



SQPRC045

Whistleblowing - Reporting management procedure – TAS S.p.A.

Subject

This document defines the operating procedures for managing Whistleblowing reports made by company personnel.

Scope of application

It applies to all personnel of TAS S.p.A.

Date and version of the document

Version 3.2 of 11/12/2024

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1. Generalities

1.1.Document issuance process

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1.2.Changes from the previous version

Update of the procedure following changes to the access methods for the My Whistleblowing platform.

1.3.References to documentation

- Model of Organisation, Management and Control implemented in accordance with the Legislative Decree 231/2001
- Code of Ethics of the TAS group

1.4.Glossary, abbreviation and acronyms

- **Violations:** behaviours, acts or omissions that harm the public interest or that of the private entity;
- **Information about violations:** information, including well-founded suspicions, concerning violations committed or likely to be committed in the organisation with which the reporting person or the person making the complaint to the judicial or accounting authorities has a legal relationship, as well as elements concerning conduct aimed at concealing such violations;
- **Internal reporting:** the communication of information on violations, submitted in written or oral form through the internal reporting channel;
- **External reporting:** the communication of information on violations, submitted through the external reporting channel;
- **Public dissemination:** making information about violations publicly available through print or electronic media or otherwise through means of dissemination capable of reaching a large number of people;
- **Whistleblower:** the natural person making the report or public disclosure of information about violations acquired in the context of his/her work;
- **Facilitator:** a natural person who assists a reporting person in the reporting process, operating within the same work context and whose assistance must be kept confidential;
- **Work context:** current or past work or professional activities through which, regardless of the nature of such activities, a person acquires information about violations and in the context of

which he or she could risk retaliation in the event of a public disclosure or report to a judicial or accounting authority;

- **Person involved:** the natural or legal person mentioned in the internal or external report or in the public disclosure as the person to whom the breach is attributed or as a person otherwise implicated in the reported or publicly disclosed breach;
- **Retaliation:** any conduct, act or omission, even if only attempted or threatened, occurring as a result of the report, judicial or accounting authority report or public disclosure and which causes or is likely to cause the reporting person or the person making the report, directly or indirectly, unjust damage;
- **Follow-up:** the action taken by the entity entrusted with the management of the reporting channel to assess the existence of the reported facts, the outcome of the investigation and any measures taken;
- **Acknowledgement:** communication to the reporting person of information on the follow-up given or intended to be given to the report.

2. Introduction

The "whistleblowing" is the institution that regulates the protection of persons who, in carrying out their duties, become aware of and report 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, TAS S.p.A. (here in after also "TAS" or "the Company") has implemented a system to report actions, facts or situations that may constitute unlawful conduct with respect to current legislation¹, in particular:

- administrative, accounting, civil or criminal offences;
- unlawful conduct pursuant to Legislative Decree 231/2001 and violations of the Company's Organisational, Management and Control Model;
- violations of European legislation in the areas of transport safety, environmental protection, radiation protection and nuclear safety, food and feed safety and animal health and welfare, public health, consumer protection, privacy and personal data protection, and network and information system security;
- violations of competition law and state aid.

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:

¹ Directive (EU) 2019/1937 of the European Parliament and of the Council of 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" and its national transpositions; for Italy, Legislative Decree 24/2023 implementing Directive (EU) 2019/1937

- the reporting subject;
- the facilitators;
- persons in the same employment context as the reporting person, the person who has filed a complaint with the judicial or accounting authorities or the person who has made a public disclosure and who are linked to them by a stable emotional or kinship relationship up to the fourth degree;
- co-workers of the reporting person or of the person who has filed a complaint with the judicial or accounting authorities or made a public disclosure, who work in the same work environment as the reporting person and who have a habitual and current relationship with that person;
- of the entities owned by the reporting person or the person who filed a complaint with the judicial or accounting authorities or made a public disclosure or for which the same persons work, as well as entities operating in the same work environment as the aforementioned person.

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 reference and summarised in paragraph 2 of this document.

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

- on situations of a personal nature of the person making the report or of the person who has made a complaint to the judicial or accounting authorities concerning disputes, claims, requests or grievances relating to relationships with hierarchical superiors or colleagues, as well as relating to the performance of one's work performance;
- based on mere suspicions or rumors concerning personal facts that do not constitute an 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;
- in matters of security and national defence;
- relating to violations already mandatorily regulated in some special sectors (financial services, money laundering prevention, terrorism, transport safety, environmental protection).

Reports may be submitted by

- employees and self-employed persons;
- collaborators, freelancers;
- volunteers, trainees;
- persons with management, administration and control functions.

The rules on whistleblowing also apply to reports concerning violations acquired in the context of an employment relationship that has ended in the meantime, as well as to those whose employment relationship has not yet begun, if the information on the violations reported was acquired during the selection process, or in other pre-contractual stages.

4. Goals

The objective of the implementation of a whistleblowing management procedure is to bring out episodes of illegality or irregularity within the Company, 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. Procedure flow

The current procedure does not foresee a workflow.

6. Offices and functions involved

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

- External members of the Supervisory Body ("Supervisory Body" or "SB")²;
- Top Management of the Company;
- Human Resources Department of the Company;
- Legal Department of the Company;
- Compliance Manager of the Company;
- Any other company contacts depending on the specific situation;
- Anyone, whether internal or external personnel of the company, who can make reports of unlawful conduct, relevant to current legislation and based on precise and concordant factual elements, of which they have become aware due to the functions performed.

7. Description of the procedure

Reports can be made through:

- internal Company reporting channels (see section 7.a below);
- external channel managed by ANAC;
- public disclosure through the press, or electronic media, or means of dissemination capable of reaching a large number of people.

7.1. Internal Company reporting channels

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

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

-- <https://private.mygovernance.it/mywhistleblowing/tas/02218>--

- by postal service in a sealed envelope to the address of the external members of the Supervisory Board of the Company:
 - Massimiliano Lei, Via Silvio Pellico, 55 - 00195 Rome
 - Gerardo Diamanti - DS Advisory Srl, Viale Vicini 16/18, 40122 Bologna
- it is also possible to report orally by requesting a meeting with the external members of the Supervisory Board, to be sent to the above addresses.

² Established pursuant to current national legislation (for Italy, Legislative Decree 231/01).

The report, which may also be made anonymously, must in any case be adequately detailed³, 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.

7.2. External channel

The reporting party may make an external report to the ANAC⁴ if:

- it has already made an internal report but has not been followed up;
- there are reasonable reasons to believe - on the basis of the concrete circumstances attached and information that can actually be acquired and, therefore, not on mere inferences - that, if it made an internal report, it would not be effectively followed up or would lead to retaliatory conduct;
- the breach may constitute an imminent or obvious danger to the public interest. This is the case, for example, where the breach requires urgent action to safeguard the health and safety of persons or to protect the environment.

7.3. Public disclosure

The reporting party can make a public disclosure when one of the following conditions is met:

³A 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).

⁴ Please note that ANAC has activated a channel that guarantees, also by means of encryption tools, the confidentiality of: (i) the identity of the reporter, the person involved and the person mentioned in the report; (ii) the content of the report and the related documentation.

- has already submitted an internal and external report, or has submitted an external report directly, and no response has been received by the deadline as to the measures planned or taken to follow up the reports;
- has well-founded reasons to believe that the infringement may constitute an imminent or obvious danger to the public interest;
- has well-founded reasons to believe that the external report may entail a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as where evidence may be concealed or destroyed, or where there is a well-founded fear that the recipient may be colluding with or involved in the perpetrator of the violation.

Public dissemination can take place via the press or electronic media or media capable of reaching a large number of people (e.g. facebook, twitter, youtube, instagram).

Public disclosure of violations must comply with the conditions laid down by the legislator so that the person making the disclosure can then benefit from the protections afforded by the law.

Therefore, protection will be granted if one of the following conditions is met at the time of disclosure:

- an internal report was followed up by an external report to ANAC, which, in turn, did not provide feedback on the measures envisaged or adopted to follow up the report within the prescribed time limit (three months from the date of the acknowledgement of receipt or, in the absence of such notice, within three months from the expiry of the seven-day period from the submission of the report) was followed up by an external report to ANAC which, in turn, did not provide feedback to the whistleblower within a reasonable timeframe (three months or, if there are justified and motivated reasons, six months from the date of the acknowledgement of receipt of the external report or, in the absence of such notice, from the expiry of seven days from receipt);
- the person has already made an external report directly to ANAC, which, however, has not replied to the reporter as to the measures envisaged or adopted to follow up the report within a reasonable period of time;
- the person directly makes a public disclosure because on the basis of reasonable grounds based on the circumstances of the particular case, he or she considers that the breach may pose an imminent or obvious danger to the public interest;
- the person directly makes a public disclosure because, on the basis of reasonable grounds grounded on the circumstances of the particular case, he or she believes that the external report may entail a risk of retaliation or may not be effectively followed up because, for example, he or she fears that evidence may be concealed or destroyed or that the recipient of the report may be in collusion with the infringer or involved in the infringement.

In public disclosure, where the person voluntarily discloses his or her identity, the protection of confidentiality does not come into play, without prejudice to all the other forms of protection provided by the decree for whistleblowers.

Where, on the other hand, he discloses breaches using, for example, a pseudonym or nickname, which in any case does not allow his identification, ANAC will treat the disclosure in the same way as an anonymous report and will take care to record it, for preservation purposes, in order to ensure that the discloser, in the event of subsequent disclosure of his identity, will be afforded the protections provided for if he has communicated retaliation.

8. Management Internal Reporting Channels

Once the report has been received according to the channels provided for in the internal procedure described in paragraph 7.a of this document, its management is divided into four phases:

- *registration and custody;*
- *preliminary investigation;*
- *investigation and communication of the outcome;*
- *storage.*

8.1. 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 (SB) will uniquely identify the report, in particular by precisely identifying:

- day and time;
- reporting subject;
- object of the report;
- note.

If the report comes directly to the external components of the Supervisory Board in paper form, they will convert it into electronic format, open a report on the Mywhistleblowing platform and load the scan on the created ticket. From this moment, all the phases of management of the signal will be followed through platform. The paper documentation will be kept in the appropriate manner from the SB.

Also the oral reports received by the SB will be inserted on the platform in order to ensure the correct management.

It is the responsibility of all departments and actors involved (referred to in paragraph 5 of this document) 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.

Following an internal report, an acknowledgement of receipt of the report is issued⁵ to the reporter within 7 days of receipt.

8.2. 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 identified⁶ immediate archiving is carried out;
- where the report is not well-substantiated, further information is requested from the

⁵ Except for anonymous reports where this step is not applicable.

⁶ For 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

- 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 external components of the SB can forward it, depending on the case, to:
 - Human Resources Director of the Company;
 - Finance Director of the Company;
 - Compliance Manager of the Company.

As part of the investigation, the person concerned by the report may be heard, including through the production of written comments and documents.

8.3. 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.

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 the figures indicated in point 8b.

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 person in charge proceeds to file the report and, where possible⁷ informs the whistleblower.

In the event that the report is founded, the external components of the SB inform the top management of the Company to take the necessary actions, defined at the time from time to time in relation to the specificity of the situation.

In any case, acknowledgement of the report is given within 3 months from the date of the acknowledgement of receipt of the report or, failing that, from the expiry of 7 days after its submission.

8.4. 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 external components of the SB shall keep it in a

⁷ In relation to the channel used for reporting and the use of anonymity by the reporting party; e.g. in the case of anonymous reports submitted on paper.

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 5 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:

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

9.1. The protection of the confidentiality of the whistleblower

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.

The protection of the confidentiality must be guaranteed not only to the whistleblower, but also to the so-called facilitators (natural persons assisting the whistleblower in the reporting process and operating in the same work context, including co-workers and former co-workers).

9.2. 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.

Safeguards are granted when the whistleblower, at the time of the report, the complaint to the judicial or accounting authorities, or the public disclosure, had reasonable grounds to believe that the information about the violations was true and fell within the scope of the legislation.

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 external components of the SB.

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.

The protection measures against the whistleblower do not apply when the whistleblower's criminal liability for the offences of defamation or slander, or his civil liability for the same offence in cases of wilful misconduct or gross negligence, has been established, even by a judgment of first instance.

The retaliation protection measures apply not only to whistleblowers, but also to other specifically identified persons: the so-called facilitators, colleagues and relatives (within the fourth degree) of the whistleblower and legal entities related to the whistleblower.

9.3. Limitations of liability

The whistleblower shall not be punished if he/she discloses or disseminates information on violations covered by the obligation of secrecy relating to the protection of copyright, or the protection of personal data, or offending the reputation of the person involved or reported, when, at the time of disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary to disclose the violation.

These limitations of liability also apply to so-called facilitators, colleagues and relatives of the whistleblower, as well as to legal entities related to the whistleblower.

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.