

Internal Whistleblowing Regulation

1. Purpose

This regulation establishes the methods by which the Company collaborators may report, in good faith, unlawful, irregular, or unethical conduct, ensuring confidentiality and protection against possible retaliation.

2. Scope of application

This regulation applies to:

- employees, collaborators, and external consultants.
- suppliers, business partners, and anyone who may enter into business relationships with the company.

3. Subject of reports

Whistleblowing concerns behaviors including, but not limited to:

- violations of applicable Swiss or foreign laws.
- acts of corruption, fraud, money laundering, unfair competition.
- violations concerning occupational health and safety or the environment.
- abuse of power, harassment, discrimination.
- serious violations of the Company's Code of Conduct.

Whistleblowing does not include personal grievances of an individual nature (e.g., interpersonal conflicts or contractual conditions), unless they also fall within one of the above-mentioned cases.

4. Reporting channels

Reports may be presented through the following channels:

a) Internal dedicated channel:

1. E-mail address:

whistleblowing@exten.ch

2. Postal address of the internal dedicated office as described below:

To the attention of

Ethics and Compliance Group

EXTEN SA – Zona Industriale 3

Via Laveggio 5 – 6850 MENDRISIO (CH)

b) Internal contact:

Ethics and Compliance Group, jointly formed by the Chief Executive Officer and the General Manager.

c) External channel: right to contact a competent public authority, in case of serious risks to the public interest or absence of response from the company

Reports may also be made anonymously.

5. Handling of reports

- Reports are managed by the **Ethics and Compliance Group**.
- Within 7 working days of receipt, the whistleblower will receive confirmation of acknowledgment (if not anonymous).
- The investigation is conducted in compliance with confidentiality, with possible involvement of external consultants.
- The outcome of the investigation will be communicated to the whistleblower, within the limits permitted by law and privacy protection.

6. Protection of the whistleblower

- Any form of retaliation, direct or indirect, against a whistleblower acting in good faith is prohibited.
- Retaliation includes: dismissal, demotion, punitive transfer, isolation, threats, or harassment.

7. Protection of confidentiality and personal data

- The identity of the whistleblower and of the people involved is treated confidentially.
- Data are processed in accordance with the Federal Data Protection Act (FADP).
- Information is retained only for the time necessary to handle the report.

8. Obligations of the whistleblower

The whistleblower is required to:

- act in good faith and based on credible elements.
- not use the whistleblowing channel for personal or defamatory purposes.

Reports that are manifestly unfounded or made in bad faith may result in disciplinary consequences.

9. Communication and training

This regulation is brought to the attention of all collaborators through publication on the company intranet and through periodic training sessions.

10. Entry into force

This regulation enters into force as of 18th September 2025 and may be updated in response to regulatory changes or organizational needs.

18th September 2025

EXTEN SA

Ethics and Compliance Group



Giovanni Russo