



MOG 231 - GENERAL PART

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02	08/07/2025	Updated of the corporate structure and the delegation and power of attorney system	LEGAL	DIR	BoD
01	16/12/2024	General revision of the model: change of introduction - addressees of the model - WB reporting procedure	LEGAL	DIR	BoD
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1. LEGISLATIVE DECREE NO. 231/2001

1.1. Summary of legislation

Legislative Decree No. 231 of 8 June 2001 introduced for the first time in our legal system the so-called administrative liability of entities in relation to predetermined offences (so-called predicate offences) committed, in the interest or to the advantage of the entity, by certain persons, senior management personnel, supervisors, employees or other persons, even if only in a functional relationship with the entity. This liability is in addition to the criminal liability of the natural person who materially committed the offence and, although it is autonomous and direct, it derives from the conduct of the person who materially committed the offence.

In particular, such a subject may be:

- a "senior management" person, meaning a director or one of the special attorneys of the company, those who essentially perform functions of representation, administration, management of the entity or one of its organisational units; an essential characteristic is the real management and decision-making autonomy that they must have;
- a 'subordinate', meaning, by this definition, persons subject to the supervision and management of others, having a relationship of close dependence with the persons in senior positions; such persons lack decision-making and organisational autonomy. Subordinates are defined as employees of the company, but also all external persons (Suppliers or Customers) involved in sensitive areas and who may contribute to the determination of an offence.

The purpose that the legislator wanted to pursue is preventive: with Legislative Decree 231/2001, the intention was to make legal persons more responsible, and aware of the internal activities that can result in offences, thus enabling them to structure their processes in such a way as to reduce the risk of them being committed as much as possible. The perspective pursued is, therefore, that of promoting self-control activities which, if adopted and concretely implemented, have an exempting effect on the entity. It is assumed, in fact, that in organisations where a 231 Model is in force, the offence, although abstractly in the interest or to the advantage of the organisation itself, can only have been committed by fraudulently circumventing the model. This presumption technically translates into an inversion of the burden of proof that returns to the public prosecution the responsibility of proving the non existence or ineffectiveness of the Model for the purposes of imposing the sanction.

According to the principle of legality, only offences expressly referred to in Legislative Decree 231/2001 can give rise to the liability of entities. Since the decree came into force, the legislator has intervened on several occasions to extend the scope of the legislation.

The details of the offences that give rise to the application of the provisions of Legislative Decree No. 231/2001 are contained in the Registration of the Document 231_MOD 02.01 of the List of Offences.

1.2. The adoption of the Organisation, Management and Control Model as an instrument of prevention and exemption from corporate liability

The law¹ exempts from liability an entity that proves that it has adopted and effectively implemented, prior to the commission of the offence, organisational, management and control models capable of preventing the commission of the criminal offences in question; this exemption operates differently depending on whether the offences are committed by persons in a senior position or persons subject to their direction².

With regard to offences committed by **persons in a "senior" position**³, the exclusion of liability essentially entails three conditions:

- i. that the system of internal procedural rules constituting the Model has been formally adopted;
- ii. that the Model is abstractly suitable for '*preventing offences of the kind that have occurred*';
- iii. that this Model was effectively implemented before the act was committed.

The additional legal conditions can either be considered specifications of the suitability and effective implementation requirements or represent a confirmation of them. They require:

- that the task of supervising the functioning of and compliance with the models and ensuring that they are updated has been entrusted to a body of the entity endowed with autonomous powers of initiative and control;
- that there has been no or insufficient supervision by the Supervisory Body⁴;
- that the senior person has committed the offence by fraudulently circumventing the organisation and management models⁵.

In the case of offences committed by **subordinates**, the entity's liability is triggered if there has been a failure on the part of the company to comply with its management and supervisory obligations; such failure is excluded by law if the entity has adopted and effectively implemented an organisational, management and control model capable of preventing offences of the kind that have occurred.

Thus, both in the case of offences committed by senior management individuals and by subordinates, the adoption and effective implementation by the entity of the organisational, management and control model is an essential condition, although not always sufficient⁶, to avoid the company's direct liability.

¹ Articles 6 and 7 of Legislative Decree 231/2001.

² The positive effects of the adoption of these models are not limited to the exclusion of the entity's liability in the event of their implementation in advance of the commission of the predicate offence.

In fact, if they are adopted before the opening of the first instance hearing, they can help to avoid the most serious prohibitory sanctions (Article 17(b)) (and consequently prevent the publication of the guilty sentence) as well as bring about a significant reduction in financial penalties (Article 12).

Even the mere declaration of the intention to implement such models, together with other conditions, may entail the suspension of any prohibitory precautionary measures adopted in the course of the case (Art. 49) and the revocation of such measures in the event of the actual implementation of such models, again in the presence of other conditions (Art. 49 and 50).

³ Pursuant to Article 5, persons in senior positions are the holders, also de facto, of functions of representation, administration and management of the entity or of an autonomous unit thereof. Recipients of the rule will therefore be directors, legal representatives in any capacity, general managers and directors of financially autonomous divisions.

⁴ In fact, only circumvention or defective control can explain the commission of the offence even in the presence of models that are abstractly suitable and effective.

⁵ As clarified by case law (see Court of Cassation, No. 4677/2014), the fraud alluded to in Decree 231 does not necessarily require actual artifices or deceptions, but presupposes that the breach of the Model is caused by a circumvention of the security measures capable of forcing its effectiveness.

Moreover, with regard to culpable offences, see further considerations below.

⁶ The final decision is left to the judicial authorities.



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1.3. Trade Associations' Codes of Conduct

The law allows for trade associations the identification of general guidelines, called Codes of Conduct, for the construction of organisational models; although the law does not expressly give these guidelines a binding or presumptive regulatory value⁷, it is self-evident that the correct and timely application of these guidelines will become a point of reference for judicial decisions in matters⁸.

In the present case, the guidelines developed and published by Confindustria (which became effective following the completion of the procedure described in the implementing regulation of the legislative decree in question, Ministerial Decree No. 201 of 26 June 2003, and most recently updated in June 2021) were taken into consideration.⁹

2. THE ORGANISATION, MANAGEMENT AND CONTROL MODEL PURSUANT TO LEGISLATIVE DECREE 231/2001

2.1. Purpose and Methodology of Model Construction and/or Updating

Although the adoption of the Organisation, Management and Control Model represents an option and not an obligation, TAKA SRL. (hereinafter also referred to as 'the Company'), sensitive to the need to ensure conditions of correctness, transparency and respect for legality in the conduct of its business and activities, has deemed it compliant with its company *policy* to proceed with the adoption and implementation of the Model. This is for the twofold purpose of complying with the prevention purposes indicated by the Legislator and of protecting the interests of Shareholders, the Administrative Body and, in the final analysis, the Company as a whole from the negative effects of an unexpected application of sanctions.

TAKA SRL also believes that the adoption of the Model constitutes an important opportunity to verify, revise and integrate the Company's decision-making and application processes, as well as their control systems, reinforcing the image of correctness and transparency to which the company's activities have always been oriented.

To this end, the Governing Body, availing itself of the assistance and advice of internal structures and external consultants, began the work of analysing and preparing the Model, a work that consisted of the following phases:

- identification of Taka Srl's organisational structure, context, governance and delegation and power of attorney system;

⁷ In fact, the law does not provide for either an obligation to adopt the guidelines on the part of the member bodies of the trade association or a presumption for the judges at trial.

⁸ In the legislative provision, the adoption of an organisational, management and control model is envisaged as optional rather than mandatory, so much so that failure to adopt it is not subject to any sanction; however, in practice, the adoption of such a model becomes obligatory for those seeking to benefit from the exoneration.

⁹ In drafting this Model, account was also taken of the '*consolidated principles for the drafting of Organisational Models and the activity of the Supervisory Body and the prospects for revision of Legislative Decree no. 231 of 8 June 2001*', a document jointly adopted in December 2018 by the main professional associations: the National Council of Chartered Accountants and Accounting Experts, the Italian Banking Association, the National Forensic Council and Confindustria.



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- identification of corporate risk areas: this phase entailed the identification of operational processes in the various areas of corporate activity, through the examination of relevant corporate documentation and targeted interviews with key persons within the corporate structure, as well as the verification of these operational processes in the light of the offences envisaged by the legislation in question (**mapping phase of corporate risk areas and relevant offences**);
- verification of existing operational and control procedures at company level and identification of **improvement actions**, as well as identification of necessary/appropriate changes and additions (**preventive control system assessment/construction/adaptation phase**);
- **preparation of the Model**, with provision for the gradual and periodic updating of individual operational company procedures and protocols.

2.2. Objectives of the Model

With the adoption of the Model, TAKA SRL has set itself the main objective of having a structured system of procedures and controls that reduces, and tends to eliminate, the risk of the commission of relevant offences, and offences in general, in processes at risk.

The committing of relevant offences and unlawful conduct is normally in any case contrary to the will of the company, as stated in the Code of Ethics of TAKA SRL and reiterated herein, and always entails damage to the company, even if it may apparently and erroneously be considered in its interest or to its advantage.

The Model, therefore, provides the tools for the monitoring of processes at risk, for the effective prevention of unlawful conduct, for the timely intervention of the company in respect of acts committed in breach of company rules and for the adoption of the necessary disciplinary sanctions and repression.

Furthermore, the preventive control system defined in this model is aimed at:

- excluding the possibility that any person operating within the entity may justify his or her conduct by alleging ignorance of company directives;
- avoiding that, in normal cases, the offence may be caused by human error (also due to negligence or inexperience) in the assessment of the directives.

2.3. The principles of preventive control

This Model is inspired by the following general principles of control:

- every operation, transaction, action must be verifiable, documented, consistent and congruous;
- no one can manage an entire process on their own;
- the control system must document the checks carried out.

TAKA SRL has its own system for the preventive control of unlawful conduct divided into types of offences described in the special section of the Model and also differentiated according to whether they are intentional offences (so-called *following intent*) or culpable offences (so-called *against intent* and mainly referring to work safety and environmental protection).

2.4. Model Structure

This Model consists of this General Section and a Special Section.

The Special Section is in turn subdivided into several parts, each of which refers to a specific type of offence covered by Legislative Decree No. 231/2001.



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2.5. Checking and Updating the Model

TAKA SRL has structured this Model on the basis of the current configuration of company activities and operational processes. Since the model is a tool designed to meet the company's prevention and control requirements, it must periodically check that it meets these requirements, thus providing for any additions and amendments that may be necessary from time to time.

Verifications are also necessary whenever significant corporate organisational changes occur, particularly in areas already identified as being at risk. The checks are carried out by the Supervisory Body, if necessary with the cooperation and/or assistance of external professionals, which will then propose to the Administrative Body, competent for the adoption of additions and amendments to the Model, any additions and amendments that may be necessary or even appropriate from time to time.

3. IMPLEMENTATION OF MODEL 231 IN TAKA SRL

3.1. Corporate structure and the delegation and power of attorney system

TAKA is an Italian company with over 20 years of experience in the world of industrial adhesives for exteriors, interiors and many other applications, but has its roots in the chemical industry back in the 1950s.

The corporate purpose of the company is as follows:

- the production, marketing and sale of adhesives and glues, adhesive materials, plastics and chemicals in general and related products;
- the design, production, purchase and sale and rental of machinery, equipment, apparatus and industrial instrumentation of all types and kinds, as well as chemical, prevention and industrial plants in general, for the reflux and disposal of water, for ecology and in general for the protection of the environment, as well as all mediation, representation and trade operations in general relating to the above activities;
- the purchase, sale, exchange, construction, renovation on one's own account and on behalf of third parties with the direct execution and/or by contracting third parties, of urban, industrial, craft, commercial and office buildings;
- the purchase, sale and exchange of land, including agricultural land, carrying out all kinds of works, works and installations for their development and fractioning for all purposes;
- the direct or indirect management and rental of buildings as a whole and/or individual building units, for any use;
- the direct or indirect management of social agricultural land and property;
- the sale and management of government and/or state-guaranteed and/or similar securities, bonds of any kind and equity securities and in general holdings in companies of any kind, whether listed or unlisted.

Below we list the following:

Company data:

Registered address: PIANEZZE (VI) VIA DELL'INDUSTRIA 4 CAP 36060

Digital domicile/Certified email: taka@pec.it



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Telephone: 0424 514700

REA Number: VI - 297025

Fiscal Code and Company Register No.:03073550240

VAT number: 03073550240

Legal form: limited liability company

Date of incorporation: 31/03/2003

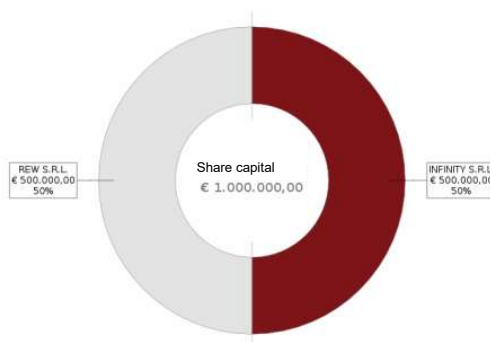
Date of registration: 29/04/2003

Chairman of the Board of Directors: COSTENARO GIORGIO (Company Representative)

Managing Director: BALDASSIN REMO (Company Representative)

Share Capital: 1,000,000.00

Corporate structure:



The graph and table below are a summary of the ownership structure of the company relating only to ownership rights, which does not replace the actual legal disclosure provided by the shareholder list below, where any restrictions on shares are also

Shareholders	Value	%	Type of right
INFINITY S.R.L. 04496810245	500.000,00	50 %	Proprietorship
REW S.R.L. 04496820244	500.000,00	50 %	Proprietorship

Governance:

The governance of the company is entrusted to the Board of Directors currently composed of 2 members (Mr. Costenaro Giorgio and Mr. Baldassin Remo), who are vested with the widest powers of ordinary and extraordinary administration.

The Chairman of the Board of Directors was identified as Mr Costenaro Giorgio.

The administrative body is vested with the broadest powers for the ordinary and extraordinary administration of the company, with no exceptions whatsoever, and has the authority to perform all acts of ordinary and extraordinary administration that it deems appropriate for the implementation of the corporate purposes.

Powers of attorney and proxies:

Mr Costenaro Giorgio

a) The following powers were granted in the minutes of 12/11/2013:



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- joint signature without limitation of amount, both for acts of ordinary and extraordinary administration, with the exclusion only of real estate transactions and transactions concerning company shareholdings, for which joint signature is required.

b) The following powers were granted in the minutes of 27/03/2015:

- delegation of powers, exercisable on an exclusive basis, for decision-making and expenditure, for the fulfilment of obligations concerning health and safety at work and respect for the environment and pollution regulations, in accordance with the applicable rules and laws and, most recently, Legislative Decree No. 81/2008, as amended and supplemented.

Mr Baldassin Remo

The following powers were granted in the minutes of 12/11/2013:

- joint signature without limitation of amount, both for acts of ordinary and extraordinary administration, with the exclusion only of real estate transactions and transactions concerning company shareholdings, for which joint signature is required.

Notary powers of attorney were granted on 15/05/2025 to carry out the transactions necessary to perform their role, within certain expenditure limits;

- to the Administrative Director/HR;
- to the Head of Administration and Finance;
- to the Chief Operating Officer.

Auditors, members of supervisory bodies:

By deed of appointment dated 29/06/2023, Mr Busnardo Amedeo assumed the powers of sole auditor with the function of statutory auditor until 31/12/2025

Activity:

Activity status: active

Start date: 25/06/2003

ATECO Code 20

NACE Code 20

Secondary locations:

Local Unit no. VI/1 VIA ARTIGIANATO 19 COLCERESA (VI) postcode 36064

Local Unit no. VI/3 VIA DELL'ARTIGIANATO 16 COLCERESA (VI) postcode 36064

Local Unit no. VR/1 VIA GARIBALDI 9 OPPEANO (VR) postcode 37050

Certifications:

The company holds the ISO 9001:2025 certificate.

The company complies with UNI PdR 125: 2022



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Subsidiaries - 100% owned by Taka Srl:

- **WPR S.r.l.**, with registered office in Spresiano (TV), Via Indipendenza 10, VAT no. 03469020261.
The Administrative Body consists of the Chairman of the Board of Directors (the CEO of Taka S.r.l.), and a Managing Director (the Chairman of the Board of Directors of Taka S.r.l.).
Wpr acts as a multi-firm agent without representation of Taka S.r.l. under an agency contract dated 31/08/2006.
- **Taka-Wpr Usa Corp.**, a company based in the state of Delaware, 2140 S Dupont HWY, 19934 Camden (DE).
The management team consists of three Directors and one Treasurer. These persons are outside the corporate structure of Taka S.r.l.
Taka - Wpr Usa Corp. has a service agreement ('Intercompany Service Agreement') in place with Taka S.r.l. concerning support of a commercial and technical nature, as well as a distribution agreement ('Distribution Agreement').
- **Taka LLC**, a company based in Tver, Akademik Tupolev Street, 123 (Russia), acquired by Taka S.r.l. on 17/03/2015.
The Governing Body consists of a Director General of Russian nationality.
A periodically renewed agreement exists between Taka S.r.l. and Taka LLC for the sale of Taka S.r.l. products.

3.2. The processes of Taka Srl

Taka Srl has mapped all its processes within the QMS. In order to make the adopted management system more efficient and ensure greater implementation of 231 at a practical level, the company decided to maintain the crime prevention model as well.

3.3. Risk analysis - methodology and identification of sensitive areas

The risk analysis was conducted on the basis of the predicate offences identified by the legislator.

For each offence, an assessment was made as to the possibility, even if only theoretical, of it being committed within the company.

The risk was calculated according to the following formula:

$$R = P \times D$$

where R= risk, P= probability, D= damage

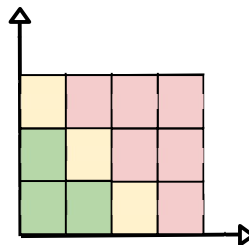
The management decided to carry out the evaluation on the basis of:

- a) three levels of damage:
 - Low (1): damage that, even if it were to occur, would have a low impact in economic terms (it does not compromise the company's ability to achieve its budget objectives), operational terms (it does not lead to accidents/incidents or operational stoppages) and reputational terms (it does not compromise the relationship with external stakeholders).

- Medium (2): damage that, if it were to occur, would have a medium impact in economic (it compromises the company's ability to achieve its budget objectives, but does not compromise its economic-financial stability), operational (it involves non-serious accidents/incidents or operational stoppages of no more than 1 day) and reputational (relations with external parties may be altered - e.g. contractual terms - but are preserved) terms.
- High (3): damage that, if it were to occur, would have a high impact in economic (it compromises the economic/financial stability of the company), operational (it involves serious accidents/incidents or operational stoppages of more than 1 day) and reputational (it compromises the relationship with external stakeholders) terms.
- b) three levels of probability:
 - Low (1): event that never occurred;
 - Medium (2): event that occurred at most once in the last 3 years;
 - High (3): event that occurred more than once in the last 3 years.

Having established the levels of damage and probability, management decided to define the risk:

- Low: when the level is below 2
- Medium: when the level is between 2 and 4;
- High: when the level is higher than 4.



With regard to actions to address risks, management has determined:

- a) to accept low risks by default;
- b) to implement modification actions for medium or high risks, which may consist of the adoption of additional preventive protocols;
- c) in risk-sharing: insuring or entrusting the activity to external third parties;
- d) in avoiding activity.

Management also reserves the right to accept risks above the threshold of acceptability if it is not possible to intervene with one of the risk-modifying activities or with the discontinuation of the activity.

3.4. Structuring of special parts

The special parts of Taka's organisational model were structured starting from the processes. In particular, it was assessed for each type of process which offence was abstractly configurable and, based on this,



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preventive protocols were defined for each process. This approach makes it possible to envisage different protocols depending on the specific sensitive activity referred to in a process.

This structure is also fully reflected in the reference, within the operating procedures adopted by the company for the IMS, to preventive protocols.

4. THE SUPERVISORY BODY

4.1. Identification of the Supervisory Body

In order to take advantage of the benefits provided for by the adoption and implementation of the Model, Legislative Decree No. 231/2001 prescribes that a specially constituted body of the entity be entrusted with the task of supervising the operation of and compliance with the Model, as well as ensuring that it is kept up to date, and assigns the same body autonomous powers of initiative and control.

The Supervisory Body is a body of the Company, appointed by resolution of the Administrative Body. It may be set up in a single- or multi-person composition or, alternatively, its functions may be assigned to the Management Control Committee¹⁰ or to other internal functions that meet the requirements set out below.

In the case of a Supervisory Body in monocratic composition, an external person not belonging to the corporate structure, such as a freelancer, may be called upon as a rule to be a member, who may possibly make use of an employee of the Company in order to ensure the best information flow between the Body and the corporate functions as well as continuity of action.

If the composition is multi-subject, on the other hand, at least one member is expected to be chosen from outside.

TAKA considers it sufficient to appoint a monocratic Supervisory Body consisting of a member from outside the company.

4.2. Requirements of the Supervisory Body

TAKA's Supervisory Body is identified considering the following requirements:

REQUIREMENT	WHAT IT ENTAILS
AUTONOMY	The Supervisory Body has autonomous powers of initiative and control, freedom of action and self-determination. The Supervisory Body is therefore not entrusted with operational tasks, which might prejudice its objectivity of judgement, in order to protect it from forms of conditioning by the Company and, in particular, by the company <i>Management</i>
INDEPENDENCE	The Supervisory Body is completely free from any influence from the entity. Its members must not be in conflict of interest with the company.

¹⁰ Article 6, paragraph 4-bis of Legislative Decree No. 231/01, following the amendments made by Law No. 183/2011 provides that 'In joint-stock companies, the board of statutory auditors, the supervisory committee and the management control committee may perform the functions of the Supervisory Body'.



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PROFESSIONALISM	The Supervisory Body, as a whole, must have sufficient inspection and advisory knowledge to be able to effectively perform the assigned verification and control activities.
CONTINUITY OF ACTION	The Supervisory Body, as a whole, has a mandate (as a rule, several years) such as to guarantee effective supervision for a sufficient period of time to assess any anomalous situations. Where it is composed only of external persons, the Supervisory Body usually has an internal secretariat and tools (such as a dedicated <i>e-mail</i> box) to facilitate the flow of information envisaged and thus ensure that the Supervisory Body can promptly detect any anomalous situations. The Supervisory Body meets periodically, scheduling its activities and documenting them. The control and monitoring action is carried out through dialogue and interaction with <i>Management</i> and those in <i>staff</i> positions.
HONOUR	The individual members of the Supervisory Body must: - be in possession of the requisites of good repute set out in Article 2(1)(a) and (b) and (2) of Ministerial Decree 162/2000; - not fall within the cases of ineligibility set forth in Article 2382 of the Civil Code; - not be in a position of conflict of interest and/or not have family relationships with other members of the corporate bodies and senior management, pursuant to Article 2399 of the Civil Code; - not be under investigation or have been convicted of any of the predicate offences under regulation 231/2001.

4.3. Appointment of the Supervisory Body

Appointment normally takes place at the time of the first adoption of the Model and thereafter at each natural end of the term of office or when it becomes necessary to supplement or replace members during the term of office.

The appointment is made by resolution of the Administrative Body. The proposed candidates must meet the requirements set out in section 3.2 above, which can be verified by means of a personal *curriculum vitae*.

Appointment shall take place for the duration provided for in point 3.4 below, except in the case of replacement of a member during the term of office, in which case the appointment shall expire at the same time as the original term provided for the other members; in the case of a Supervisory Body in monocratic composition, the replacement shall be considered for all purposes as a new appointment and the duration provided for in point 3.4 below shall apply.

The resolution of the Administrative Body is formalised in respect of each appointed member by means of a letter signed by the Legal Representative of the Company, which is signed for acceptance by the person concerned.

In the event of non-acceptance, the Administrative Body shall integrate the Supervisory Body following the appointment procedure.

4.4. Term of office, disqualification and revocation of the Supervisory Body

The Supervisory Body remains in office for a period of three years as a rule, starting from its appointment by the Company's Administrative Body. In any case, in order to avoid periods of *vacancies*, the Supervisory Body remains in office until the date of the next resolution of the Administrative Body that provides for its replacement or confirmation.

The members of the Supervisory Body are eligible for re-election.

A member of the Supervisory Body who intends to resign before the expiry date must do so in writing, by



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means of a registered letter or by *certified email* addressed to the Legal Representative and to the other members of the Supervisory Body, if consisting of several persons. The resignation takes effect, unless otherwise indicated by the person concerned or otherwise agreed with the Company, from the date of receipt by the Legal Representative.

The following rules apply to the termination and revocation of the mandate of the Supervisory Body, also in order to guarantee its autonomy and independence.

The Administrative Body, by means of a reasoned resolution, declares the forfeiture of the mandate of the members of the Supervisory Body for whom the requirements of autonomy and independence, honourableness, professionalism and continuity of action necessary for the exercise of such function have ceased to exist or when causes of manifest incompatibility have arisen. The disqualification has immediate effect.

The Administrative Body may also revoke the mandate of the members of the Supervisory Body before the natural expiry date, by means of a reasoned resolution, if there is serious omission in the performance of the tasks assigned or there is manifest negligence or inexperience in the performance thereof. The revocation has immediate effect.

The dismissal of an employee who may be a member of the Supervisory Body, for the entire duration of the term of office and for six months following its termination, as well as by resignation, may only take place for just cause or justified reason pursuant to the law, and shall, in the latter two cases, be submitted for ratification to the Administrative Body.

The termination of the employment relationship with the Company by an internal person, for whatever reason, determines the simultaneous forfeiture of the office of member of the Supervisory Body, unless otherwise resolved by the Administrative Body.

4.5. Functions and tasks of the Supervisory Body

The Supervisory Body has the following autonomous tasks and functions, with the related powers of initiative and control:

- a) monitor the effectiveness of the Model, i.e. verifying the consistency between the concrete conduct of the addressees and the established Model;
- b) supervise the maintenance over time of the adequacy requirements for prevention purposes, taking care of the dynamic update of the Model, in the event that the analyses carried out make it necessary to make corrections and adjustments, through the formulation of suggestions and proposals for adjustment to the Administrative Body, where necessary as a consequence of:
 - i. significant violations of the provisions of the Model,
 - ii. significant changes in the company's internal structure and/or business activities or the way they are carried out
 - iii. regulatory changes;
- c) if it ascertains any violations of the Model that could give rise to liability for the entity, report the violations to the competent corporate functions for appropriate measures;



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d) receive reports of unlawful conduct relevant under the Decree or violations of the Model, and process them in accordance with the provisions of the law and the specific ' *Whistleblowing Procedure*'.

4.6. Powers of the Supervisory Body

In order to enable it to perform the aforementioned tasks, the Supervisory Body is granted autonomous powers of initiative and control.

The Supervisory Body has free access to all corporate functions in order to obtain any information strictly necessary for the performance of its duties, without prejudice to the duty to comply with the prohibition to communicate and/or disseminate the information and/or data acquired, except in the event that the communication and/or dissemination are required by the police, the judicial authority, security bodies or other public entities for purposes of defence or state security or the prevention, detection or repression of crimes or are, in any case, required by the applicable legislation. This is without prejudice in any case to the limitation of the circulation and dissemination of sensitive data pursuant to *privacy* legislation.

The activities carried out by the Supervisory Body, if in accordance with the assignment received, cannot be reviewed by any other corporate body or structure.

4.7. Information flows to the Supervisory Body

Specific information flows to the Supervisory Body, in terms of news and/or documents, are provided for by the competent corporate functions for each area at risk of commission of offences *pursuant to* Legislative Decree no. 231/2011. The Model indicates the timing of such communications, to be transmitted promptly or periodically depending on the type and relevance of the information requested.

As a general rule, in addition to the specific information flows provided for in each of the Special Sections of the Model, the following specific information and/or documents are subject to communication to the Supervisory Body by the heads of each area/company function concerned (Note: failure to communicate by the head is equivalent to a negative communication, understood as a communication of absence of the information/documents subject to the information flow):

- decisions relating to the application for, disbursement and use of public funding or contributions;
- requests for legal assistance made by managers and/or employees against whom the judiciary should proceed for offences under Legislative Decree No. 231/2001;
- measures and/or information from the judicial police, or any other authority, from which it can be inferred that investigations are being carried out, even against unknown persons, for the offences referred to in the aforementioned legislation;
- reports prepared by the heads of the corporate functions concerned as part of their control activities and from which facts, acts, events or omissions may emerge with critical profiles with respect to compliance with the aforementioned legislative decree;
- information on the actual implementation, at all levels of the company, of the Organisational Model, with evidence of the disciplinary proceedings carried out and any sanctions imposed or measures taken to dismiss such proceedings with the relevant reasons;
- reports of inspections by public bodies;
- any anomalies resulting from the results of first- and second-level controls, including formalised *audit*



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activities carried out in the company by internal or external structures within the framework of the management systems in place;

- news concerning concession or authorisation procedures or in any case related to the exercise of the company's activities, including any requests for financing or facilitations, initiated with public bodies;
- periodic reporting on work safety;
- reports of occupational accidents or incidents, which are not negligible in their consequences or manner, or relating to requests for recognition of occupational diseases;
- other information provided for in the Model's operating procedures (Special Parts).

In addition, each internal manager must:

- keep evidence of the application of the identified company procedures and the supporting documentation available to the Supervisory Body;
- report to the Supervisory Body and request its assistance for any situation that is considered non-compliant with the relevant company rules or where an anomalous situation is in any case highlighted in relation to the risk of committing one of the offences *pursuant to* Legislative Decree no. 231/2001 and also indicated in the Special Section.

The Supervisory Body may, at its own discretion, carry out checks, verifications and inspections, also on a sample basis or following a report, of the phases of each operation at risk, avoiding as far as possible to interfere with the corporate decision-making processes, but promptly intervening with the instruments at its disposal to prevent and, where appropriate, repress any conduct that is in breach of corporate rules.

4.8. Reports of offences or violations of the Model - so-called Whistleblowing¹¹

In addition to the above-mentioned information flows, each recipient of the Model may make any reports or communications to the Supervisory Body concerning alleged violations of the Model, situations considered at

¹¹ Law No. 179/2017, which came into force on 29 December 2017, introduced the discipline of the so-called *Whistleblowing*, aimed at protecting employees who report irregularities and abuses of which they become aware for work reasons. In particular, Article 6 of Legislative Decree 231/2001 was amended, paragraph 2-bis of which requires organisational models to provide for:

"(a) one or more channels enabling the persons indicated in Article 5(1)(a) and (b) to submit, for the protection of the entity's integrity, detailed reports of unlawful conduct, relevant under this Decree and based on precise and concordant factual elements, or of violations of the entity's organisation and management model, of which they have become aware by reason of the functions performed; these channels guarantee the confidentiality of the reporter's identity in the management of the report;

(b) at least one alternative reporting channel capable of ensuring, by computerised means, the confidentiality of the reporter's identity;

(c) the prohibition of direct or indirect retaliatory or discriminatory acts against the whistleblower for reasons directly or indirectly linked to the report;

(d) in the disciplinary system adopted pursuant to paragraph 2(e), sanctions against those who violate the measures for the protection of the whistleblower, as well as against those who make, with malice or gross negligence, reports that turn out to be unfounded'.

Pursuant to paragraph 2-ter, *'The adoption of discriminatory measures against persons who make the reports referred to in paragraph 2-bis may be reported to the National Labour Inspectorate, for measures within its competence, not only by the person making the report, but also by the trade union organisation indicated by that person'.*

Finally, paragraph 2-quater provides that *'Retaliatory or discriminatory dismissal of the reporting person is null and void. A change of job within the meaning of Article 2103 of the Civil Code, as well as any other retaliatory or discriminatory measure taken against the whistleblower, is also null and void. It is the employer's responsibility, in the event of disputes related to the imposition of disciplinary sanctions, or to demotions, dismissals, transfers, or subjecting the reporter to other organisational measures having direct or indirect negative effects on working conditions, following the submission of the report, to prove that such measures are based on reasons extraneous to the report itself'.*



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risk of 231 offences or at risk of violation of EU law.

4.8.1. Definitions

For the purposes of this section, these "Definitions" apply:

Recipients	Employees of Taka Srl hired on a permanent and fixed-term basis regardless of the type of contract in force, shareholders, directors, members of corporate bodies, as well as all those who, for various reasons, have collaborative or business relations with the Company, including temporary employees, consultants, agents, suppliers and business partners, even before the legal relationship with the Company began or after it was terminated.
Public Disclosure	Placing information about violations in the public domain through the press or media capable of reaching a large number of people.
Facilitator	Person internal or external to the Company who assists the reporter in the reporting process and whose assistance is kept confidential.
Whistleblower	A natural person who makes an internal or external report or public disclosure of information on violations acquired in the context of his or her work context.
Subject of the report	Person to whom the violation mentioned in the internal or external report or public disclosure is attributed.
Report	Written or oral communication of information on violations, including reasonable suspicions concerning violations committed in Coop Marostica, as well as elements concerning conduct aimed at concealing such violations.
Anonymous reports	Reports lacking elements enabling their author to be identified.
External report	Written or oral communication of information on violations, submitted through the external reporting channel (ANAC, Judicial Authority).
Report in bad faith	Any communication that proves to be unfounded or made for the purpose of causing harm.
Internal report	Written or oral communication of information on violations, submitted through the internal reporting channel.
Irrelevant report	Any communication received concerning conduct that does not constitute a violation.

4.8.2. Object of the report

For the purposes of this procedure, the following may be an object of a Report:

- conduct or omissions contrary to the regulations, directives, policies and internal procedures adopted by the Company and relevant pursuant to Legislative Decree 231/2001;
- violations of EU law in the areas of: public procurement, services, products and financial markets and prevention of money laundering and terrorist financing, product safety and compliance, transport safety,



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environmental protection, radiation protection and nuclear safety, food and feed safety and animal health and welfare, public health, consumer protection, protection of privacy and protection of personal data and security of networks and information systems, acts or omissions detrimental to the financial interests of the European Union, as well as those affecting the internal market, including violations of European Union competition and state aid rules, acts or conduct that frustrate the object or purpose of the provisions of European Union acts in the above areas.

On the other hand, the following reports are irrelevant and will not be investigated:

- ✗ relating to relations between colleagues or concerning subjective grievances or interests of a personal nature;
- ✗ insulting, defamatory, discriminatory in that they refer to sexual, religious and political orientations or to the racial or ethnic origin of the Subject of the report, offensive or intended to offend or harm the personal and/or professional honour and/or decorum of the person or persons to whom the facts reported are referred;
- ✗ based on mere suspicions or rumours concerning personal facts not constituting wrongdoing;
- ✗ in bad faith, i.e. deliberately futile, false or unsubstantiated information that is deliberately incorrect or misleading for the sole purpose of harming the Company, the Subject of the report or other persons concerned by the Report.

4.8.3.Channels and forms of reporting

Internal report

The Company has set up internal reporting channels that allow Reports to be submitted in oral or written form.

The report may be made in writing:

- by filling in, anonymously or otherwise, the "Whistleblowing Report" form and inserting it, sealed in the envelope provided by the Company, in the "Whistleblowing Report" box located for TAKA 1 and for TAKA 3 on the notice board, and for TAKA 2 next to the clocking machine. The envelope may be marked with an "X" in the indication URGENT. In this case, the Whistleblower consents to the envelope being opened by the Deputy Whistleblowing Officer in the absence of the Officer. The above form is also available for digital completion on the website <https://taka.it>. Should the Whistleblower wish to do so, he/she can proceed to fill it in and subsequently print it out and place it in the "Whistleblowing Reports" box;
- through the My Whistleblowing add-on to the My Governance software, as an alternative reporting channel suitable for guaranteeing, by computerised means, the confidentiality of the Whistleblower's identity, in compliance with the legislation (hereinafter, the 'Software'), following the instructions available at <https://taka.it>;

The report may be made orally:

on the basis of a written request by the Whistleblower made in the manner and form set out above, a direct meeting may be arranged either with the Whistleblowing Officer or with the Supervisory Body.



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External report

External reporting channels are those made available by the legislator as alternative and complementary channels to the internal reporting channels, which must remain, where provided for (and subject to the exceptions set out below), the first reporting channels adopted by the Whistleblower.

ANAC reporting

The report may be made to ANAC, through the channels made available by the authority, if:

- the internal report made has not been followed up within the time limits laid down in this procedure;
- the Whistleblower has reasonable grounds to believe that, if he/she makes an internal report, it will not be effectively followed up, or that the report may lead to the risk of retaliation;
- the Whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

Public Disclosure

The report may be made by public disclosure if:

- the reporter has already made an internal and external report and has not received any feedback;
- the Whistleblower has reasonable grounds to believe that, due to the specific circumstances of the case, the internal reporting may entail a risk of retaliation or may not be effectively followed up.

Anonymous reporting

The Company provides Whistleblowers with the possibility of submitting anonymous reports. These should be adequately substantiated and detailed, since they limit the possibility of investigating the facts as it is impossible to establish an easy information channel with the Whistleblower. The relevant factors for assessing anonymous reporting are:

- the seriousness of the reported breach;
- the credibility of the facts represented;
- the possibility of verifying the veracity of the breach from reliable sources.

4.8.4.Content of the report

For reports in written form to be included in the Whistleblowing Report Box, the Company provides the Whistleblower with the "Whistleblowing Report Form", which contains the minimum information needed to substantiate a Report.

However, the possibility of reporting on a blank sheet of paper remains.

The above report must be placed in a sealed white envelope (provided by the Company) in order to ensure maximum confidentiality.

Should the Report be received in writing, but without the support of the Form made available by the Company, or in oral form, the Whistleblower must substantiate the Report by specifying the following information:

- ✓ clear and complete description of the facts that are the subject of the Report;



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- ✓ any information and any indications useful for identifying the identity of the individuals who committed the Breach;
- ✓ reference context and any useful details to describe the subject of the Report;
- ✓ time and place circumstances, if known, relating to the subject of the Report;
- ✓ any further information deemed useful for the investigation of the Report.

It is possible and welcome to enclose, where available, appropriate documentation in support of the Report, including the indication of witnesses or persons who may be able to report on the facts that are the object of the Report.

If the report is made with the help of the software made available by the company, the same will collect the information described above by requesting the completion of mandatory fields.

4.8.5. Handling of the Report

Persons responsible for handling reports

Taka Srl has identified:

- the Whistleblowing Officer: he/she is responsible for manning the Whistleblowing Box at all Taka offices and for opening the envelopes containing the Whistleblowing Reports. He/she has access as administrator to the My Whistleblowing software. He/she is also responsible for the activities of managing the reports below in cooperation with the Supervisory Body and all the competent Functions depending on the subject of the report. The activities of monitoring the Whistleblowing box in the event of his/her absence are carried out by the Deputy Whistleblowing Officer of each office identified by him/her. The Whistleblowing Officer is responsible for acknowledging receipt of the report by the Whistleblower.
- The Deputy Whistleblowing Officers, in the event of the Whistleblowing Officer's absence, are responsible for manning the Whistleblowing Boxes for their assigned locations. He/she opens the box, record on the form the number of envelopes found and hand them over to the Whistleblowing Officer at Head Office, once he/she has returned to Head Office. The Deputy Whistleblowing Officer is not authorised to open whistleblowing envelopes unless marked URGENT in the envelope. In that case, he/she shall open the envelope and inform the Supervisory Body of its contents without delay. If the report is not anonymous, the Deputy WB shall acknowledge receipt of the report within 7 days. If, on the other hand, it is not indicated as URGENT on the envelope, the Deputy will simply record the receipt of the report, but will not proceed with the activities of opening, acknowledging to the reporter and verification, which will be carried out by the Whistleblowing Officer as soon as he/she returns to the office.
- Supervisory Body: carries out the activities of monitoring reports in the My Whistleblowing Software, interviews with whistleblowers and deals with the activities of ascertaining, filing and storing reports in cooperation with the Whistleblowing Officer.



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The Whistleblowing Officer compiles the general whistleblowing register on a monthly basis, taking into account the reports received through the Software, which will already have a protocol ID, and paper or oral reports, which will be assigned an alphanumeric code as follows:

ID - C (if box)/O (if oral) - date received.

The Register must be kept in hard copy at the office of the Whistleblowing Officer in a locked place.

All persons involved in the handling of the report receive appropriate appointments/charges in accordance with EU Reg. 679/2016.

Receipt of Report

The Whistleblowing Officer, or each Deputy Whistleblowing Officer in the absence of the Whistleblowing Officer, monitors the Whistleblowing Box on a weekly basis and fills in the Whistleblowing Report Form, indicating:

- the date of the control;
- the number of envelopes found inside the box;
- the signature.

Only the Whistleblowing Officer is authorised to open the envelopes and communicate the contents to the Supervisory Body or the relevant Function according to the subject of the report. In his/her absence, the Deputies are authorised to open only those envelopes where "Urgent" is marked.

The Whistleblowing Officer also monitors the My Whistleblowing Software on a weekly basis. Monitoring of the Software may also be carried out by the Supervisory Body.

If the Whistleblower discloses his or her contact details or identity, the Whistleblowing Officer will inform him or her in writing within 7 days of receiving the report.

Finally, reports may be made directly to the Whistleblowing Officer or to the Supervisory Body by means of an interview request made in the manner described above.

In this case, the Whistleblowing Officer or the Supervisory Body shall transcribe the report on the "Whistleblowing Report" Form.

Ascertainment

The investigation phase consists in carrying out targeted checks on the Report, aimed at allowing the identification, analysis and assessment of the elements confirming the validity of the reported facts, also by requesting additional information from the Whistleblower, if identified and if necessary.

The Whistleblowing Officer collaborates with the Supervisory Body for the assessment and evaluation activities, and both may be assisted by internal support figures/functions and/or external professionals/technical consultants, depending on the subject of the Report.

The Whistleblowing Officer and the Supervisory Body ensure that the investigation activities are carried out in a fair and impartial manner; each person involved in the investigation is informed - once the investigation has



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been completed - of the statements made and of the evidence acquired against him/her and is put in a position to be able to counter them.

If, in the course of the investigation, objective elements emerge proving a lack of good faith on the part of the Whistleblower, the Management is immediately informed in order to assess the activation of possible sanctioning procedures against the Whistleblower. The Report is in this case immediately archived.

If, at the end of the investigation activity, it is ascertained that the Report is well-founded, a report summarising the verifications carried out and the evidence emerged is drawn up by the Whistleblowing Officer and the Supervisory Body, in order to share with the administrative body the adoption of sanctions and/or the preparation of corrective actions. The administrative body shall also assess the adoption of actions to protect the Company, including in court.

Archiving

The decision on the filing of the Report is formalised in a report containing the reasons for the filing, compiled by the Whistleblowing Officer and the Supervisory Body.

The minutes are shared with the administrative body.

The Report is archived if:

- it is not relevant;
- it refers to facts of such general content that they cannot be verified;
- it was issued in bad faith;
- the preliminary investigation proved its groundlessness;
- the investigation has come to an end and the final measure has been imposed.

The archiving of documentation is in paper form. For each report, a file is created containing all the documents relating to it. The file is kept sealed in a white envelope on the outside of which the following is indicated:

- the title 'Whistleblowing';
- The ID of the report;
- the closing date of the report;
- the word: 'Confidential'

All files formed in the manner described above are kept in the office of the Whistleblowing Officer in special locked files.

All documentation must be kept for 5 years from the moment the Report is closed, unless disciplinary or judicial proceedings have been initiated as a result. In this case, the documentation may be kept for 10 years after the closure of the relevant proceedings.

Once the above deadlines have expired, the Whistleblowing Officer proceeds to destroy the envelope without opening it.

4.8.6. Handling times



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Invio al Segnalante dell'avviso di ricevimento della Segnalazione	Entro 7 giorni dal ricevimento della Segnalazione
Riscontro alla Segnalazione	Entro 3 mesi (prorogabili fino a 6 mesi in caso di giustificate e motivate ragioni) dalla data dell'avviso di ricevimento. In mancanza dell'avviso di ricevimento, entro 3 mesi (prorogabili fino a 6 mesi in caso di giustificate e motivate ragioni) dalla scadenza del termine di 7 giorni dalla presentazione della Segnalazione
Riscontro alla richiesta di fissare un incontro diretto	Entro e non oltre 7 giorni dal momento in cui è pervenuta la richiesta di incontro diretto
Fissazione del giorno dell'incontro diretto	Entro 10 giorni dal momento in cui è pervenuta la richiesta di incontro diretto. In casi di comprovata urgenza, entro 5 giorni dal momento in cui è pervenuta la richiesta di incontro diretto
Conservazione	5 o 10 anni dalla chiusura della segnalazione

4.8.7.Safeguards for the Whistleblower

The safeguards granted to the Whistleblower can only be guaranteed by the Company if the indications provided by the Procedure are complied with. No protection is granted to the Whistleblower if he/she has contributed to the commission of the unlawful conduct. The protections granted to the Whistleblower are also extended:

- to the Facilitator;
- to the people in the same work environment as the Whistleblower with a stable emotional or family link up to the fourth degree;
- to the work colleagues of the Whistleblower with whom he/she has a regular and current relationship;
- entities owned by the Whistleblower or for which the Whistleblower works, as well as entities operating in the same employment context.

Confidentiality

The Company, in setting up and implementing its internal reporting channels, guarantees the confidentiality of the identity of the Whistleblower, the Subject of the Report and of any other persons involved, as well as of the content of the Report and of the relevant documentation. Reports cannot be used beyond what is necessary to adequately follow them up. The identity of the Whistleblower and any information from which the same may



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be inferred, directly or indirectly, cannot be disclosed, without the Whistleblower's express consent, to persons other than those competent to receive or follow up the Reports and expressly authorised to process such data. Express forms of protection of the reporter's identity are provided for:

- in criminal proceedings, before the Court of Auditors, and in disciplinary proceedings (in the latter case, the identity of the Whistleblower cannot be disclosed when the allegation of the disciplinary charge is based on investigations that are separate and additional to the Whistleblowing, even if consequent to it);
- within the framework of a disciplinary procedure, if the charge is based, in whole or in part, on the Report and the knowledge of the identity of the Whistleblower and this is indispensable for the defence of the Subject of the Report, the Report shall be usable for the purposes of the disciplinary procedure only if the Whistleblower expressly consents to the disclosure of his/her identity. In any case, the Company shall inform the Whistleblower, by written communication, of the reasons that make it necessary to disclose confidential data, or when the disclosure of the identity of the Whistleblower is also indispensable for the defence of the Subject of the Whistleblowing Report;
- Finally, the Report file is exempt from the right of access provided for in Articles 22 et seq. L. 241/1990, as well as by Art. 5 et seq. Legislative Decree 33/2013.

Prohibition of retaliation and protective measures

The Company shall not tolerate any kind of threat, retaliation, unjustified sanction or discrimination against the Whistleblower, the Subject of the Report and any person who has cooperated in the activities of investigating the merits of the Report. The adoption of discriminatory or retaliatory measures against the Whistleblower may give rise to disciplinary proceedings against the person responsible. In the light of the provisions of Article 19(1) of the Whistleblowing Decree, the Whistleblower has the right to report to ANAC any retaliation that he/she believes he/she has suffered in his/her work context.

4.8.8. Protection of the Reported

For the benefit of the reported person, in order to prevent any discrimination, appropriate safeguards are provided for him/her.

The submission and receipt of a Report is not sufficient to initiate any disciplinary proceedings against the Subject of the Report. If it is decided to proceed with the investigation, the Subject of the Report may be contacted and given the opportunity to provide any necessary clarification.

4.8.9. Disciplinary sanctions

Effective, proportionate and dissuasive disciplinary sanctions may be applied:

- against the Subject of the Report, if the Reports is proven to be well-founded;
- against the Whistleblower, if reports are made in bad faith;
- against the Whistleblower Officer, if the safeguard principles laid down in the Procedure are violated or if Reports have been obstructed or obstruction attempts have taken place.



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Disciplinary proceedings are implemented following the principle of proportionality, as well as of the criterion of correlation between offence and sanction and, in any case, in compliance with the procedures laid down by the applicable legislation in force. In order to guarantee impartiality and avoid conflicts of interest, decisions on any disciplinary measures, complaints or other actions to be taken, shall be taken by the competent corporate organisational functions (Administrative Body) and, in any case, by persons other than the person who conducted the Whistleblowing investigation.

4.9. Privacy policy

Taka Srl, in its capacity as Data Controller, provides the following information to the recipients of this procedure. All data provided are processed for the purpose of fulfilling legal obligations arising from Legislative Decree 24/2023.

Your data will not be disclosed other than to the Supervisory Body and will not be transferred to non-EU countries or to international organisations.

Your data may be disclosed to the Judicial Authorities in case it is necessary to do so. It may also be disclosed to the Subject of the Report with your express consent.

The data provided pursuant to this procedure will be retained for a maximum period of 5 years or 10 years if disciplinary or judicial proceedings are triggered by the report.

The communication of your data is optional. Reports can in fact be made anonymously.

You have your right at any time, by contacting the contact details provided:

- to request access, rectification or deletion of personal data;
- to request restriction of processing;
- to oppose processing;
- to request the portability of the data provided.

You also have the right to lodge a complaint with a supervisory authority, such as the Data Protection Authority.

4.10. Communications from the Supervisory Body

The Supervisory Body reports periodically and where necessary on the checks carried out.

The Supervisory Body shall in fact keep the Administrative Body informed, normally through the Legal Representative:

- by means of a periodic report, usually every six months and/or annually, on the progress of the program of periodic and sample checks, as well as on the state of implementation of the Model; a copy of this report is also sent to the Management Control Committee. The obligation to periodically inform the Administrative Body can also be fulfilled by periodically transmitting and/or making available the minutes of the Supervisory Body;
- promptly, concerning any significant violations of the Model that may give rise to the risk of the commission or attempted commission of offences from which the application of Decree 231 may result.

If such violations concern the Legal Representative of the Company, the entire Administrative Body or the majority of its members, the Supervisory Body may refer the matter to the Assembly.

Without prejudice to the autonomous powers of initiative and control of the Supervisory Body, the



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Administrative Body has the power to request further information from the Supervisory Body concerning its activities. This power also lies with the Management Control Committee.

The Supervisory Body shall keep records of meetings with the bodies to which it reports, by drawing up and keeping minutes.

4.11. Financial Resources

In order to strengthen the autonomy and independence of the Supervisory Body, the same may use, where necessary, an adequate allocation of financial resources as made available by the Administrative Body in the context of the procedures for the formation of the corporate *budget*. The Supervisory Body may dispose of them autonomously for any need necessary for the performance of its activities. In this context, the Supervisory Body shall therefore have the right to directly commit the expenditure, following the organisational procedures laid down by the Company in the field of corporate accounting, with the sole obligation of reporting. If the Supervisory Body deems the *budget* made available to be insufficient, it shall forward a reasoned communication to the Administrative Body through the Legal Representative, who shall act accordingly.

5. DISSEMINATION OF THE MODEL AND TRAINING OF RESOURCES

5.1. For Senior Management and Employees

This Model is communicated to all company stakeholders in such a way as to promote maximum awareness of the rules of conduct it contains.

The Model is available and viewable in its entirety at the Company's headquarters and is available for consultation to anyone authorised to do so.

Furthermore, the Supervisory Body, in agreement with the corporate functions, recommends training/information programs for corporate subjects depending on the position held, the powers and delegations granted, and the risk level of the corporate area in which they operate.

5.2. For Consultants/External Collaborators

TAKA SRL provides appropriate information activities concerning the behavioural and procedural rules of this Model to persons working on behalf of the company, in particular consultants and/or external collaborators in various capacities, in the event that they find themselves operating in areas and activities at risk under the direction and supervision of the Company.

Contractual relationships with such persons include special clauses to protect the company, which allow for the termination of the relationship in the event of a breach of the aforementioned rules of conduct and procedure.

The Model is disseminated to external parties by means of publication on the company website.

6. DISCIPLINARY SYSTEM

As expressly required by law, the Company has adopted an appropriate system of sanctions, proportionate to the violation and primarily aimed at prevention, in order to ensure compliance by all Recipients with the rules of the Code of Ethics as well as with the procedures set out in this Model.



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The application of such disciplinary sanctions is irrespective of the initiation or outcome of any criminal proceedings against the persons responsible, as it is in the interest of TAKA SRL to sanction such conduct that is detrimental to the relationship of trust established with the Company.

The details of the Disciplinary System are contained in the 231_MOD 03.01 Disciplinary System, to which reference should be made. However, it should be noted the application of Article 7 of Law 300/1970 (Workers' Statute) and the constitutional principles of the right to defence and proportionality between violation and sanction.

7. THE CODE OF ETHICS

The adoption by the company, through the Code of Ethics, of ethical principles relevant to the transparency and fairness of business activities and useful for the prevention of offences *pursuant to* Legislative Decree 231/2001, constitutes an essential element of the preventive control system.

The Code of Ethics contains the set of rights, duties and ethical principles towards all 'stakeholders' (employees, suppliers, customers, Public Administration, third parties). It aims to recommend, promote or prohibit certain behaviours, beyond and independently of what is already provided for at a regulatory level, defining the principles of "corporate ethics" that TAKA SRL recognises as its own and which it calls on all addressees to observe.

The Code of Ethics is to be considered an integral part of this Model.

ANNEXES:

1. 231_MOD 02.01 List of offences 231.
2. 231_MOD 03.01 Disciplinary system