




WHISTLEBLOWING REPORTING MANAGEMENT PROCEDURE

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1. Document update status

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2. Introduction to Whistleblowing

The "whistleblowing" is the report made by a person who, in carrying out his duties, becomes aware of an offence, a risk or a dangerous situation that could cause damage to the company/institution for which he works, as well as to customers, colleagues, citizens, and any other category of subjects.

Sensitive to ethical issues and correct business conduct, the TAS group has implemented a system for all its companies to report actions, facts or situations that may constitute unlawful conduct with respect to current legislation¹, the group's Code of Ethics and/or the Organisational, Management and Control Models²present.

In the management of whistleblowing the following are identified:

- the subjects who can activate a report;
- the acts or facts that may be the subject of a report, as well as the requirements that the reports must include in order to be taken into consideration;
- the ways in which to report the alleged violations and the persons in charge of receiving the reports;
- the preliminary and possibly investigation process when a report is made;
- the guarantee of the confidentiality and protection of the personal data of the person making the report and of any person reported;
- the prohibition of retaliation and the prohibition of discrimination against the reporting subject.

3. Object

This document defines the operating procedures for the management of reports (based on factual, precise and concordant elements) and any consequent investigations carried out, in the face of unlawful conduct pursuant to the specific national legislation of reference³, the group code of ethics and/or the Company's organization and management model⁴.

However, the scope of application of the procedure does not include:

- reports on situations of a personal nature concerning claims or grievances relating to relationships with hierarchical superiors or colleagues, as well as relating to the performance of one's work performance;
- reports based on mere suspicions or rumors concerning personal facts that do not constitute an

¹With reference to the countries in which the companies of the TAS group are based

²Where there are specific organizational models prepared in accordance with the legislation of the country

³Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, concerning the "protection of persons reporting infringements of Union law and laying down provisions concerning the protection of persons reporting infringements of national regulatory provisions" and related national transpositions; for Italy Legislative Decree 231/01 Discipline of the administrative liability of legal persons, companies and associations also without legal personality

offence: this is because it is necessary to also take into account the interests of third parties covered by the information contained in the report, and to prevent the Company from carrying out internal inspections which risk being of little use and still expensive.

4. Goals

The objective of the implementation of a whistleblowing management procedure is to bring out episodes of illegality or irregularity within the companies of the TAS group, clarifying and facilitating the use of reporting to both internal and external personnel and removing any factors that may hinder or discouraging recourse to the institution.

This procedure provides clear operational indications regarding the subject, contents, recipients and methods of transmission of the reports and informs the whistleblower about the forms of protection and confidentiality that are recognized and guaranteed.

5. Departments and subjects involved

The offices and functions involved in the activities envisaged by this procedure are:

- External members of the Supervisory Body (Organismo di Vigilanza or "OdV") of the parent company TAS SpA⁵;
- Top Management of the Parent Company and/or of the company for which the report was received;
- Human Resources Department of the Parent Company and/or of the company for which the report was received;
- Legal Department of the Parent Company;
- Head of Compliance of the Parent Company;
- Any other company contacts depending on the specific situation
- Anyone, whether internal or external personnel of the companies of the TAS group, who can make reports of unlawful conduct, relevant to current legislation, or violations of the code of ethics and/or the Company's organization and management model⁶, and based on precise and concordant factual elements, of which they have become aware due to the functions performed.

6. Procedures and other related documents

- Models of Organisation, Management and Control implemented in accordance with the national legislation of reference by the companies belonging to the TAS group
- Code of Ethics of the companies belonging to the TAS group

7. Description of the procedure

a. Object and requirements of the report

In order to facilitate reporting, the following channels have been defined:

⁵ established pursuant to the national legislation in force (for Italy Legislative Decree 231/01)

⁶Where present

- **through the My Whistleblowing add-on** to My Governance software, reachable via the address:

--<https://areariservata.mygovernance.it/#!/WB/tas>--

- **to** by postal service in a sealed envelope to the address of the external members of the OdV of the parent company TAS SpA:
 - Massimiliano Lei, Via Silvio Pellico, 55 - 00195 Rome
 - Gerardo Diamanti - DS Advisory Srl, Viale Vicini 16/18, 40122 Bologna

The report, which may also be made anonymously, must in any case be adequately detailed⁷, and rendered in great detail, i.e. is such as to bring out facts and situations relating them to specific contexts (e.g.: documentary evidence, indication of particular names or qualifications, mention of specific offices, particular procedures or events, etc.).

The whistleblower is required to provide all the elements available and useful to allow the competent parties to proceed with the due and appropriate checks and investigations to confirm the validity of the facts being reported, such as, but not limited to:

- i. a clear and complete description of the facts covered by the report;
- ii. the circumstances of time and place in which the facts covered by the report were committed;
- iii. the general information or other elements that make it possible to identify the person/s who has/have put in place the facts reported (e.g. job title, place of employment in which he/she carries out the activity);
- iv. any documents supporting the report;
- v. any other information that can provide useful feedback on the existence of the reported facts.

For a report to be substantiated, these requirements need not necessarily be met at the same time, in consideration of the fact that the whistleblower may not be fully available to all the information requested.

Through the IT channel and therefore through the Software, the whistleblower will be guided in each phase of the report and will be asked, in order to better substantiate the same, a series of fields to be compulsorily filled in compliance with the required requirements.

It is essential that the elements indicated are known directly by the whistleblower and not reported or referred to by other parties.

8. Report management

Once the report has been received according to the channels provided for in this procedure, its management is divided into four phases:

a. registration and custody;

⁷A report can be considered detailed if it makes it possible to identify factual elements that are reasonably sufficient to start an investigation (e.g.: the crime committed, the reference period and possibly the value, causes and purpose of the crime, the company/ concerned division, the persons/units involved, the anomaly in the control system).

- b. preliminary investigation;*
- c. investigation and communication of the outcome;*
- d. storage.*

a. Registration and custody

If the report is made through the Mywhistleblowing Software, the Software itself will provide for a complete and confidential logging in accordance with the relevant legislation.

In the case of paper communications, having received the report, the Supervisory Body (OdV) will uniquely identify the report, in particular by precisely identifying:

- day and time;
- reporting subject;
- object of the report;
- Note;
- status of the report (to be completed at each stage of the process, e.g. preliminary investigation, investigation and communication of the evidence that has emerged, filing).

It is the SB's responsibility to ensure the necessary level of confidentiality of the whistleblower and to manage all the paper/IT documentation related to the report received by implementing appropriate technical and organizational security measures.

b. Investigation

The investigation has the purpose of verifying the validity of the report received. To this end, the external members of the SB evaluate the contents by carrying out an initial screening, which can determine the following actions:

- where the groundlessness of the report is immediately identified⁸immediate archiving is carried out;
- where the report is not well-substantiated, further information is requested from the whistleblower where possible. In the event that it is not possible to collect sufficient information to substantiate the report and start the investigation, it is archived;
- if the report appears detailed with precise and concordant factual elements, it proceeds with the investigation phases.
- If the report has contents not attributable in any way to unlawful acts or violations but it may nevertheless be useful/necessary to manage it, the SB can forward it, depending on the case, to:
 - Human Resources Director of the parent company TAS SpA
 - Finance Director of the parent company TAS SpA

c. Investigation and communication of the outcome

The investigation is the set of activities aimed at verifying the content of the reports received and at acquiring useful elements for the subsequent evaluation phase, guaranteeing maximum confidentiality on the identity of the reporter and on the subject of the report.

⁸For example when the fact reported relates to a mere complaint not associated with facts relating to offenses or violations, or relates to rumors about facts that are not sufficiently detailed and without the possibility of collecting further information

The investigation has the main purpose of verifying the truthfulness of the information subjected to investigation, providing a detailed description of the facts ascertained, through audit procedures and objective investigative techniques.

The investigation is carried out by external members of the Supervisory Body (OdV) of the parent company TAS SpA.

It is everyone's duty to cooperate with the person in charge of the investigation in carrying out the same.

For each investigation, the person in charge of the investigation prepares a final report containing at least:

- the established facts;
- the evidence collected;
- the causes and deficiencies that allowed the occurrence of the reported situation.

At the end of the investigations, when it finds the groundlessness of the report received, the SB proceeds to file the report and, where possible⁹ informs the whistleblower.

In the event that the report is founded, the SB informs the top management of the parent company TAS SpA and, depending on the specific situation, activates the managers of the parent company and/or of the individual company involved in the report to take the necessary actions, defined at the time from time to time in relation to the specificity of the situation.

d. Storage

In order to ensure the traceability, confidentiality, conservation and availability of data throughout the process, the documents are stored and archived through the Mywhistleblowing software platform. In the case of paper documentation, the SB shall keep it in a special secure cabinet located in its offices and accessible only to specifically authorized and specifically instructed persons.

All documentation will be kept, subject to further legal terms in the cases expressly provided for, for 4 years from the date of closure of the activities. In the event of the effective opening of disputes, the documentation will be kept for 10 years from the date of the end of the dispute.

Pursuant to current law and corporate privacy procedures, the processing of personal data of the persons involved and/or mentioned in the reports is protected.

9. The protection of the whistleblower

The entire process must in any case guarantee the confidentiality of the identity of the whistleblower from the time of receipt of the report and in each subsequent phase.

For this purpose, in compliance with current legislation, a series of mechanisms have been set up aimed at protecting the non-anonymous whistleblower, providing for:

- a. the protection of the confidentiality of the whistleblower;*
- b. the prohibition of discrimination against the whistleblower.*

a. The protection of the confidentiality of the whistleblower

⁹In relation to the channel used for reporting and the use of anonymity by the reporting party

The use of the Software guarantees the complete confidentiality of the whistleblower.

In the case of reports made by paper mail, the recipients, once they receive the report, assign the reporting party a specific anonymous ID. To protect the confidentiality of the whistleblower, the ID will be used in all official documents and communications during the preliminary investigation.

In the context of any disciplinary proceedings instituted against the reported party:

- if the facts charged were based on separate and additional assessments with respect to the report, even if consequent to the same, the identity of the reporting party cannot be disclosed;
- if the alleged facts were based in whole or in part on the report, the identity of the whistleblower can be disclosed to the person/s involved in the report itself, where two requirements are simultaneously met:
 - the consent of the reporting subject;
 - the proven need on the part of the reported to know the name of the whistleblower for the purpose of fully exercising the right of defence.

b. The prohibition of discrimination against the whistleblower

The reporting party may not be sanctioned, fired or subjected to any direct or indirect discriminatory measure, having effects on working conditions for reasons connected directly or indirectly to the report.

By discriminatory measures we mean unjustified disciplinary actions, harassment in the workplace, any changes in duties or place of work and any other pejorative change in working conditions that arises as a form of retaliation against the report. The reporting party who believes that he has suffered discrimination for having made a report must give detailed notice to the OdV of the parent company TAS SpA.

The reporting subject who believes that he has suffered discrimination can take legal action against the author of the discrimination and also against the Company - if the Company has actively participated in the discrimination. Bear in mind that, in this case, the law provides for a reversal of the burden of proof and it will therefore be the Company that will have to demonstrate that the change in the reporting person's working conditions does not originate from the report.

10. Breach of procedure

Failure to comply with this procedure may result in the possibility for employees to apply the Company's Disciplinary System, in line with the provisions of the applicable national legislation and the reference collective labor agreements.



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