

TRATOS SRL

Modello di organizzazione e gestione D.Lgs. 231/2001 - Procedura Whistleblowing – 30.06.2023-Prot.
02P6

TRATOS SRL

**Organisational and Management Model according to Legislative Decree no.
231/2001 Whistleblowing Procedure**

- 30th June 2023 -

1 Adoption and Revisions

This document has been fully read, shared, approved, and signed by the Board of Directors for the first time on June 30th, 2023.

2 Definitions

C.d.A.: Board of Directors.

Code of Ethics: adopted pursuant to Legislative Decree no. 231/01, it is a document in which the Company sets out the set of rights, duties, and responsibilities of the Company itself in relation to all parties with which it interacts to achieve its corporate purpose. The Code of Ethics aims to establish ethical reference standards and behavioral rules that the Recipients of the Code must comply with in their relations with the Company for the prevention and suppression of illicit conduct.

Collaborators: individuals who act on behalf and/or for the account of the Company based on a mandate or other collaboration relationship (exemplificative and not exhaustive: financial promoters, interns, contract and project workers, temporary workers, agents and procurers, etc.).

Consultants: Individuals who provide their services to the company under a contractual relationship.

G.D.P.R.: European Regulation 2016/679 on the protection of personal data.

Legislative Decree 231/01 or Decree: Legislative Decree of June 8, 2001, no. 231 concerning the "Discipline of administrative liability of legal persons, companies, and associations, including those without legal personality," and subsequent amendments and integrations.

Recipients of the Code of Ethics: Shareholders, Members, Social Bodies, employees, as well as all those who, although external to the Company, operate, directly or indirectly, for TRATOS SRL or with TRATOS SRL (e.g. collaborators in any capacity, consultants, suppliers, clients, financial promoters, interns, contract and project workers, temporary workers, agents and procurers, etc.).

Recipients of the Model: members of the Social Bodies, the audit firm, employees, as well as those who, while not falling within the category of employees, work for TRATOS SRL and are under the control and direction of the Company (exemplificative and not exhaustive: financial promoters, interns, contract and project workers, temporary workers, agents and procurers, etc.).

Subordinate or Employee Workers: Subordinate or employee workers, i.e., all employees of the Company (first, second, and third professional area personnel; executives; management staff).

Law 146/2006: Law no. 146 of March 16, 2006 (Ratification and execution of the United Nations Convention and Protocols against Transnational Organized Crime, adopted by the General Assembly on November 15, 2000, and May 31, 2001).

Model / MOGC: Organizational, management, and control model pursuant to articles 6 and 7 of the Decree.

O.d.V.: Supervisory Body provided for by articles 6, paragraph 1, letter b) and 7 of Legislative Decree 231/2001, entrusted with the task of supervising the functioning and observance of the Model and ensuring its updating.

Platform: computer tool for managing reports.

Report: any information concerning alleged findings, irregularities, violations, behaviors, and reprehensible actions or in any case any practice not in compliance with the provisions of the Code of Ethics and/or the Organizational, Management, and Control Model.

Anonymous Report: when the identity of the reporter is not explicitly provided or otherwise identifiable.

Open Report: when the reporter openly raises an issue without limitations related to their confidentiality.

Confidential Report: when the identity of the reporter is not explicitly provided, but it can nevertheless be determined in specific and determined scenarios as indicated below.

Malicious Report: a report made solely with the purpose of harming or in any case causing prejudice to a Recipient of the Code of Ethics and/or the Model. Reports made with intent or gross negligence that turn out to be unfounded.

Company: the legal entity that owns and issues the procedure;

Reporting Individuals: the Recipients of the Code of Ethics and/or the Model, as well as any other party who relates to the Company in order to make a report.

Reported Individuals: Recipients of the Code of Ethics and/or the Model who have allegedly committed findings, irregularities, violations, behaviors, and reprehensible actions or any practices not in compliance with the provisions of the Code of Ethics and/or the Organizational, Management, and Control Model.

Third Parties: contractual counterparts of TRATOS SRL, both natural and legal persons (such as suppliers, consultants, etc.), with whom the company enters into

any form of contractually regulated collaboration, and who are intended to cooperate with the company in the scope of risky activities.

Subordinates: individuals subject to the direction or supervision of a person in an upper position under art. 5 paragraph 1 letter b) of the Decree.

3 Nature and Purpose of the Norm

In line with existing regulations in other countries of the European Community, on December 29th, 2017, Law no. 179 "Provisions for the protection of whistleblowers of crimes or irregularities they have become aware of within the scope of a public or private employment relationship" came into force (published in the Official Gazette, General Series no. 291 of December 14, 2017).

The structure of the law clearly distinguishes the discipline of the public sector (article 1) from that of the private sector (article 2), and also integrates the provision on the obligation of official, corporate, professional, scientific, and industrial secrecy (article 3).

Regarding the private sector, article 2 of Law no. 179/17 intervenes on Decree 231 and inserts a new provision into article 6 ("Subjects in top positions and organization models of the entity") that frames within the organizational model pursuant to Legislative Decree 231/01 the measures related to the presentation and management of reports.

The law aims to encourage concrete collaboration of workers in order to facilitate the emergence of corrupt phenomena within public and private entities, also with the provision of systems that allow workers to report any offenses they become aware of under protection and safety. The prevention activity aims to resolve issues that could become very complex and represent a danger to the Company, with an internally structured procedure and necessary timeliness.

For this purpose, the law regulates:

- the prohibition of retaliatory or discriminatory acts, direct or indirect, against the reporter for reasons connected, directly or indirectly, to the report;
- the introduction of sanctions against those who violate whistleblower protection measures, as well as those who knowingly or with gross negligence make unfounded reports;
- the possibility for the reporter or the trade union organization to report to the National Labor Inspectorate the adoption of discriminatory measures against the subjects making reports;

- the nullity of retaliatory or discriminatory dismissals, as well as changes in duties under Article 2103 of the Civil Code, as well as any other retaliatory or discriminatory measures adopted against the reporter;

the burden on the employer, in case of disputes related to the imposition of disciplinary sanctions, and/or demotions, dismissals, transfers, or the imposition of other organizational measures having negative effects, direct or indirect, on working conditions, subsequent to the presentation of the report, to demonstrate that such measures are based on reasons unrelated to the report itself.

- TRATOS SRL, with the aim of being able to effectively apply Article 6 paragraph 2-bis letter a) and b) of Legislative Decree 231/2001, as introduced by Law 179/2017, provides whistleblowers with a section of the Corporate Portal (if active) through which reports can be made - "Whistleblowing Portal" - suitable to guarantee, with strict technical and IT methods, the necessary confidentiality of the reporter's identity in the activities of managing reports. Alternatively, reports can be made through the email address odvsrl@tratos.com or through traditional postal channels at the company's headquarters in Pieve Santo Stefano (AR), Via Stadio no. 2.

4 Purpose

This procedure aims to establish clear and identified informational channels suitable for ensuring the receipt, analysis, and processing of reports - open, anonymous, and confidential - relating to allegations of relevant illicit conduct under Legislative Decree no. 231/2001 and/or violations of the Model and/or the Code of Ethics, and to define the activities necessary for their proper management by the Supervisory Body.

This procedure also aims to:

- ensure the confidentiality of personal data of the reporter and the alleged violator, subject to the rules governing investigations or proceedings initiated by the judicial authority relating to the facts of the report, or in any case disciplinary proceedings in case of reports made in bad faith;
- adequately protect the reporting individual against retaliatory and/or discriminatory actions, whether direct or indirect, for reasons related "directly or indirectly" to the report;
- ensure a specific, independent, and autonomous channel for the report.

5 Scope of Application

This regulation applies to the Recipients of the Model and/or the Code of Ethics, namely:

- Shareholders;
- Members of the Board of Directors;
- Sole Auditor;
- Audit Firm;
- Members of the Supervisory Body;
- Employees;
- Those who, although not falling within the category of employees, work for TRATOS SRL and are under the control and direction of the Company (exemplificative and not exhaustive: interns, contract and project workers, temporary workers);
- Those who, although external to the Company, operate, directly or indirectly, in a stable manner for TRATOS SRL or with TRATOS SRL (e.g. continuous collaborators; strategic suppliers, proxies, agents and procurers, etc.).

6 Responsibilities and Dissemination

This procedure is an integral and substantial part of the Model and, therefore, is approved by the Board of Directors of TRATOS SRL, which, upon the proposal of the Supervisory Body, also has the responsibility to update and integrate it.

It is accessible in electronic format:

- on the company's website www.tratos.eu ;

on the company bulletin board.

- The same methods of dissemination mentioned above are adopted for subsequent revisions and integrations of the procedure.

7 Reference Principles

The individuals involved in this procedure operate in compliance with the normative, organizational, and internal powers and delegations system, and are required to operate in accordance with the current legal regulations and rules and the principles listed below.

KNOWLEDGE AND AWARENESS

This reporting procedure represents a fundamental element in order to ensure full awareness for effective risk protection and their interrelationships, and to guide changes in strategy and organizational context.

GUARANTEE OF CONFIDENTIALITY OF PERSONAL DATA AND PROTECTION OF THE REPORTER AND THE REPORTED INDIVIDUAL

All individuals who receive, examine, and evaluate reports, as well as any other individuals involved in the report management process, are required to ensure the utmost confidentiality regarding the reported facts, the identity of the reported individual, and the reporter, who is suitably protected from retaliatory, discriminatory, or otherwise unfair conduct.

PROTECTION OF THE REPORTED INDIVIDUAL FROM "MALICIOUS" REPORTS

All individuals are required to respect the dignity, honor, and reputation of each individual. To this end, the reporter is obligated to declare if they have a private interest related to the report. More generally, the Company guarantees adequate protection from "malicious" reports, censoring such conduct and informing that reports sent with the intention to harm or otherwise prejudice, as well as any other form of abuse of this document, are sources of responsibility, both disciplinary and in other competent bodies.

IMPARTIALITY, AUTONOMY, AND INDEPENDENCE OF JUDGEMENT

All individuals who receive, examine, and evaluate reports possess moral and professional requirements and ensure the maintenance of necessary independence conditions and due objectivity, competence, and diligence in the performance of their activities.

8 Involved Parties

The reporting system can be activated by the following individuals:

- Members of the Social Bodies;
- Employee workers (any contractual type) who nevertheless work based on relationships that determine their inclusion in the company's organization, even in a form other than subordinate employment;
- Third parties having business relationships and relations with the company, on a stable basis (e.g. continuous collaborators; strategic suppliers).

9 Object of the Report

The object of the report is the commission or attempted commission of one of the offenses provided for by Legislative Decree 231/2001 and Law 146/06, or the

fraudulent violation or circumvention of the principles and prescriptions of the Organizational, Management, and Control Model and/or the ethical values and behavioral rules of the Company's Code of Ethics, which has become known due to the functions performed.

Reports may concern, as an exemplificative and not exhaustive list:

- violations concerning worker protection, including occupational health and safety regulations;
- alleged offenses, among those provided for by the Company's Model 231, committed by company representatives in the interest or benefit of the company;
- violations of the Code of Ethics, Model 231, company procedures;

illicit behavior in the context of relations with representatives of public administrations.

Only reports concerning facts directly observed by the reporter, not based on hearsay, will be considered; furthermore, the report must not concern personal complaints.

- The reporter must not use the institution for purely personal purposes, claims, or reprisals, which, if anything, fall under the general discipline of the employment/collaboration relationship or relationships with superiors or colleagues, for which the relevant company structures' procedures should be followed.

10 Report Management Procedure

10.1 Reporting

A reporting individual, if they have a reasonable suspicion that one of the violations indicated in the previous paragraph 8 has occurred or may occur, has the possibility to make a report using the following methods:

- email address odvsrl@tratos.it

traditional postal channel at the company's headquarters in Pieve Santo Stefano (AR), Via Stadio no. 2.

Reports must be detailed and based on specific and consistent elements, concerning verifiable and directly known facts by the reporter, and must contain all necessary information to identify the authors of the illicit conduct.

- The reporting individual is therefore required to clearly and completely provide all elements useful for conducting the verifications and assessments necessary to evaluate their validity and objectivity, indicating, as an exemplificative and not exhaustive list:
- references to the course of events (e.g. date, place), any information and/or evidence that can provide valid confirmation of the existence of what is reported;
- personal information or other elements that allow the identification of those who committed the reported actions;
- personal information of any other individuals who can testify to the facts being reported;
- any private interests related to the report.

Although TRATOS SRL, in compliance with the Code of Ethics, considers non-anonymous reports preferable, anonymous reports are also accepted. Anonymous reports will only be considered if adequately detailed and capable of revealing specific facts and situations. They will be taken into consideration only if they do not appear prima facie irrelevant, unfounded, or lacking in detail. The requirements of good faith and truthfulness of the reported facts or situations remain in force, to protect the reported individual.

For reports not made through the Whistleblowing platform, a specimen Report Form is available on the company's intranet and/or on the website www.tratos.eu.

10.2 Examination and Evaluation of Reports

The entity responsible for receiving and analyzing reports is the Supervisory Body. It examines reports while adhering to the principles of impartiality and confidentiality, conducting any deemed appropriate activities. The Supervisory Body directly carries out all activities aimed at ascertaining the facts subject to the report. It may also utilize the support and collaboration of company structures and functions when their involvement is necessary due to the nature and complexity of the investigations, as well as external consultants with expertise in the relevant issues.

Throughout the management of the report, the confidentiality of the reporter is preserved. The activities comprising the management process of the reports include reception, investigation, and verification.

Reception: The Supervisory Body receives the reports; Investigation and verification: The Supervisory Body assesses the received reports, utilizing the internal structures of the Company for further investigation of the reported facts. It can directly interview the author of the report - if known - or the individuals mentioned therein. Upon completing the investigation, it makes decisions and, if necessary, archives the report or requests the Company to evaluate the matter for disciplinary or punitive purposes based on the findings, or to take appropriate measures related to the Organizational, Management, and Control Model.

If investigations reveal violations of the Organizational, Management, and Control Model and/or the Code of Ethics, or if the Supervisory Body has well-founded suspicions of a crime being committed, it promptly communicates the report and its evaluations to the President, CEO, and, at the earliest possible meeting, to the Board of Directors and the Board of Statutory Auditors.

Furthermore, the Supervisory Body informs non-anonymous reporters about the progress of the procedure via the Whistleblowing platform or using the same means through which the report was received. The confidentiality of the received information is maintained, including compliance with legal obligations that prevent disclosure of the findings externally.

Reports sent with the intent to harm or prejudice the reported individual, as well as any other form of abuse of this document, incur responsibility for the reporter, both in disciplinary proceedings and in other competent bodies, especially if the falseness of accusations, remarks, or criticisms is established.

To ensure the reconstruction of the various stages of the process and the complete traceability of the actions taken to fulfill its institutional functions, the Supervisory Body must document the received reports using electronic and/or paper documents. Electronic documents are securely stored by the Supervisory Body and accessible only to its members and authorized individuals.

In the case of maliciously fabricated reports, the Supervisory Body reserves the right to archive them, deleting names and elements that could identify the reported individuals.

Paper documents are archived in a specified location accessible to the Supervisory Body members or individuals expressly authorized by the Supervisory Body.

10.3 Protections for the Reporter and the Reported Individual

10.3.1 Protections for the Reporter

In compliance with applicable regulations and to encourage a culture of legality and whistleblowing, the company ensures the confidentiality of the reporter's personal data and the confidentiality of the information contained in the report. It guarantees that the act of reporting itself does not constitute a violation of employment obligations.

The Supervisory Body is responsible for ensuring the confidentiality of the reporter from the moment the report is received, even if the report later turns out to be incorrect or unfounded. Failing to uphold this obligation constitutes a violation of this procedure and exposes the Supervisory Body to liability.

The company ensures that the identity of the reporter cannot be revealed without their explicit consent. All those involved in managing the report are required to protect its confidentiality, except in cases where:

- The report is made with the intent to harm the reported individual (malicious reporting), resulting in legal liability for defamation or libel as per the law.
- Confidentiality cannot be maintained due to legal obligations (e.g., criminal investigations, etc.).

Regarding disciplinary proceedings, the identity of the reporter cannot be revealed if the disciplinary charge is based on distinct and additional findings compared to the report. If the charge is based, wholly or partly, on the report, the identity can only be disclosed if it is absolutely necessary for the defense of the accused.

No form of retaliation or discriminatory action, direct or indirect, is allowed or tolerated against the reporter for reasons directly or indirectly related to the report. Discriminatory actions include unjustified disciplinary actions, unwarranted demotions, workplace harassment, and any other form of retaliation that results in unfavorable or intolerable working conditions.

10.3.2 Protection of the Reported Individual

In accordance with applicable laws, the company has adopted the same forms of protection for the privacy of the reported individual as for the whistleblower. This is with the exception of any additional legal obligations requiring the communication of the reported individual's name (e.g., requests from judicial authorities, etc.).

This document does not affect the criminal and disciplinary liability of the reporter in "bad faith." It also holds liable, in disciplinary proceedings and other relevant contexts, any forms of abuse of this procedure, such as clearly opportunistic reports or reports made solely to harm the reported individual or other parties, and any other misuse or intentional instrumentalization of this procedure.

11 Privacy Information

TRATOS SRL, a company with its headquarters in Pieve Santo Stefano (AR), Via Stadio n. 2, as the Data Controller pursuant to GDPR 2016/679, informs that personal data acquired through this report will be processed exclusively for purposes related to compliance with obligations arising from Legislative Decree no. 231/2001.

Recognizing the legitimacy of "anonymous" reports, the provision of your data is optional, and your refusal will not affect the validity of the actions of the Supervisory Body of TRATOS SRL. The reporter remains personally responsible for any defamatory content in their communications to TRATOS SRL via the Supervisory Body. The Supervisory Body reserves the right not to consider reports made with clear "bad faith."

TRATOS SRL also reminds you that the provided data must be relevant to the purposes of the report, and therefore the Supervisory Body is free not to act on reports regarding conduct or individuals unrelated to the obligations deriving from Legislative Decree no. 231/2001. Except for compliance with legal obligations, the personal data provided by you will not be communicated or disseminated.

Under GDPR 2016/679, the reporter can exercise the following rights:

- Obtain information about the origin of the data as well as the purposes and methods of processing, the logic applied in case of processing carried out with the aid of electronic tools, the identifying details of the Data Controller and Data Processors, as well as the subjects or categories of subjects to whom the personal data may be communicated.
- Obtain the updating, rectification, or, when interested, integration of the data; the erasure, transformation into an anonymous form, or blocking of data processed unlawfully, including data whose retention is unnecessary for the purposes for which the data was collected or subsequently processed.
- Obtain certification of the operations made known to third parties regarding the content of the data, unless this requirement proves impossible or involves a manifestly disproportionate effort compared to the right protected.
- Oppose, in whole or in part, for legitimate reasons, the processing of personal data concerning you, even if pertinent to the purpose of the collection.

To exercise the aforementioned rights, the reporter can directly contact the Supervisory Body, appointed by the Controller as the authorized entity for processing, via email at odvsrl@tratos.com or by postal mail to the Supervisory Body at the Company's headquarters in Pieve Santo Stefano (AR), Via Stadio n. 2.

12 Legal References

Article 54 bis:

Outside of cases of liability for defamation or libel, or for the same reasons as per Article 2043 of the Civil Code, public employees who report illicit conduct to the judicial authority or the Court of Auditors, or report to their superior any illicit conduct they have become aware of due to the employment relationship, cannot be sanctioned, dismissed, or subjected to discriminatory measures, direct or indirect, having an impact on their working conditions for reasons directly or indirectly related to the report.

In the context of the disciplinary proceeding, the identity of the reporter cannot be revealed without their consent, provided that the disciplinary charge is based on distinct and additional findings compared to the report. If the charge is founded, wholly or partly, on the report, the identity can be revealed if its knowledge is absolutely necessary for the defense of the accused.

The adoption of discriminatory measures is reported to the Department of Public Function for competent decisions by the individual concerned or the most representative trade unions in the administration in which the measures were implemented.

The report is not subject to access as envisaged by Articles 22 and following of Law 7 August 1990, no. 241, and subsequent amendments.

13 Attachments

Attachment 1_ Form for reporting illicit conduct under Article 54-bis of Legislative Decree no. 165/2001.

ATTACHMENT 1

Form for Reporting Illicit Conduct under Article 54-bis of Legislative Decree no. 165/2001

REPORTER'S DATA

Current Position (Role): _____

Current Qualification: _____

Tax Code: _____

Surname and Name of the Reporter: _____

Email: _____ Phone: _____

Organizational Unit: _____

Position (Role) at the time of the reported incident: _____

Qualification at the time of the reported incident: _____

Organizational Unit: _____

If the report has already been made to other parties, fill out the following table:

| Subject of the Report | Date of the Report | Outcome of the Report |

||_____||

||_____||

||_____||

||_____||

||_____||

||_____||

If not, specify the reasons why the report has not been directed to other parties:

DATA AND INFORMATION REGARDING THE REPORTED ILLEGAL CONDUCT

Company where the incident occurred: _____

Period in which the incident occurred: _____

Date of the incident: _____

Physical location of the incident: _____

Individual who committed the act: Name, Surname, Position (multiple names can be entered):

Any private individuals involved:

Any involved companies:

Method through which the reporter learned of the incident:

Any other individuals who can provide information on the incident (Name, Surname, Position, contact details):

Area to which the incident can be referred: _____

If 'Other,' specify: _____

Sector to which the incident can be referred: _____

If 'Other,' specify: _____

Description of the incident:

The conduct is illicit because: _____

If 'Other,' specify _____

Attach a copy of an identification document of the reporter and any accompanying documentation to this form.

The reporter is aware of the responsibilities and the civil and criminal consequences provided for in case of false statements and/or the creation or use of false documents, as per Article 76 of Presidential Decree no. 445/2000.

Signature _____"