

# Philip Morris Manufacturing & Technology Bologna S.p.A.

## Relevant Reports Procedure

### Introduction

In accordance with the requirements set forth in Legislative Decree No. 24 of March 10, 2023, which entered into force on March 30, 2023, “*implementing Directive (EU) 2019/1937 on the protection of persons reporting on breaches of Union law and laying down provisions regarding the protection of persons reporting on breaches of national regulatory provisions*” (the “**Decree**”), this document aims to formalize the “Relevant Reports” procedure established by the company Philip Morris Manufacturing & Technology Bologna (hereinafter the “**Company**” and/or “**PMMTB**”) as well as to supplement the provisions of the Company procedure PMI 16-C “Speak up”. In the event of a conflict between the provisions of the “Relevant Reports” procedure and the PMI 16-C “Speak up” procedure and/or other procedures adopted by the group headed by Philip Morris International Inc. (“**Group**”), the provisions contained in this procedure shall prevail.

The Decree governs the protection of individuals who report violations of national and European Union regulations that harm the public interest or the integrity of public administration or private entities, of which they have become aware in the context of their work.

With regard to reporting, Legislative Decree No. 231/2001 now refers to this Decree.

The processing of personal data of employees and third parties requested or otherwise carried out within the scope of this procedure is conducted in accordance with Legislative Decree 196/2003 and subsequent amendments, as well as Regulation (EU) 2016/679 and any other applicable regulations.

### Article 1: Purpose and Scope

This procedure is intended to allow all interested parties (listed below) to report – in good faith and with full knowledge of the provisions of current legislation – conduct of which they have become aware within the workplace and which may constitute violations under the Decree.

Reports may be submitted by employees, contractors, shareholders, persons who exercise (even *de facto*) functions of administration, management, control, supervision, or representation of the Company, and by other third parties who interact with the Company (including suppliers, consultants, intermediaries, etc.), as well as interns or probationary employees, job applicants, and former employees.

The protective measures provided for in this procedure and the Decree also apply to the following individuals: facilitators; persons in the same work environment as the reporting individual who are connected to them by a stable emotional or family relationship; the reporting individual’s coworkers who work in the same work environment and have a regular and ongoing relationship with the reporting individual; entities owned by the reporting person or operating in the same work environment as the reporting person.

### Article 2: Subject Matter, Elements, and Characteristics of Reports

The violations that may be reported consist of conduct, acts, or omissions that harm the public interest or the integrity of the public administration or the Company and that consist of:

- a. unlawful conduct as defined under Legislative Decree No. 231/2001 or violations of the Model for Organization, Management, and Control adopted by the Company (“**231 Model**”), which do not fall under the violations listed in the following points;
- b. offenses falling within the scope of regulations concerning: public procurement; services, products, and financial markets; and the prevention of money laundering and terrorist financing; product safety and compliance; 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 personal data, and security of networks and information systems;
- c. acts or omissions that harm the financial interests of the EU;

- d. acts or omissions concerning the internal market, including violations of competition and state aid rules and violations of rules for the purpose of obtaining a tax advantage for the Company;
- e. violations of the European Union's restrictive measures referred to in Chapter I-*bis*, Title I, Book II of the Criminal Code, as well as Article 12, paragraph 1-*bis*, of Legislative Decree No. 286 of July 25, 1998, concerning provisions against illegal immigration.

In accordance with the provisions of the Decree, this procedure does not apply to reports concerning:

- a. disputes, claims, or requests related to the personal interests of the reporting individual that pertain exclusively to their individual employment relationships or to their employment relationships with their superiors;
- b. violations of rules already mandatorily regulated by European Union or national acts listed in Annex II of the Decree, or by national acts implementing the European Union acts listed in Part II of the Annex to Directive (EU) 2019/1937;
- c. violations concerning national security, as well as contracts relating to defense or national security matters.

Reports may be submitted either in writing or orally using the internal channels indicated in Article 3 of this procedure.

The information subject to the report may concern both violations that have been committed and those not yet committed but which the reporter reasonably believes may occur based on concrete evidence.

Information on reportable violations does not include news that is clearly unfounded, information that is already entirely in the public domain, or information obtained solely on the basis of unreliable rumors or hearsay.

Reports must be as detailed and specific as possible to enable the responsible parties to assess the facts and take the necessary actions.

In particular, the report must be based on sufficiently precise facts and must contain/provide clear information regarding: i) the time and place where the event or events subject to the report occurred; ii) a description of the facts and, where applicable, how the reporting person became aware of the facts; iii) identifying information or other details that allow for the identification of the person or persons to whom the reported facts are attributed.

In addition to the information listed above, the reporter may attach documents to the report that provide evidence supporting the facts being reported, as well as identify other individuals who may be aware of them.

Anonymous reports will also be considered and handled by the Company, provided that the relevance and validity of the allegations can be established and that the factual elements pertaining to the report are sufficiently detailed. In this case, the handling of the report will be subject to appropriate precautions to protect the interests of all parties involved. Information regarding conduct and omissions that do not fall within the categories indicated above and that are not covered by the Decree may be reported in accordance with PMI 16-C "Speak up" (if falling within its scope of application).

### **Article 3: Internal Reporting Channels and the Reporting Manager**

Reports may be submitted in writing or orally via the Group-wide Compliance Helpline, with the option for the reporter to use:

- the portal [www.compliance-speakup.pmi.com](http://www.compliance-speakup.pmi.com);
- the toll-free phone number +1 303-623-0588.

These channels are available 24 hours a day, 7 days a week.

The Compliance Helpline is provided by a third-party operator, who is contractually bound not to use data related to reports except for the purposes set forth in the Whistleblowing and/or in PMI 16-C "Speak up" procedure, as well as to ensure compliance with privacy and personal data protection regulations, to retain data only for the time strictly necessary, and to proceed with the destruction or return of all available data, in any format, upon completion of services.

Each group company (including PMMTB) that uses these channels has access, where necessary (for example, for actions resulting from the handling of a report), only to reports concerning itself.

The management of reports is entrusted – based on a specific intra-group agreement – to the Ethics & Compliance Department, which relies on a local contact person within the same function. The members of this Department (including the local contact person) possess the necessary independence and expertise to perform this task and have been trained in *whistleblowing* regulations and the operation of the reporting system adopted accordingly.

Reports may also be made orally to the Ethics & Compliance Department.

Subject to the whistleblower's consent, oral reports made via the Compliance Helpline or through a direct meeting with a representative of the Ethics & Compliance Department are always documented and transcribed in a written record that must be signed by the whistleblower. In the case of a written record, the whistleblower may review, correct, and confirm the meeting record by signing it.

It should be noted that in the event of a report made through channels other than those made available and indicated in this Article, the confidentiality of the reporter's identity and the protection of the data of all parties involved are always guaranteed.

#### **Article 4: Handling of the Report and Investigation Following a Suspected Violation**

##### *4.1 Preliminary Assessment and Handling of the Report*

All reports, once received, are subject to a preliminary assessment conducted by the Ethics & Compliance Department to evaluate their relevance in relation to the subjective scope (who may report) and objective scope (which violations may be reported) of the Decree and, in general, of the Procedure.

If a member of the Ethics & Compliance Department is a person involved in the report (or is, in any case, in a conflict of interest), that member will be denied access to the report's handling, and the person in question will refrain from performing the activities assigned to the Department – from the preliminary analysis to the closure of the handling process – with respect to that specific report.

First, the Ethics & Compliance Department verifies that the report meets the objective requirements (reports that may be filed) and subjective requirements (persons authorized to file the report) set forth in the Decree and this procedure.

If the aforementioned requirements are not met ("Irrelevant Report"), the Ethics & Compliance Department may forward it to the competent internal entity/office, which will handle it, where applicable, as an ordinary report not covered by the Decree, while simultaneously notifying the reporting individual.

If the content of the report is such that the facts cannot be understood, or if the report is accompanied by documentation that is inappropriate or does not clarify its content, the Ethics & Compliance Department may request additional information from the reporter in order to properly classify the report.

In the event of an Irrelevant Report, the reporter will be informed of the reasons for its dismissal.

Should the Ethics & Compliance Department receive a report of unlawful conduct relevant under Legislative Decree 231/2001 or concerning violations of the 231 Model, it shall promptly inform the 231 Supervisory Body.

Where there is doubt as to whether the report actually falls under Legislative Decree No. 231/2001, the Ethics & Compliance Department must consult the Company's Legal Department to request confirmation, while maintaining confidentiality. The provisions set forth herein do not apply where the report concerns conduct attributable to the Company's Legal Department, in which case the Ethics & Compliance Department shall directly inform the 231 Supervisory Body.

Any internal report submitted through a channel other than those indicated in Article 3 of this procedure must be forwarded to the Ethics & Compliance Department within seven days, with simultaneous notification to the individual reporting.

Except in the case of an anonymous report, the Ethics & Compliance Department, in accordance with the Decree, shall perform the following activities:

- a. issues the reporting person with an acknowledgment of receipt of the report within seven days of the date of receipt (without necessarily having already completed the preliminary analysis referred to above);
- b. maintains communication with the reporting person and may – where necessary – request additional information from the reporting person;
- c. diligently follows up on the reports received;
- d. provides a response to the report within three months of the date of the acknowledgment of receipt or, in the absence of such acknowledgment, within three months of the expiration of the seven-day period following the submission of the report. Within the aforementioned three-month period, the response may also be of an “interim” nature where there is a need to continue the investigation regarding a report; once the report management process is closed, a response must always be provided to the reporter (as indicated in paragraph 4.3. below).

As part of the report management process – in addition to the reporter – the reported party is heard (or may be heard upon their request), including through a written procedure involving the collection of written comments and documents.

#### *4.2 Preliminary Investigation/Internal Inquiry*

Where, following the preliminary analysis, the report meets the subjective and objective requirements as indicated in paragraph 4.1 above, the Ethics & Compliance Department initiates the preliminary investigation, which consists of conducting all appropriate verifications, analyses, and assessments regarding the validity or otherwise of the reported facts.

In any case, these activities are conducted by the Ethics & Compliance Department, which may engage other departments/employees and/or external specialists who are specifically trained for this type of activity and who are subject to special confidentiality obligations regarding the investigation (as set forth in Article 5 below). Only investigators who do not have a conflict of interest with respect to a given investigation may be assigned to it.

The involvement of third parties in investigative activities takes place in compliance with the confidentiality obligations set forth in the Decree.

Investigators assigned to review a specific report conduct interviews with individuals who may have relevant information and collect and examine documents relevant to the investigation in order to establish the facts of the matter. Subject to the obligation of confidentiality, participants in the investigation may communicate with investigators during the investigation by any appropriate means, including via email or verbally.

The investigation process is always subject to the supervision of the Ethics & Compliance Department. In the case of reports concerning unlawful conduct relevant under Legislative Decree No. 231/2001 or violations of the 231 Model, the Supervisory Body shall be kept constantly informed of the methods and outcomes of the investigation, as well as of any actions taken following the report, in accordance with this Procedure.

The evidence gathered is analyzed to understand the situation, to determine whether a material violation has indeed occurred under the regulations referenced in this procedure and pursuant to Article 2, and to identify any appropriate measures to remedy the situation that has arisen and/or to prevent a similar situation from recurring in the future.

#### *4.3 Conclusion of the investigation and response to the reporter*

Following the review of the evidence gathered during the investigation, the Ethics & Compliance Department confidentially shares the collected data and findings and prepares a final report.

Once the investigation is complete, the Ethics & Compliance Department may:

- close the report, providing justification for the decision;
- refer the matter to the relevant internal and external bodies/functions for further action.

In both cases, once the report handling process is closed, the Ethics & Compliance Department is required to notify the whistleblower of the outcomes of the investigation, acknowledging only: (i) the closure of the

case; or (ii) the assessment of the *prima facie* validity of the report; and, if applicable, (iii) the notification to the competent bodies (internal or external).

The Ethics & Compliance Department has no authority to assess individual liability or any subsequent measures or proceedings resulting from its own preliminary inquiries and investigations.

#### 4.4. *Communications and Follow-Up Actions*

Where, following the preliminary investigations and internal inquiries conducted, the report is found to be well-founded, the Ethics & Compliance Department forwards the final results of the preliminary investigation to the relevant internal functions, to the corporate bodies, and, in the case of reports relevant to the 231 framework, to the 231 Supervisory Body, for the necessary measures/actions, which may include, for example:

- disciplinary measures for the specific case, which may even lead to dismissal in particularly serious cases. In this regard, in cases of offenses relevant under Legislative Decree No. 231/2001 and/or in the event of a violation of the principles, rules, and procedures set forth in the 231 Model and the related Code of Conduct, the provisions of Annex 2 (“*Disciplinary System pursuant to Articles 6 and 7 of Legislative Decree No. 231/2001 of Philip Morris Manufacturing & Technology Bologna S.p.A.*”) of 231Model shall apply;
- appropriate actions to remedy the situation that has emerged from the report and internal investigations.

The Ethics & Compliance Department may consider forwarding the report and related documentation – while ensuring the confidentiality of the whistleblower’s identity – to the competent judicial authorities, taking care to highlight that this is a report received pursuant to *whistleblowing* regulations. If requested by the authority, the whistleblower’s identity (if known) may be disclosed upon prior notification to the whistleblower.

If, however, the report proves to be unfounded and such unfoundedness is attributable to willful misconduct or gross negligence, the Company will impose disciplinary sanctions, including against the person who made the report. In any case, retaliatory or discriminatory measures of any kind against the whistleblower are strictly prohibited.

Not all violations, even if proven, result in disciplinary sanctions.

There may also be mitigating circumstances, such as when the employee voluntarily discloses the misconduct, or aggravating circumstances, for example in the case of any intentional omissions regarding the obligation to disclose such misconduct. To determine the appropriate sanction in relation to a specific reported violation, once verified, the possible measures are compared with those applied in similar cases, also to ensure consistency in the sanctioning approach.

#### **Article 5: Confidentiality and Data Protection**

Reports may not be used beyond what is necessary to follow up on them.

The Company guarantees the protection of the confidentiality of the whistleblower’s identity (including any information or element of the report from which such identity could be inferred), as well as the identity of the individual or individuals reported or mentioned in the report.

The Ethics & Compliance Department may become aware of the whistleblower’s identifying information when it has been provided by the whistleblower or only in cases where this is strictly necessary for the purposes of the investigation. The Compliance Helpline (or the report in the case of a report made in person) must document the Ethics & Compliance Department’s access to the whistleblower’s identity and the reasons provided.

If, “for investigative purposes,” other parties must also be made aware of the content of the reports (for example, consultants assisting with the internal investigation), confidentiality must be protected in accordance with the Decree.

Disclosure of the whistleblower’s identity to persons other than those identified as recipients of the reports may only occur with the whistleblower’s express consent.

Anyone involved in an investigation related to a report is required to maintain the utmost confidentiality: it is therefore prohibited to discuss the case with other employees or collaborators of the Company for any reason, and disciplinary sanctions may be applied in the event of a violation.

The identity of the reporting person and any other information from which this identity may be inferred, directly or indirectly, may not be disclosed without the express consent of the reporting person to parties other than those authorized to receive or follow up on reports, who are expressly authorized to process such data in accordance with applicable privacy regulations.

Furthermore, the Company undertakes to apply the specific confidentiality obligations provided for by the Decree in the event of criminal proceedings and disciplinary proceedings.

Reports (including anonymous ones) and the related documentation are retained for the time necessary to process the report and, in any case, for no longer than five years from the date of notification of the final outcome of the reporting procedure.

#### **Article 6: Conditions for the Protection of the Whistleblower**

The following measures are provided for the protection of the whistleblower (or people associated with the whistleblower as indicated in Article 1 of this Procedure):

- prohibition of retaliation based on a report and protection against retaliation, which includes:
  - o the ability to report to the Ethics & Compliance Department and/or ANAC any retaliation believed to have been suffered as a result of a report;
  - o the provision that acts taken in violation of the prohibition against retaliation are null and void, a provision that may also be enforced in court;
- support measures, consisting of information, assistance, and free consultation provided by third-sector entities listed on the ANAC website regarding reporting procedures and the provisions of the Decree;
- limitations on liability in the event of disclosure (or dissemination) of violations covered by confidentiality obligations<sup>1</sup> or relating to copyright protection or the protection of personal data, or of information regarding violations that damage the reputation of the person involved or reported, if
  - o at the time of disclosure (or dissemination) there were reasonable grounds to believe that such disclosure was necessary to reveal the violation and
  - o the conditions set forth in the following paragraph were met;
- limitations of liability, unless the act constitutes a criminal offense, for the acquisition of information regarding violations or for access to such information;
- sanctions (as set forth in Article 8 of this Procedure).

The protective measures provided for by the Decree apply to the whistleblower provided that: (a) at the time of the report, the whistleblower had reasonable grounds to believe that the information regarding the reported or disclosed violations was true and fell within the scope of the violations referred to in Article 2 of this Procedure; (b) the report was made in accordance with the provisions of this Procedure and the Decree.

The protective measures also apply in the case of an anonymous report, if the reporting person was subsequently identified and suffered retaliation.

The protective measures provided for in the Decree apply in the case of

- internal reports made pursuant to this Procedure;
- external reports to ANAC (where the conditions set forth in Article 9 of this Procedure are met) and
- public disclosure<sup>2</sup>, provided that one of the following conditions is met: a) having already made an internal and external report or having made an external report directly, to which no response was

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<sup>1</sup> Except in cases involving classified information, professional and medical confidentiality, and the confidentiality of judicial proceedings, for which the relevant regulations remain in full force.

<sup>2</sup> Public disclosure means making information about violations public through the press or electronic media, or through any other means of dissemination capable of reaching a large number of people.

received; b) the existence of reasonable grounds to believe that the violation may constitute an imminent or clear danger to the public interest; c) there are reasonable grounds to believe that the external report may entail a risk of retaliation or may not be effectively followed up.

#### **Article 7: Good Faith and Prohibition of Retaliation**

Anyone contacted by an investigator in the course of an investigation is required to cooperate in good faith.

Use of the reporting channel in good faith shall not result in any disciplinary action against the reporter, even if the investigation does not establish any violation.

Any act of retaliation or discrimination – including any attempt or threat thereof – against anyone who reports unlawful conduct in good faith (or against persons associated with the whistleblower) in accordance with this procedure or the Decree, as well as against anyone who cooperates in such a report or in an investigation into such conduct, is prohibited.

The perpetrator of an act of discrimination or retaliation is subject to severe sanctions.

Acts taken in violation of the prohibition against retaliation are null and void.

The improper or unlawful use of a report, or any interference with or obstruction of the handling of the report or an investigation, may subject the perpetrator of such conduct to sanctions or measures imposed by the authorities.

The persons referred to in Article 1 of this procedure may report any retaliation they believe they have suffered to the National Anti-Corruption Authority (“ANAC”), which shall inform the National Labor Inspectorate for the necessary investigations and related administrative proceedings.

#### **Article 8: Sanctions**

Any person who engages in any of the following conduct is subject to sanctions:

- engaging in retaliation, even if only attempted or threatened, in connection with a report;
- obstructing or attempting to obstruct the filing of a report;
- violation of the confidentiality obligations set forth in this procedure and in the Decree;
- failure to establish or improper management of reporting channels in accordance with the requirements set forth in the Decree;
- failure to review and analyze reports.

In particular, sanctions are provided for pursuant to Annex 2 (“*Disciplinary System pursuant to Articles 6 and 7 of Legislative Decree No. 231/2001 of Philip Morris Manufacturing & Technology Bologna S.p.A.*”) of the 231 Model, as well as monetary sanctions by ANAC.

Furthermore, a disciplinary sanction may be imposed on the whistleblower when (except in specific cases provided for by the Decree<sup>3</sup>) it is established that the whistleblower: (i) even by a first-instance judgment, criminal liability for the offenses of defamation or slander, or in any case for the same offenses committed through a report to the judicial or accounting authorities; or (ii) civil liability, on the same grounds, in cases of willful misconduct or gross negligence<sup>4</sup>.

#### **Article 9: External Reporting**

The Company hereby announces that an external reporting channel has been established at ANAC, which guarantees the confidentiality of the identity of the reporting person, the person involved, and the person mentioned in the report, as well as the content of the report and the related documentation.

Use of the channel established at ANAC (and accessible via the Authority’s official website) is permitted only if:

- the channels referred to in Article 3 of this procedure are not active;

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<sup>3</sup> Pursuant to the Decree, a person who has made a report concerning information covered by legal obligations of secrecy or confidentiality is not liable to punishment if there were reasonable grounds to believe that the disclosure of the information was necessary to uncover the violation and the report was made in compliance with the conditions set forth in Article 6 of this procedure.

<sup>4</sup> Pursuant to the Decree, in case (ii) *above*, ANAC may also impose monetary penalties.

- the reporting person has already submitted a report through the channels indicated in Article 3 and said report has not been followed up in the manner and within the timeframes indicated in Article 4 of this procedure;
- the reporting person has reasonable grounds to believe that, if they were to file an internal report through the channels referred to in Article 3 of this procedure, the report would not be followed up or could result in the risk of retaliation;
- the reporting person has reasonable grounds to believe that the violation to be reported may constitute an imminent or obvious danger to the public interest.

Please note that reports concerning conduct relevant under Legislative Decree 231/2001 and violations of the 231 Model cannot be submitted through the external channel established at ANAC.

For the use of this external reporting channel, please refer to the ANAC guidelines and the official website.

#### **Article 10: Information and Training Obligations**

The Company implements and modifies its internal reporting system, as set forth in this Procedure, after consulting with employee representatives or labor unions.

Clear and comprehensive information regarding the contents of this Procedure is provided to all potential users of the reporting channels.

This information is also provided during the induction of new employees.

Information on the reporting procedure is made accessible to everyone and available on the company intranet and on the Company's website within a dedicated section.

Furthermore, the Company plans to raise awareness among senior management and staff regarding whistleblowing issues by including them in training sessions, which are held periodically.

All potential users of the reporting channels referred to in this procedure are reminded that their use is not mandatory. Therefore, there are no consequences for any failure to use the reporting channels.

The Ethics & Compliance Department will provide periodic updates to the governing bodies so that they may conduct general monitoring of the proper functioning of the internal reporting channel.

**Procedure last updated and approved on March 30, 2026, by the Board of Directors of PMMTB.**

#### **Revision history:**

- **July 12, 2023:** The procedure has been substantially revised and updated in light of the entry into force of Legislative Decree No. 24 of March 10, 2023, "*implementing Directive (EU) 2019/1937 on the protection of persons reporting on breaches of Union law and laying down provisions regarding the protection of persons reporting on breaches of national law*".
- **September 27, 2024:** It has been clarified that in the event of a conflict between the provisions of the "Relevant Reports" procedure and the PMI 16-C "Speak up" procedure and/or other procedures adopted by the Philip Morris International group, the provisions contained in this procedure shall prevail.
- **March 30, 2026:** The procedure was substantially revised and updated in light of the "*Guidelines on Whistleblowing via Internal Reporting Channels*" approved by ANAC via Resolution No. 478/2025, and supplemented in light of the amendment to the Whistleblowing Decree provided for in Article 7 of Legislative Decree of December 30, 2025 no. 211.