached the confidentiality of the whistleblower;
- (iii) the person who has been responsible for acts of '*retaliation*'.
- (iv) the person who has obstructed or attempted to obstruct the report.

For the relevant sanctions, please refer to the provisions of Model 231.

The conduct referred to above may also be ascertained by ANAC, which shall impose the following administrative pecuniary sanctions:

- for the conduct referred to in point (i), sanctions ranging from € 500.00 to € 2,500.00, unless the whistleblower has been convicted in a criminal court, even at first instance, of the offences of defamation or slander or, in any case, of the same offences committed by reporting to the judicial or accounting authorities
- for the conduct referred to in points (ii), (iii), (iv), sanctions ranging from € 10,000.00 to € 50,000.00.

9. DOCUMENT STORAGE

Internal reports and the related documentation shall be kept for as long as necessary for the processing of the report and in any case no longer than five years from the date of the communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations set out in article 7.1 above.

For these purposes, the Channel Manager has set up special computerised and paper files, as necessary.

ANAC is responsible for storing external reports.

Any personal data contained in the report, including data concerning the identity of the whistleblower or other individuals, will be processed in accordance with the provisions regarding the protection of personal data.

10. AVAILABILITY OF PROCEDURE

This procedure, in electronic or paper format, is available in the following physical and computer points:

- Website at the address www.coimgroup.com;
- Company document management software;
- Company notice board;
- Entrance to all facilities;
- HR Office.

11. UPDATING THE PROCEDURE

This procedure is approved by the Board of Directors and undergoes periodic updating.