

Whistleblowing and Reports Management

- Rules of Procedure

November 2025, version 2.0

Contents

General Policy information	3
Purpose	3
Scope and Target audience	3
Definitions	4
Policy ownership and revision	5
Implementation, effectiveness and relation to other policies	5
Specific information on the Policy	6
1. Reporting and content of the Reports	6
2. Whistleblower's protection and prohibition of retaliation	7
3. Procedure for submitting Reports	8
3.1 Open or anonymous Reports	8
3.2 How to submit Reports	8
3.2.1 Internal Reports	8
3.2.2 External Reports	10
3.2.3 Public disclosure	10
3.3 Reports Management	11
4 Processing of personal data	12
5 Access to Policy, monitoring and training	12
6 Discipline for violation of this Policy	12

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General Policy information

Purpose

KME is committed to ensuring that all its operations are conducted ethically and with the utmost transparency and integrity and considers reporting of any misconduct as a key component to assure the effectiveness of its compliance programs.

KME works to create a culture where its employees and collaborators¹ as well as other stakeholders, such as suppliers, intermediaries, consultants, customers, feel free to raise any breach and critical issue selflessly and in good faith, without fear of retaliation.

Reported misconducts shall be managed, always protecting the identity of the Whistleblower, in such a way as to take appropriate action to prevent further unethical, illegal or unsafe conduct and practices and to limit potential financial, reputational and other impacts for KME.

This Policy, inspired by the principles outlined in KME Code of Conduct, sets out the general and foundational principles to promote responsible and safe reporting procedures.

In particular, this Policy:

- explain the commitments KME makes to the Whistleblowers;
- sets out what types of concerns and misconducts that can be reported;
- describes the Reports management system implemented by KME and the channels that can be used to report issues and misconducts;
- describes the Reports management process.

Scope and Target audience

Policy name	Whistleblowing and Reports Management - Rules of Procedure
Business Units/ Countries	Global
Target audience	This Policy applies to all employees, directors, officers and collaborators of KME Group's companies ("KME" or "Group") and to their stakeholders (including suppliers, customers, business partners and joint venture partners and their employees), as well as to the relatives of these people.

¹ Note: For reason of simplified reading gender specific differentiation is omitted. In the interests of equality the same terms apply to all sexes.

Definitions

Term	Definition
Whistleblower	<p>The term "Whistleblower" refers to an individual who reports information that he suspects on reasonable grounds to be about or to indicate an issue requiring adequate protection, and the potential infringement of European and national legislation.</p> <p>The Whistleblower may or may not be directly involved in such an issue.</p>
Ombudsman	<p>External and independent lawyer appointed by KME SE for gathering and managing the Reports. The Ombudsman assigns the categories corresponding to the reported issues, responds to Whistleblowers, can coordinate with KME contact persons or Compliance Office and puts in place all other activities for a correct management of Reports.</p>
Compliance Office	<p>The unit at KME competent for processing the Reports and assessing whether an in-depth investigation is necessary.</p> <p>KME Compliance Office's members possess the necessary skills, independence, and resources to effectively fulfil their responsibilities. The KME Compliance Office is obligated to maintain strict confidentiality throughout the process of gathering the Report and associated information.</p>
Report	<p>Any communication received from KME concerning potentially unethical, unlawful or unsafe practices and conduct in violation of the Group's Code of Conduct, laws, regulations, measures of the Authorities, internal regulations or compliance programs adopted by the Group's companies².</p> <p>Reports can be internal, through the reporting channels made available by KME, or external, addressed to National Competent Authorities.</p>
National Competent Authority	<p>The national authority that is designated by the respective country's applicable laws, where the Group-affiliated company is situated, and that is responsible for receiving and tracking Reports, as well as providing responses to Whistleblowers.</p>

² For example, Organizational, Management, and Control Models adopted by Italian companies pursuant to **Italian Legislative Decree No. 231/2001** and compliance systems under the German legislation **Lieferkettensorgfaltspflichtengesetz "LkSG" – Obligation to Exercise Due Diligence in the Supply Chain Act**.

Policy ownership and revision

Author		Compliance Office
Approved by		Board Resolution

Version no.	Reason for change	Effective Date
1.0	Creation	08 April 2024
2.0	General Review, Changes to Paragraph 3.2.1 and Paragraph 6	27 November 2025

This Policy will be reviewed taking into consideration its scope, efficiency and effectiveness, changes to relevant laws and management information collected regarding Reports and investigations.

This Policy may be unilaterally modified or revoked at any time in accordance with the needs of KME and without any prior consent of any individual employee (provided that the formalities locally applicable are complied with).

Implementation, effectiveness and relation to other policies

This Policy applies to KME SE and its subsidiaries subject to the Whistleblowing Directive (EU) 2019/1937, which guarantee its correct and constant application, as well as maximum internal and external diffusion, respecting the autonomy and independence of each company. Additionally, this Policy serves as a guideline for other subsidiaries or affiliates within the KME Group not bound by the mentioned legislation, allowing them to adopt it in alignment with their specific, local regulations, processes, and organizational structures.

This Policy should be read in conjunction with related policies available at www.kme.com:

- Code of Conduct;
- Code of Conduct for Business Partner;
- Conflict Minerals Policy Statement;
- Human Rights Policy;
- Anti-Corruption Policy;
- Conflicts of Interest Policy.

This Policy supersedes regional and/or local policies on the subject matter, unless the latter contain more detailed provisions or set up more restrictive rules due to local legal requirements.

Specific information on the Policy

1. Reporting and content of the Reports

As indicated above, this Policy covers all Reports relating to potentially unethical, unlawful or unsafe practices and conduct contrary to corporate values and policies as well as the provisions of KME Code of Conduct.

More specifically, written or oral Reports must regard one or more of the following categories:

- fraud and misconducts relating to accounting and internal accounting controls;
- unethical practices in financial reporting and auditing matters;
- corruption, bribery and abuse of office;
- banking and financial crimes;
- money laundering and terrorist financing;
- insider trading;
- infringement of the competition and market protection law;
- revelation of secrets;
- forgery of contracts, reports or records;
- misuse, theft or misappropriation of company assets;
- data privacy violations;
- illegal discrimination, harassment at work or sexual harassment;
- unsafe working practices and other health or safety concerns;
- modern slavery and human rights violations;
- significant harm to the environment;
- any other legal or ethical concern;
- concealment of any of the above;
- retaliation against anyone who has made Reports in good faith.

All recipients of this Policy must be reasonably convinced that the reported unethical, unlawful or unsafe practices or conducts have been, are being or are likely to be committed, although it is not necessary to have firm evidence.

The Report should be made in good faith and should, as far as possible, provide specific and relevant information on the alleged misconduct (time, place, matter, context, persons involved, etc.), including any supporting documents, to enable investigation and analysis.

The Report should contain only facts and events and not opinions/evaluations of the Whistleblower, about both circumstance and potential concerned persons.

Under this Policy, the following must not be transmitted:

- any grievance that employees and collaborators may have in relation to their terms of employment, unless they concern matters listed above in this paragraph;
- Reports about products/services and all other issues that do not lead to potential misconduct and are handled according to other policies and procedures defined by KME;
- reporting of personal or legal disputes;
- evidently groundless news, information that is already totally in the public domain, information acquired only on the basis of indiscretions or poorly reliable rumours, false accusations and reports.

2. Whistleblower's protection and prohibition of retaliation

The protection of the Whistleblower is fundamental to the success of KME's compliance program, as well as being a right afforded by law in certain cases.

In order to guarantee the necessary independence and confidentiality and to allow anyone to effectively report their concerns, KME has implemented internal reporting channels dedicated to whistleblowing and has also appointed an external and independent Ombudsman, who guarantees to the Whistleblower the protection provided by law for those who send a Report.

The Ombudsman is subject to the legal duty of professional secrecy of lawyers. He will only reveal the identity of a Whistleblower or disclose the information / documents provided by the Whistleblower if the Whistleblower consents. Only in the case of misuse, i.e. deliberately false information, the Ombudsman is authorised to pass on information even against the will of the Whistleblower. The Ombudsman will explain this at the first contact.

Below are the key principles to ensure the above:

- **Confidentiality:** KME undertakes to keep the Whistleblower's identity confidential, except in cases where, subject to any legal requirements, this is not possible. In this case, where permitted by law or regulation, the situation will be discussed directly with the Whistleblower. If the Whistleblower provides its personal data, it will be stored and processed in accordance with the requirements of the applicable data protection law, as expressly indicated in the relevant privacy notice.

- **Anonymity:** If an anonymous Report is transmitted, the Whistleblower should be nevertheless aware that its identity may become evident during the investigation and management of the Report received. In this case, the identity of the Whistleblower will be kept confidential as outlined above.

However, anonymous Reports can only be taken into account if the seriousness of the facts mentioned is ascertained and the factual elements are sufficiently detailed.

- **No Retaliation:** KME treats all Reports seriously and is committed to treating Whistleblowers fairly and protecting them against retaliation. KME will not tolerate any retaliation (including threats and attempts of retaliation) against any person for raising an issue, making a Report or assisting in an internal or external investigation. No person who makes a Report, reasonably believing it to be true, will be subject to retaliation, which includes being:
 - subject to any disciplinary action;
 - dismissed, suspended, demoted, harassed or intimidated;
 - transferred against his or her will;
 - subjected to a term or condition of employment or retirement which is altered or kept altered to his or her detriment.

The equivalent protection, where relevant, is also extended to any external organization represented by or supporting the Whistleblower.

3. Procedure for submitting Reports

3.1 Open or anonymous Reports

KME encourages the Whistleblower to report openly and directly and to provide as much detail as possible so that the problem can be fully and promptly handled and/or investigated.

Alternatively, it is always possible to submit anonymous Reports; since it is not possible to ask questions and mutual trust could be undermined, these should only be submitted if the Whistleblower believes that a Report attributable to him or her may be unreasonable and wishes to ensure that no one can become aware of his or her identity. The Report, even if anonymous, must be documented and detailed, to provide useful and appropriate information to allow an effective verification of the validity of the reported facts.

It is very important that the Report includes, where such elements are known by the Whistleblower:

- a detailed description of the events that occurred and how the Whistleblower became aware of them;
- the date and place of the event;
- the names and job position of the persons involved, or elements that enable their identification;
- the names of any other subjects that can attest to the facts reported;
- reference to any documents which may confirm that the reported actions did occur.

It is important to note that this Policy does not prevent employees and collaborators from talking or raising concerns with their supervisors or line managers; they must help create an environment in which everyone feels comfortable to speak in confidence and clarify his or her concerns without the threat of disciplinary action.

3.2 How to submit Reports

3.2.1 Internal Reports

All Reports and alleged misconducts may be submitted using the following channels:

KME Ombudsman (Group)

Dr. Carsten Thiel von Herff, LL.M.

Loebellstraße 4
33602 Bielefeld

Web platform for reporting: www.report-tvh.de

Email: ombudsman@thielvonherff.de

Telephone: +49 521 557 333 00

Mobile: +49 151 5823 0321

The Ombudsman acts as an independent lawyer and is not subject to any instructions from the company regarding the substantive handling of the case. The Ombudsman decides on the basis of his own due diligence whether and to what extent he may pass on a matter submitted to him to KME. The Whistleblower's identity, as anticipated before, is only disclosed to KME on the Whistleblower's express request and with their express consent. Otherwise, the Whistleblower's identity, if it was disclosed to the Ombudsman, is not disclosed to KME Compliance Office under any circumstances.

KME is only interested in the risks and violations reported, and not in the identity of the Whistleblower. The sole objective is to clarify Reports and grievances.

Internal Whistleblower Platform (Italian Group Companies)

KME has also implemented, for the Italian companies of the Group, a digital whistleblowing reporting platform (referred to as the "**Whistleblower Platform**") provided by a specialized service provider.

This Internal Whistleblower Platform is designed to ensure that:

- Throughout the reporting process, the information obtained adheres to the principles of personal data protection and utmost confidentiality. This is ensured by employing encryption methods and establishing technical and organizational security measures, which are defined, assessed, and implemented in accordance with the impact assessment outlined in Article 35 of the GDPR prior to processing.
- only the persons involved in the management of the Report authorised by KME (Compliance Office) for the processing of personal data have access to the relevant information;
- is available continuously 24 hours a day, 7 days a week.

Direct access to the Whistleblower Platform is available at the following addresses:

<https://whistleblowersoftware.com/secure/kmeitalyspa>

(KME ITALY S.P.A.)



<https://whistleblowersoftware.com/secure/kmeitalia>

(KME S.R.L., KMETAL S.R.L., SERRAVALLE COPPER TUBES S.R.L., AZIENDA METALLI LAMINATI S.P.A., NATURAL CAPITAL ITALIA S.P.A. SB, IMMOBILIARE PICTEA S.R.L.)



The Whistleblower Platform allows to submit Reports either in written form by inputting the relevant details, in oral form by recording a voice message, or to check the status and outcome of a Report. Additionally, users have the option to communicate anonymously with the Compliance Office. The Compliance Office utilizes the Whistleblower Platform to review all received reports and conduct necessary verification procedures.

Alternatively, individuals can initiate a Report by requesting a direct meeting with the Compliance Office through the Whistleblower Platform. Such meetings will be arranged within a reasonable timeframe. In this scenario, with the consent of the reporter, the Compliance Office documents the Report either through recording on a suitable storage device or by written documentation. If minutes are taken, the Whistleblower has the opportunity to review, amend, and confirm them by signing.

Any recipient of a Report from a third party, regardless of its format (written or oral), is obligated to promptly forward it through the designated internal reporting channels indicated above. This must occur within 7 days of receiving the Report, with notification provided to the Whistleblower (if their identity is known), and ensuring absolute confidentiality.

The recipient must transmit the original Report, along with any accompanying documentation, and provide evidence of communication to the Whistleblower regarding the Report. Retaining copies of the original and maintaining any digital copies, as well as engaging in independent or in-depth analysis initiatives, are strictly prohibited.

External Confidential Advisors (KME Netherlands B.V.)

KME Netherlands BV's external confidential advisors offer independent and professional support to employees who are dealing with inappropriate or transgressive behaviour. Thanks to their neutral position, they can handle reports discreetly and confidentially.

External confidential Advisors, Ms. Chiene Hulst and Mr. Jan Doldersum, can be contacted at:

Chiene Hulst

Phone number: 06-45434266

Email: chienehulst@externevertrouwenspersonen.nl

Jan Doldersum

Phone number: 06-12042893

Email: jandoldersum@externevertrouwenspersonen.nl

3.2.2 External Reports

The Whistleblower is advised to give precedence to utilizing KME's reporting channels. Nonetheless, there's also the option to opt for an external Report if preferred. In this case, the Whistleblower can reach out to the appropriate National Competent Authority using an external reporting channel designated by the country where the relevant KME company is based.

More specifically, the Whistleblower can make an external Report to the National Competent Authority³ if, at the time of its submission, one of the following conditions applies:

- a) it is not foreseen, within his or her working context, the mandatory activation of the internal reporting channel or, even if mandatory, this is not active or, even if activated, is not in compliance with the provisions of the applicable legislation;
- b) the Whistleblower has already submitted an internal Report pursuant to the relevant legislation and has not been followed up;
- c) the Whistleblower has reasonable grounds to believe that, if he submitted an internal Report, it would not be effectively followed-up or that the same Report could lead to the risk of retaliation;
- d) the Whistleblower has reasonable grounds to believe that the infringement may constitute an imminent or manifest danger to the public interest.

3.2.3 Public disclosure

The public disclosure of information relating to an Alert should only take place in very exceptional cases, as it could have significant repercussions for KME.

³ Italy - "[National Anti-Corruption Authority - ANAC](#)"; Germany - "[Federal Office of Justice - BfJ](#)"; The Netherlands - "[Wet Huis voor klokkenluiders](#)"; France - [Defender of Rights \(Défenseur des Droits\)](#) is the key competent authority, although [others have been appointed for specific sectors](#).

Prior to public disclosure, the Whistleblower should have already submitted an Internal or External m Report and, after the deadline of 3 (three) months, or 6 (six) months in duly justified cases, from the submission of the Report, have not received any feedback, nor appropriate actions taken to address the issues highlighted in the Report, only then should public disclosure be considered.

Alternatively, in the event of intending to make a Public Disclosure, the Whistleblower must ensure that he has valid grounds to believe that the reported breach poses an imminent or glaring threat to public interest, or, in the case of an External Alert, the Whistleblower should have reasonable concerns about potential retaliation or a situation where, due to the unique circumstances, the Competent Authority is unlikely to effectively address the reported breach.

3.3 Reports Management

Following the transmission of a Report, received through one of the channels referred to in paragraph 3.2.1 above, the Ombudsman and/or the Compliance Office, having confirmed receipt of the Report **within seven (7) days**, commits to conducting an initial assessment and promptly seeing through its handling and/or investigation.

The management of the Report and the ensuing investigations adhere to impartiality and avoid any bias or discrimination against the Whistleblower, involved individuals, or witnesses related to the mentioned issue. It is acknowledged that circumstances like the complexity of the reported matter, workload constraints, and other valid grounds could warrant longer timeframes for concluding the handling and/or investigation of the Report.

Initially, the Ombudsman and/or the KME Compliance Office conduct a preliminary examination and undertake necessary actions to gauge the Report 's credibility based on objective criteria. This may involve the examination of pertinent documentation, records, and data to establish the existence or absence of plausible information regarding the Report. The Ombudsman and/or the KME Compliance Office might also conduct interviews with relevant parties to gather evidence from the Report or directly contact the Whistleblower, unless such direct engagement is not feasible (for instance, if the Whistleblower does not respond to requests for additional information or declines to answer questions that might reveal their identity).

The specific measures adopted for handling the Report depend on its nature.

The Ombudsman and/or the KME Compliance Office assess the severity, considering factors like:

- indication of potential breach of applicable laws;
- potential impact on KME;
- ongoing or resolved nature of alleged misconduct;
- requirement for technical, financial or legal advice to facilitate the management of the Report.

Documentation related to relevant communications, outcomes and repercussion concerning the Report is recorded and stored in accordance with local laws and as per requested confidentiality protocols.

Subject to the provisions on confidentiality and other responsibilities, once the verification phase is completed and **within three (3) months from the date of notifying receipt of the Report**, the Ombudsman informs the Whistleblower about the procedural progress or the steps intended for addressing the Report. The Ombudsman and/or the KME Compliance Office also compiles a concise report detailing the conducted checks and investigations as well as collected evidence. Based on the outcomes, this information is shared with the pertinent company functions to determine potential action plans and necessary steps for safeguarding the Group's interests.

Moreover, the results of investigations and verifications linked to each Report are communicated to the managers of the business units affected by the Report's contents.

Alternatively, if, upon conclusion of the analysis, there is insufficient detail or the facts mentioned in the Report lack merit, the Ombudsman and/or the KME Compliance Office archive the Report alongside the corresponding explanations.

The Ombudsman is not obliged to reopen the management and/or investigation of a Report. Nonetheless, if the Whistleblower considers that the management and/or investigation were not conducted suitably or if new information surfaces that has not been considered, the Whistleblower is expected to report such information as outlined in this Policy.

It is important to note that nothing in this Policy prevents KME from taking appropriate disciplinary or other action, including prosecution, against anyone involved in misconduct subsequent to the Report being managed.

4 Processing of personal data

The processing of personal data relating to the receipt and management of Reports is carried out by KME SE and/or its subsidiaries, as independent data controller.

This is carried out in compliance with European and national principles governing the protection of personal data. Adequate information is provided to the Whistleblower and the individuals involved in the Reports. Simultaneously, appropriate measures are undertaken to protect the rights and freedoms of data subjects. Documentation linked to the internal Reports and its associate materials are retained for the time necessary to process the Report and in any circumstance, in accordance with the confidentiality and retention obligations laid down in European and national legislation on the protection of personal data.

5 Access to Policy, monitoring and training

This Policy is available on the KME Group website and/or locally on the intranet and/or website of each relevant business location.

KME will ensure that appropriate safeguards are in place to monitor compliance with this Policy and detect any non-compliance.

In addition, KME will ensure adequate employee training on the Policy.

6 Discipline for violation of this Policy

KME sanctions violations of this Policy in accordance with local regulations.

Failure to comply with this Policy (e.g. opportunistic reports or reports made solely to harm the reported individual(s) or others, as well as any other improper or intentional misuse of the whistleblowing system) may result in the application of disciplinary measures against employees in accordance with applicable local legislation, with all legal consequences with regard to the maintenance of the employment relationship and any compensation for damages resulting from the violation itself.

Compliance with the provisions of this Policy shall be considered an essential part of the contractual obligations assumed by any person who has business relations with KME. Therefore, any violation of the Policy may constitute a breach of contract, with all legal consequences regarding the termination of the contract and the consequent compensation for the resulting damages.

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