

**REPORTING PROCEDURE TO THE
SUPERVISORY BODY
(*"Whistleblowing"*)**

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DEFINITIONS

Company: Exacer S.r.l.

Code of Ethics: adopted by the Company pursuant to Legislative Decree no. 231/01, it is a document with which the Company sets out all the rights, duties and responsibilities of the Company with respect to all the subjects with whom it enters into relations for the achievement of its corporate purpose.

Legislative Decree 196/03: Legislative Decree 30 June 2003, no. 196 - Code regarding the protection of personal data.

Legislative Decree 231/01 or Decree: Legislative Decree 8 June 2001, no. 231 relating to the “*Discipline of the administrative liability of legal persons, companies and associations also without legal personality*” and subsequent amendments and additions.

Recipients of the Code of Ethics: members of the Corporate Bodies, employees as well as all those who, although external to the Company, work, directly or indirectly, for or with Exacer S.r.l. (e.g. collaborators in any capacity, consultants, suppliers, customers).

Recipients of the Model: the members of the Corporate Bodies, employees as well as those who, although not included in the category of employees, work for Exacer S.r.l. and are under the control and direction of the Company (by way of example and not exhaustive: interns, contract and project workers, temporary workers).

GDPR: Regulation (EU) no. 2016/ 679 of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46 / EC (*General Data Protection Regulation*).

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

Model / MOG: Organization and Management Model pursuant to articles 6 and 7 of Legislative Decree 231/01.

S.B.: Supervisory Body provided for by articles 6, paragraph 1, letter b) and 7 of Legislative Decree 231/2001, which is entrusted with the task of supervising the functioning and compliance with the Model and taking care of its updating.

Platform: IT tool for managing reports.

Report: any news concerning alleged findings, irregularities, violations, conduct and facts that can be censored or in any case any practice that does not comply with the provisions of the Code of Ethics and / or the Organization and Management Model.

Anonymous report: when the personal details of the whistleblower are not explicit or otherwise identifiable.

Open report: when the whistleblower openly raises an issue without limits related to his confidentiality.

Confidential report: when the identity of the whistleblower is not explicit, but it is nevertheless possible to trace it in specific and certain hypotheses indicated below.

Reporting in bad faith: the report made for the sole purpose of damaging or, in any case, prejudicing a Recipient of the Code of Ethics and / or the Model.

Reporting subjects: those who witness an offence or irregularity in the workplace and decide to report it. They can be the Recipients of the Code of Ethics and / or the Model, as well as any other person who relates with the Company in order to make the report.

Reported subjects: whoever is the subject to whom the whistleblower attributes the commission of the unlawful act / irregularity represented in the report. They may be the Recipients of the Code of Ethics and/or the Model who have committed alleged findings, irregularities, violations, conduct and facts that can be objected or in any case any practice that does not comply with the provisions of the Code of Ethics and/or the Organization and Management Model subject to the report.

Third Parties: contractual counterparties of Exacer S.r.l., both natural and legal persons with whom the Company reaches any form of contractually regulated collaboration and intended to cooperate with the Company [by way of example and not exhaustive: collaborators, suppliers; consultants (such as consulting firms, auditing firms, lawyers); other third parties who have with Exacer S.r.l. contractual relationships (e.g. *outsourcing* companies, administration companies and employees administered)].

Subordinates: persons subject to the direction or supervision of a person in an apical position pursuant to article 5 of Legislative Decree 231/2001.

PURPOSE

The objective pursued by this procedure is to describe and regulate the process of reporting violations of offenses or irregularities, providing the whistleblower with clear operational indications regarding the object, contents, recipients, and methods of transmission of reports, as well as regarding the forms of protection that are prepared by the Company in compliance with regulatory provisions.

This procedure also aims to regulate the procedures for ascertaining the validity of the reports and, consequently, to take the appropriate corrective and disciplinary actions to protect the Company.

This procedure applies to all corporate activities of Exacer S.r.l.

This procedure illustrated below must be applied faithfully by the recipients, in line with the standards set out in Model 231 of Exacer S.r.l. and the requirements established by anti-corruption laws, as well as in compliance with the legal obligations that may derive from the report: in particular, on the subject of the obligation to report to the judicial authority and on the processing of personal data and protection of privacy.

In addition, this procedure aims to:

- Guarantee the confidentiality of the personal data of the whistleblower and the alleged person responsible for the violation, without prejudice to the rules governing investigations or proceedings initiated by the judicial authority in relation to the facts covered by the report, or in any case disciplinary proceedings in the event of reports made in bad faith;
- Adequately protect the reporting agent against direct or indirect retaliatory and/or discriminatory conduct for reasons directly or indirectly related to the report;
- Ensure a specific, independent and autonomous channel for reporting.

SCOPE OF APPLICATION

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

- Members of the Board of Directors;
- Members of the Supervisory Body;
- Members of the Board of Statutory Auditors;
- Members of the Audit firm;
- Employees (first, second and third professional area personnel; managers; managers);
- Those who, although not included in the category of employees, work for Exacer S.r.l. and are under the control and direction of the Company (by way of example but not limited to: interns, contract and project workers, temporary workers);
- Those who, although external to the Company, work, directly or indirectly, for or with Exacer S.r.l. (e.g. consultants, suppliers, customers),

as well as any other person who relates with the Company in order to make the report.

The whistleblowers, in their relations with the Company and in accordance with the provisions of the Model and the Code of Ethics, must report what indicated in the paragraph “Object of the report”.

RESPONSIBILITY AND DISSEMINATION

This procedure is an integral part of the Model and, therefore, is approved by the Board of Directors of the Company which, on the possible proposal of the Supervisory Body, is also responsible for updating and integrating it. It is accessible in electronic format:

- On the website of the Society, <https://www.exacer-catalystsupport.com/>.

The same methods of dissemination set out above are adopted for subsequent revisions and additions to the procedure.

This procedure should be widely communicated so that it can become a constant reference in the business activities of the Company.

For the purposes of implementing the procedure, training and information to personnel is managed by the competent responsible function in close coordination with the Supervisory Body and with the heads of other company functions.

For employees, similar information and publicity of the procedure is envisaged, also according to different methods, for example through paper delivery with acknowledgment of acknowledgment, possibly distinguishing in relation to the type of contractual relationship with the Company.

REFERENCE PRINCIPLES

KNOWLEDGE AND AWARENESS

This reporting procedure is a fundamental element in order to ensure full awareness for an effective monitoring of risks and their interrelationships and to guide changes in strategy and organizational context.

GUARANTEE OF CONFIDENTIALITY OF PERSONAL DATA

All those who receive, examine and evaluate the reports and any other person involved in the reporting management process are required to guarantee the utmost confidentiality on the reported facts, on the identity of the reported and the whistleblower who is appropriately protected from retaliatory, discriminatory or otherwise unfair conduct.

All reports received, regardless of the channel used, are archived by the body to protect the confidentiality of the whistleblower. The report received by internal mail will be registered by the body.

In the case of transmission of the report to other structures / bodies / third parties for the performance of preliminary activities, only the content of the report must be forwarded, removing all references from which it is possible to trace, even indirectly, the identity of the whistleblower.

PROHIBITION OF DISCRIMINATION AGAINST WHISTLEBLOWERS

No form of retaliation or discriminatory measure, direct or indirect, affecting working conditions for reasons directly or indirectly related to the complaint shall be permitted or tolerated against an employee reporting under this procedure.

Discriminatory measures are unjustified disciplinary actions, demotion without justified reason, harassment in the workplace and any other form of retaliation that results in uncomfortable or intolerable working conditions.

The employee who believes he has suffered discrimination due to the fact of having made a report of wrongdoing must give notice of the discrimination to the competent body which, having assessed the existence of the elements, reports the hypothesis of discrimination to the competent structures, functions or bodies.

The competent body will assess the appropriateness/need to adopt acts or measures to restore the situation and/or to remedy the negative effects of discrimination, dealing with the function

responsible for human resources management to assess the existence of the extremes to initiate disciplinary proceedings against the perpetrator of discrimination.

The competent body, in agreement with the competent lawyer for the matter, assesses the existence of the extremes to initiate disciplinary proceedings against the employee who has discriminated and requests authorization from the Chairman of the Board of Directors, informing the Supervisory Body.

PROTECTION OF THE PERSON REPORTED FROM BAD FAITH REPORTS

All subjects are required to respect the dignity, honor and reputation of each. To that end, the reporting agent shall be obliged to declare whether it has a private interest related to the reporting.

More generally, the Society guarantees adequate protection against bad faith reports by censoring such conduct and informing that reports sent with the aim of damaging or otherwise prejudicing as well as any other form of abuse of this document are a source of responsibility, in disciplinary proceedings and in other competent places.

IMPARTIALITY, AUTONOMY AND INDEPENDENCE OF JUDGMENT

All persons who receive, review and evaluate reports shall meet the moral and professional requirements and ensure that the necessary conditions of independence and due objectivity, competence and diligence are maintained in carrying out their activities.

CONFIDENTIALITY OBLIGATIONS ON THE IDENTITY OF THE *WHISTLEBLOWER* AND REMOVAL FROM THE RIGHT OF ACCESS TO THE REPORT

Except in cases where libel and defamation liability is configurable pursuant to the provisions of the Italian Criminal Code or article 2043 of the Italian Civil Code and in cases in which anonymity cannot be enforced by law (e.g. criminal, tax or administrative investigations, inspections by control bodies), the identity of the whistleblower is protected in any context subsequent to the report.

Therefore, except for the aforementioned hypotheses, the identity of the whistleblower cannot be revealed without his express consent and all those who receive or are involved in the management of the reports are required to protect the confidentiality of such information.

The violation of the obligation of confidentiality is a source of disciplinary liability, without prejudice to other forms of liability provided for by law.

With regard to disciplinary proceedings, the identity of the whistleblower may be revealed only in cases where:

- There is the express consent of the whistleblower;
- The disciplinary charge is based, in whole or in part, on the reporting and knowledge of the identity of the whistleblower is absolutely essential to the defense of the accused, provided that this circumstance is deduced and proven by the latter during the hearing or through the presentation of defensive pleadings;
- The report is made for the purpose of damaging or otherwise prejudicing the reported (so-called reporting in “bad faith”) and there is a liability by way of slander or defamation under the law.

The identity of the reporting agent cannot be disclosed, where the challenge of the disciplinary charge is based on separate and additional findings with respect to the alert, even if they are a consequence thereof. If the dispute is based, in whole or in part, on the report and the knowledge of the identity

of the whistleblower is indispensable for the defense of the accused, the alert will only be usable for the purposes of disciplinary proceedings if the whistleblower agrees to the disclosure of his identity. In accordance with current legislation, the Company has adopted the same forms of protection to guarantee the *privacy* of the whistleblower also for the alleged person responsible for the violation, without prejudice to any further form of liability provided for by law that imposes the obligation to communicate the name of the reported (eg requests to the judicial authority).

REPORTING AGENTS

The reporting system can be activated by the following subjects:

- Employees (any type of contract) who in any case operate on the basis of relationships that determine their inclusion in the company organization, even in a form other than the employment relationship;
- Members of social bodies;
- Third parties, having relationships and business relationships with the company, in a stable manner (e.g. continuous collaborators, strategic suppliers).

REPORTED SUBJECTS

The reports may concern members of corporate bodies, management, employees, external collaborators, independent collaborators, as well as business partners, suppliers and all those who have relations with the Society and refer to any type of illegal conduct of which it has become aware.

SUBJECT OF THE REPORT

There is no exhaustive list of crimes or irregularities that may be the subject of whistleblowing.

The subject of the report is the commission or attempted commission of one of the predicate crimes of the Company's administrative liability pursuant to Legislative Decree no. 231/2001 and Law 146/06, or the violation or fraudulent circumvention of the principles and requirements of the Organization and Management Model and / or the ethical values and rules of conduct contained in the Company's Code of Ethics.

Reports may concern, by way of example but not limited to:

- Facts that may constitute crimes, offenses, irregularities;
- Violations of the Code of Ethics and the Organization, Management and Control Model pursuant to Legislative Decree 231/2001;
- Violations likely to cause damage to the health or safety of employees, users and citizens or to cause damage to the environment;
- Violations likely to cause damage to the company, to the administration to which it belongs or to another public body;
- Infringements likely to cause harm to health;
- Prejudice to users or employees or other persons who carry out their activities at the company;
- Human rights violations;
- Privacy violations.

The report must be made in good faith, must not concern personal complaints of the whistleblower or claims / instances that fall within the discipline of the employment relationship or relations with the hierarchical superior or colleagues, must not take abusive tones or contain personal offenses or

moral judgments aimed at offending or damaging the honor and / or personal and / or professional decorum of the person or persons to whom the reported facts are allegedly ascribed. Furthermore, reports based on mere suspicions or rumors are not worthy of protection.

CONTENT OF THE REPORT

The whistleblower is required to provide all the useful elements to allow the competent offices to carry out the necessary and appropriate checks to verify the facts being reported. To this end, the alert should preferably contain the following elements:

- Generality of the person making the report with indication of the position or function carried out within the company;
- The clear and complete description of the facts to be reported;
- If known, the circumstances of time and place in which the acts were committed;
- If known, personal details or other elements (such as the qualification and the service in which he carries out the activity) that allow to identify the person who carried out the facts being reported;
- The indication of any other subjects who can report on the facts being reported;
- An indication of any documents which may confirm the validity of those facts;
- Any other information that can provide useful feedback on the existence of the facts reported.

Reports can also be made anonymously.

It should be noted that anonymous reports, i.e. without elements that allow their author to be verified, even if delivered through the methods specified below, will be taken into consideration for further verification only if:

- Adequately detailed and able to bring out specific facts and situations;
- They do not appear *prima facie* irrelevant, unfounded or unsubstantiated;
- They relate to events of particular gravity and with a content that is adequately detailed and detailed.

The requirement of good faith and truthfulness of the facts or situations reported remains unchanged, to protect the complainant.

REPORTING METHODS

Any whistleblower have the possibility to report the breaches indicated in the following ways:

- Open reporting, through the e-mail address odv@exacer.com or through traditional postal channel c / o the company's headquarters, located in Sassuolo (MO), Via Puglia 2-4, 41049;
- Open, confidential, or anonymous reporting – depending on the methods chosen by the whistleblower – through the facsimile of the Report Form, accessible from the company website <https://www.exacer-catalystsupport.com/>;
- Anonymous reporting, using the appropriate box for reports located at the headquarters of the Office.

The body receiving the report must ensure the confidentiality of the whistleblower and the information received.

SENDING REPORTS

Following the submission of the report, the non-anonymous whistleblower may be contacted by the competent body in case of need to acquire useful elements for the investigation phase.

The whistleblower has the right to send additional information that he may be aware of for the purpose of integrating the facts covered by the report, as well as requesting updates on the status of the report: in this way it is possible to establish a sort of direct interview with the whistleblower.

The information collected is stored in electronic format, protected by authentication credentials known by the components of the Supervisory Body or by subjects expressly authorized by the Supervisory Body, within the dedicated server space.

VERIFICATION OF THE VALIDITY OF THE DECLARATION

The management and verification of the validity of the circumstances represented in the report are entrusted to the competent body, which provides for it in compliance with the principles of impartiality and confidentiality by carrying out any activity deemed appropriate, including the personal hearing of the whistleblower and any other subjects who may report on the reported facts.

The body directly carries out all the activities aimed at ascertaining the facts covered by the report.

It can also avail itself of the support and collaboration of company structures and functions when, due to the nature and complexity of the checks, their involvement is necessary; as well as external consultants.

It can hear directly the author of the report - if known - or the subjects mentioned in the same.

During the preliminary activity of the report, the right to confidentiality and respect for the anonymity of the whistleblower is reserved, unless this is not possible due to the characteristics of the investigations to be carried out. In which case, those who intervened in support of the body are subject to the same duties of conduct, aimed at the confidentiality of the whistleblower.

If, at the end of the verification, the report is unfounded, the body that received the report may decide, with a reasoned measure, to close it.

If, at the end of the verification, the report is founded, the body that received the report, in relation to the breach, will:

- Communicate the outcome of the assessment and its assessments promptly to the Chairman of the Board of Directors and, at the first useful meeting, to the entire Board;
- Communicate the outcome of the investigation to the Head of the structure to which the author of the ascertained violation belongs, so that he provides, if necessary, for a further verification possibly supported by lawyers, as well as the adoption of the management measures of competence, including, if the conditions exist, the exercise of disciplinary action;
- Take any further measures and / or actions that in the specific case may be necessary to protect the company, including, where necessary, the presentation of the complaint to the competent judicial authority.

In order to guarantee the reconstruction of the different phases of the process, the Supervisory Body is required to document, through the conservation of electronic and / or paper documents, the reports received, in order to guarantee the complete traceability of the interventions undertaken for the fulfillment of its institutional functions.

The documents in electronic format are stored in a “*directory*” protected by authentication credentials known by the Supervisory Body’s components or by subjects expressly authorized by the Supervisory Body, within the dedicated server space.

In the event of reports produced in clear bad faith, the Supervisory Body reserves the right to archive them by deleting the names and elements that may allow the identification of the reported subjects. Paper documents are stored at an identified place whose access is allowed to the members of the Supervisory Body or to the subjects expressly authorized by the Supervisory Body.

SANCTIONING APPARATUS

The criminal and disciplinary liability of the whistleblower remains valid in the event of slanderous or defamatory reporting pursuant to the Italian Criminal Code and article 2043 of the Italian Civil Code.

Any form of abuse of this procedure, such as reports found as unfounded, made with willful misconduct or gross negligence, or those manifestly opportunistic and / or carried out for the sole purpose of damaging the complainant or other subjects, and any other hypothesis of improper use or intentional instrumentalization of this policy are source of responsibility, in disciplinary proceedings and in other competent offices.

The disciplinary sanctions will be proportionate to the extent and gravity of the illegal conduct ascertained and may also reach the termination of the relationship, in compliance with the provisions of the law and the applicable National Collective Bargaining agreement regulations.

Similarly, all ascertained violations of the measures to protect the whistleblower are also sanctioned.

INFORMATION PURSUANT TO ARTICLE 13 OF EU REGULATION 2016/679 GENERAL DATA PROTECTION REGULATION ("GDPR")

Exacer S.r.l. with registered office in Via Puglia 2-4, 41049 Sassuolo (MO), owner of the processing of personal data, pursuant to article 13 of EU Regulation 2016/679 General Data Protection Regulation ("GDPR") informs that personal data acquired through reporting will be processed exclusively for purposes related to compliance with the obligations deriving from Legislative Decree 231/2001, as well as used, and then preserved, mainly in paper form.

Once the legitimacy of "anonymous" reports has been recognized, the provision of personal data appears optional and a refusal in this sense will not entail any consequence regarding the validity of the work of the Supervisory Body of Exacer S.r.l.

The whistleblower remains, in any case, personally responsible for any defamatory content of his communications and Exacer S.r.l., through its Supervisory Body, reserves the right not to take into consideration the reports produced in obvious bad faith.

Exacer S.r.l. also reminds that the data provided must be relevant, complete and not excessive with respect to the purposes of the report, so that the Supervisory Body will be free not to follow up on reports concerning conduct or subjects unrelated to the obligations deriving from Legislative Decree 231/2001. Except for the fulfillment of obligations deriving from the law, the personal data provided will not have any scope for communication and dissemination.

According to the terms, methods and within the limits of applicability established by current legislation, it is possible to know your data and exercise the various rights provided for in articles 15 to 22 of EU Regulation 2016/679 General Data Protection Regulation ("GDPR") relating to their use (rectification, updating, cancellation, limitation of processing, opposition, etc.).

To exercise the aforementioned rights, it will be necessary to contact directly the Supervisory Body, Data Processor designated by the Data Controller pursuant to article 28 and 29 of European Regulation no. 679/2016, by e-mail odv@exacer.com or by ordinary mail to the Supervisory Body c / o Exacer S.r.l., Via Puglia 2-4, 41049 Sassuolo (MO).

FAC SIMILE REPORTING FORM TO THE SUPERVISORY BODY

Report Form to the Supervisory Body

Reporting of the commission or attempts to commit one of the crimes covered by Legislative Decree no. 231 of 8 June 2001 on “Discipline of the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law no. 300 of 29 September 2000”, or of the violation or fraudulent circumvention of the Organization and Management Model and/or the Code of Ethics of Exacer S.r.l.

DATA OF THE WHISTLEBLOWER (IN CASE OF NON-ANONYMOUS REPORTING)

Name:

Surname:

Organizational Unit (if Exacer S.r.l. employee):

Telephone:

Email:

DETAILED DESCRIPTION OF THE BEHAVIOUR GIVING RISE TO THE REPORT

Date/period in which the event occurred

Physical place where the event occurred

Description of the fact

AUTHOR OF THE REPORTED BEHAVIOR

ANY OTHER SUBJECTS AWARE OF THE FACT AND / OR ABLE TO REPORT ON THE SAME

ANY OTHER INFORMATION THAT CAN PROVIDE USEFUL FEEDBACK ON THE EXISTENCE OF THE FACTS REPORTED

Date

Signature

Information pursuant to article 13 EU Regulation 2016/679 General Data Protection Regulation ("GDPR")

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Exacer S.r.l. also reminds that the data provided must be relevant, complete and not excessive with respect to the purposes of the report, so that the Supervisory Body will be free not to follow up on reports concerning conduct or subjects unrelated to the obligations deriving from Legislative Decree 231/2001. Except for the fulfillment of obligations deriving from the law, the personal data provided will not have any scope for communication and dissemination.

According to the terms, methods and within the limits of applicability established by current legislation, it is possible to know your data and exercise the various rights provided for in articles 15 to 22 of EU Regulation 2016/679 General Data Protection Regulation ("GDPR") relating to their use (rectification, updating, cancellation, limitation of processing, opposition, etc.).

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