



**TEXA**

# **Whistleblowing Procedure**

**CONTENTS**

- 1 INTRODUCTION AND OBJECTIVE
- 2 SCOPE OF APPLICATION
- 3 REFERENCE DOCUMENTS
- 4 DEFINITIONS
- 5 RESPONSIBILITY
- 6 RECIPIENTS
- 7 REPORTS
  - 7.1 WHAT CAN BE REPORTED
  - 7.2 WHISTLEBLOWING RIGHTS
    - 7.2.1 REPORTS EXCLUDED FROM THE SCOPE OF THIS PROCEDURE
    - 7.2.2 PROHIBITED REPORTS
  - 7.3 WHISTLEBLOWING CHANNELS
    - 7.3.1 GENERAL PRINCIPLES
    - 7.3.2 INTERNAL WHISTLEBLOWING CHANNELS
    - 7.3.3 EXTERNAL WHISTLEBLOWING CHANNELS
- 8 WHISTLEBLOWING MANAGEMENT PROCESS
  - 8.1.1 RECEIPT
  - 8.1.2 PRELIMINARY ASSESSMENT
  - 8.1.3 INVESTIGATION
  - 8.1.4 CLOSURE
  - 8.1.5 FEEDBACK
  - 8.1.6 REPORTING
- 9 STORAGE/DELETION OF INFORMATION
- 10 MANAGEMENT OF CONFLICTS OF INTEREST
- 11 CONFIDENTIALITY GUARANTEE
- 12 PROTECTION OF THE WHISTLEBLOWER
- 13 PROTECTION OF THE REPORTED PARTY
- 14 SANCTIONS AND OTHER MEASURES
- 15 TABLE OF REVISIONS

## 1 INTRODUCTION AND OBJECTIVE

The TEXA Group (defined below) combines sound entrepreneurial and financial discipline with a commitment to operating in accordance with environmental, ethical, and governance principles at the highest international standards. The TEXA Group insists that all activities conducted in its interest adhere to the principles of ethical and professional integrity, fair conduct, and full compliance with the laws and regulations of the countries it operates in. The Group is guided by principles such as honesty, reliability, impartiality, loyalty, transparency, fairness, and good faith.

This procedure aims to govern the transmission, reception, and processing of Reports (as defined in paragraph 4), in addition to the associated investigation, archiving, and deletion processes, in compliance with current legislation (commonly referred to as **'Whistleblowing'**)<sup>1</sup>.

By establishing and encouraging the conscious use of their internal reporting channels, TEXA Group Companies strive to prevent and counteract illegal behaviour that is or non-compliant with the principles and rules outlined in their organisational models, Code of Ethics, and company policies. This effort is made while safeguarding the confidentiality of whistleblowers and other protected subjects, shielding them from the risks of potential retaliation, and complying with all applicable legal provisions.

The principles outlined in this procedure do not impede or restrict the reporting obligations to competent Judicial, Supervisory, or Regulatory Authorities in the countries where TEXA Group companies operate. Nor do they affect reporting obligations to supervisory bodies that may be established within each Group company.

Whistleblowers acting in good faith, as well as Facilitators and other protected entities, will be shielded from retaliation in the form of negative consequences or workplace actions. Those engaging in retaliatory behaviour toward an actual or suspected Whistleblower will be subject to disciplinary action.

---

<sup>1</sup> Directive (EU) 2019/1937; Legislative Decree No. 24 of 10 March 2023, concerning the protection of persons reporting violations of European Union law and laying down provisions concerning the protection of persons reporting violations of national laws (relevant to entities operating in Italy); Legislative Decree 231 of 8 June 2001, governing the administrative liability of entities, as amended pursuant to the aforementioned Legislative Decree 24/2023 (relevant to entities operating in Italy); any other relevant legislation applicable to the countries in which the Group operates.

## 2 SCOPE OF APPLICATION

This procedure is applicable to TEXA S.p.A. and its subsidiaries (referred to as the ‘**Group**’ or ‘**TEXA Group**’), taking into account any specific local laws that govern the matter and may be in conflict. While preserving the decision-making independence of each company, the parent company, TEXA S.p.A., will oversee the procedure according to the terms and conditions outlined below, leveraging its leadership and coordination role at the Group level. All Group Companies are required to promptly adopt this procedure, along with any additional organisational rules, in compliance with applicable local laws. Notification to TEXA S.p.A. is required. If local regulations impose more restrictive requirements than the principles established in this procedure, the respective Group Companies must adhere to those more stringent requirements.

## 3 REFERENCE DOCUMENTS

<b>Handbooks, procedures, instructions, flowcharts, forms</b>	- TEXA S.p.A.'s Organisation, Management and Control Model - The TEXA Group's Code of Ethics
<b>Workflow</b>	/
<b>Mandatory, voluntary, customer requirements</b>	- Legislative Decree No. 231/01 - EU Directive 2019/1937 and local transposing legislation - Legislative Decree No. 24/2023 - EU Regulation 2016/679 ('GDPR'); Legislative Decree No. 196/2003 ('Privacy Code')

## 4 DEFINITIONS

<b>Good Faith</b>	<i>Reporting in good faith means having a reasonable doubt that a violation has taken place, and that the information reported was true at the time of reporting.</i>
<b>Ethics Committee</b>	<i>A collegiate body, comprising four members (two external consultants, QHSSE and Compliance Manager,<sup>2</sup> Legal Manager) responsible for handling reports, on behalf of each TEXA Group company<sup>3</sup>.</i>
<b>Facilitator</b>	<i>An individual who aids a Whistleblower in the reporting process, working within the same professional setting, and whose assistance must be kept confidential.</i>
<b>231 Model</b>	<i>the organisation, management and control model adopted by TEXA pursuant to Legislative Decree 231/2001.</i>

<sup>2</sup> Member of the Supervisory Board in accordance with Legislative Decree 231/2001.

<sup>3</sup> The decision mainly hinges on the organisational structure of TEXA Group companies, aiming to align the new regulations with the existing controls within the Group designed to prevent and combat unlawful activities.

<b>Supervisory Board</b>	<i>This entity, mandated by Legislative Decree 231/2001, is appointed by the Board of Directors of TEXA S.p.A. It operates as an independent and autonomous body with the responsibility of overseeing the implementation and adherence to the models and ensuring that they are updated.</i>
<b>Control Body</b>	<i>The entity tasked with the control function within TEXA S.p.A. and, if applicable, the Italian companies and foreign subsidiaries (e.g., Board of Statutory Auditors).</i>
<b>Confidentiality</b>	<i>Information concerning the report submitted or the identity of the Whistleblower shall not be disclosed to unauthorised persons.</i>
<b>Retaliation</b>	<i>Any behaviour, action, or omission, whether actual, attempted, or threatened, performed in connection with a report, complaint to judicial or accounting authorities, or public disclosure, causing or having the potential to cause unjust harm, directly or indirectly, to the Whistleblower or the complainant.</i>
<b>Whistleblower</b>	<i>Any subject, natural person, who submits a Report.</i>
<b>Report</b>	<i>Any communication provided by the Whistleblower regarding situations that either constitute or may lead to a violation of laws and/or internal regulations, values, and/or corporate principles, as outlined in paragraph 7.</i>
<b>Anonymous Report</b>	<i>Report in which the identity of the Whistleblower is neither explicit nor uniquely identifiable.</i>
<b>Third Party (or Third Parties)</b>	<i>Any person or organisation performing services for or on behalf of the Group.</i>

## 5 RESPONSIBILITY

The Ethics Committee is responsible for ensuring the effective operation of the Whistleblowing process and assessing the appropriateness of the associated procedures. It recommends improvements to the Board of Directors of TEXA S.p.A., while also reviewing this procedure. Additionally, the Committee initiates informative activities directed at company personnel.

The Ethics Committee provides, at least annually, a report on its activities to the Board of Directors of TEXA, ensuring ongoing suitability, adequacy, and effectiveness of the process.

## 6 RECIPIENTS

The recipients (hereinafter referred to as '**Recipients**') of this Procedure include:

- legal representatives and directors of the TEXA Group Companies, along with members of the corporate bodies;
- members of the Supervisory Board of TEXA S.p.A.;
- employees, former employees, candidates for job positions, and shareholders of TEXA Group Companies;

- consultants, collaborators, self-employed workers, freelancers, consultants, volunteers, and interns (including unpaid) engaged in activities at Group Companies;
- partners, business partners, suppliers, customers (including those under contract/subcontract) of the TEXA Group Companies, and, in general, individuals working in the name and/or on behalf and/or in the interest of the TEXA Group or maintaining professional or business relations with the Group or its affiliated companies.

## 7 REPORTS

### 7.1 WHAT CAN BE REPORTED

You may report the following violations that come to your attention within a work-related context.<sup>4</sup>

Anyone can use this procedure to report, in good faith and based on reasonable grounds, actions, events, or circumstances that:

- constitute or may constitute a violation or inducement to violate:
  - laws and other applicable regulations at all levels (local, regional, national, international);<sup>5</sup>
  - the values and principles outlined in the Group's Code of Ethics;
  - Group Policies and Procedures and internal control principles;
  - the organisational and management models adopted (including, for example, the 231 Model under Italian legislation);

and/or

- cause or may cause any type of damage (e.g., economic, environmental, safety, or reputational) to a TEXA Group Company;

and/or

- are identified as relevant by locally applicable regulations governing the subject of whistleblowing (EU Directive 2019/1937).

<sup>4</sup> The employment context encompasses information about violations acquired during the recruitment process, other pre-contractual phases, the probationary period, and the validity of the employment relationship, even if the report is submitted after its termination.

<sup>5</sup> For a more specific discussion of the types of violations applicable in Italy, see Article 2(1)(a) of Legislative Decree No. 24/2023, implementing Directive (EU) 2019/1937.

## 7.2 WHISTLEBLOWING RIGHTS

Reports, even if submitted anonymously, must be made in good faith and provide as many details as possible to enable the recipients to conduct necessary verifications. Specifically, it is essential to clarify:

- the circumstances of the time and place in which the event described in the Report occurred;
- a description of the facts;
- general information or other elements that aid in identifying the person/entity responsible for the reported facts.

It is also useful to attach documents that can support the reported facts and indicate other individuals who might be aware of the circumstances.

Therefore, Reports are deemed 'substantiated' when presented with sufficient detail (such as the type of violation, time frame, company, functions, and individuals involved) to effectively enable the Ethics Committee to assess the validity of the reported facts or circumstances using available investigative tools.

The Whistleblower does not need to be absolutely certain about the actual occurrence of the reported events or the identity of the person responsible. It is adequate if the Whistleblower, based on their knowledge, considers it highly likely that an illegal or non-compliant event has taken place, supported by concrete facts.

The motivations behind the reporting are irrelevant to the handling of the Report and the implementation of protective measures.

### 7.2.1 REPORTS EXCLUDED FROM THE SCOPE OF THIS PROCEDURE

This procedure excludes Reports pertaining to personal grievances held by the Whistleblower or requests concerning the disciplinary aspects of the employment relationship or interactions with superiors or colleagues.

Additionally, Reports of violations related to national security matters or involving facts, information, and documents whose disclosure is prohibited by regulations governing medical confidentiality, confidentiality of judicial deliberations, secrecy of judicial investigations, or the professional confidentiality of lawyers are also not within the scope of this procedure.

### 7.2.2 PROHIBITED REPORTS

Spurious Reports, blatantly unfounded and relying on mere suspicions, indiscretions, or unreliable rumours; reports made with intent (bad faith) or gross negligence; and those pertaining to information on violations already in the public domain are strictly prohibited.

The fraudulent reporting of false, altered, or slanderous events may lead to the imposition of disciplinary measures against the Whistleblower. In cases where the conditions are met, documentation may be forwarded to the Judicial Authority for actions falling under its jurisdiction.

## 7.3 WHISTLEBLOWING CHANNELS

### 7.3.1 GENERAL PRINCIPLES

In compliance with 'whistleblowing' regulations, the reporting system is organised into three tiers:

- 1) Internal Whistleblowing Channels, established by TEXA S.p.A. and other Group Companies, managed by the Ethics Committee. These Channels are considered privileged, being the closest to the source of the Reported Issues. Internal reporting channels can be used for Reports related to all TEXA Group Companies;
- 2) External Whistleblowing Channels, established by Public Authorities designated by the Member States of the European Union. These channels accept Reports exclusively concerning TEXA Group Companies residing in Member States of the European Union;
- 3) Public Disclosure through the press, electronic means, or any other dissemination methods capable of reaching a broad audience. The option for public disclosure is permitted and protected only for significant violations involving TEXA Group Companies residing in Member States of the European Union.

Additionally, Whistleblowers may lodge a complaint with Judicial or Accounting Authorities if EU or national law obligates them to approach competent national authorities. This could be applicable within the scope of their professional duties, responsibilities, or if the violation constitutes a criminal offence.

Furthermore, the right to use other reporting channels, provided and guaranteed for the Recipients under foreign whistleblowing laws as necessary, remains unaffected.

### 7.3.2 INTERNAL WHISTLEBLOWING CHANNELS

TEXA and other Group Companies have implemented internal whistleblowing channels for Recipients to submit Reports in written or oral form, including through the request for direct meetings.

Whistleblowers, acting in good faith, can submit reports using the **TEXA Integrity Line** web portal (which ensures anonymity and confidentiality through encryption tools) via the following link: <https://texagroup.integrityline.com/> in the countries where it is active.

Alternatively, reports can be submitted through one of the following channels:

- via a direct meeting with the Ethics Committee (whistleblowing manager), which must be scheduled within a reasonable time frame<sup>6</sup>

---

<sup>6</sup> In cases where the request for a direct meeting pertains to Reports involving TEXA S.p.A. or other Group Companies, which, according to the applicable foreign whistleblowing laws, are obligated to provide Whistleblowers with a direct meeting, the Ethics Committee may assign one or more of its members to attend the registered or operational headquarters of the relevant Group Company, potentially with the assistance of a translator.

If its members are unavailable, the Ethics Committee may alternatively designate the head of a local company function or appoint a local consultant external to the concerned Group Company ('Delegate') possessing the requisite skills and professionalism. This appointment aims to promptly gather the Report, ensuring compliance with all the stipulations outlined in this procedure and the Ethics Committee Regulations.



- by **ordinary mail**, addressed to the Ethics Committee – TEXA S.p.A. Via 1° Maggio, 9, 31050 Monastier di Treviso (IT) or deposited in the designated mailbox at TEXA's registered office, near the trade union notice board. In these cases, the communication must be sealed in an envelope with the words 'CONFIDENTIAL'.

Regardless of the chosen channel, TEXA affords all Whistleblowers the right to submit a report anonymously or voluntarily reveal their identity when deemed necessary, maintaining the confidentiality of the Whistleblower. However, Whistleblowers are encouraged to disclose their name and/or contact information to facilitate potential subsequent investigations.

### 7.3.3 EXTERNAL WHISTLEBLOWING CHANNELS

While Whistleblowers are encouraged to initially submit reports internally, they have the option to access external reporting channels<sup>7</sup> and/or use methods for public disclosure of information about the violation, in accordance with current legislation. When filing a complaint with the competent judicial authority, external reporting, and/or public disclosure in compliance with current legislation, all protection measures outlined in the procedure (e.g., prohibition of retaliation) are guaranteed for both the Whistleblower and the Facilitators and other protected subjects.<sup>8</sup>

In Italy, Whistleblowers may use the external channel (ANAC) under the conditions established by Legislative Decree 24/2023, available at: <https://www.anticorruzione.it/whistleblowing>.

## 8 WHISTLEBLOWING MANAGEMENT PROCESS

The process of handling reports is divided into the following steps:

- receipt
- preliminary assessment
- investigation
- closure
- feedback
- reporting

---

<sup>7</sup> In Italy, whistleblowers may use the external channel (ANAC) under the conditions established by Legislative Decree 24/2023, available at: <https://www.anticorruzione.it/-/whistleblowing>.

<sup>8</sup> a) Individuals in the same working context as the Whistleblower and connected to them by a stable emotional bond or kinship within the fourth degree; b) Colleagues of the Whistleblower who work in the same setting and maintain a habitual and current relationship with the said person; c) Entities owned by the Whistleblower or those for whom they work, as well as entities operating in the same working context as the Whistleblower.

### 8.1.1 RECEIPT

Irrespective of the chosen channel of communication, the Ethics Committee will receive reports and is responsible for notifying the Whistleblower of the receipt within seven days.<sup>9</sup> Verbal reports will be transcribed and presented to the Whistleblower for verification and confirmation.

If a report is received through channels other than the TEXA Integrity Line platform and ordinary mail, the recipient must promptly forward it to a member of the Ethics Committee. Whenever possible, the IT platform should be used within seven days of receipt, with simultaneous notification provided to the Whistleblower.

All reports received through internal reporting channels (as specified in paragraph 7.3.2) will be assigned a progressive reference number linked to the case in the TEXA Integrity Line platform. These reports will be monitored and examined using the platform.

### 8.1.2 PRELIMINARY ASSESSMENT

The Ethics Committee conducts an initial assessment and categorises the report based on the description of facts, events, or circumstances. It compiles all necessary information (with support from relevant departments if required) to either launch the appropriate investigation or file the report.

If deemed relevant, considering the subject matter and the Whistleblower's geographical location, the Ethics Committee may involve the relevant local department(s) (e.g., Human Resources, Legal, Finance) in the preliminary assessment. If necessary, these departments may also participate in the investigation, ensuring compliance with local laws and regulations. Formal authorisation of these entities is obtained in accordance with applicable legislation, ensuring adherence to local culture and practices.

### 8.1.3 INVESTIGATION

The investigation phase seeks to examine, assess, and analyse the reported incidents.

The Ethics Committee, or its designated member (responsible for the case), directly conducts the investigation. If necessary or appropriate, other internal company departments may be involved, or an external consultant may be appointed, in compliance with the essential requirements for confidentiality protection.

Due to the varied nature of reports, precise timelines for completing the investigation phase cannot be established. Nevertheless, the investigation must proceed swiftly without compromising the quality and depth of the inquiry. Investigations will be conducted fairly and impartially. They will be well-planned and thorough.

---

<sup>9</sup> The TEXA Integrity Line platform has a feature that allows for the exchange of information between Whistleblowers and the Ethics Committee. This is facilitated through access to a confidential mailbox that can be used – thanks to an ID Code – even if Whistleblowers choose to maintain anonymity.

To ensure an effective investigation and fair disciplinary action, members of the investigative team must have unhindered access to all relevant company documents and premises. Those conducting the investigation must maintain independence, possess the necessary freedom to carry out the inquiry, and ascertain facts without external influences or fear of retaliation.

#### 8.1.4 CLOSURE

The Ethics Committee reviews the outcomes of the investigation phase and:

- if the report's content is confirmed, it requests the definition of any necessary measures from the competent departments by subject and in accordance with the current system of powers of attorney;
- should areas of weakness and/or points for improvement in the internal control and risk management system emerge during the investigation (regardless of the outcome), it may mandate the implementation of necessary improvement actions.

These decisions are formalised directly within the TEXA Integrity Line platform and/or in a dedicated report, which, as appropriate and in compliance with confidentiality criteria, may be shared with the relevant departments.

#### 8.1.5 FEEDBACK

Within three months of reporting the misconduct, the Whistleblower will receive an update on the status of the reporting verification and assessment process. If this feedback does not involve the case's definitive closure, the Ethics Committee will provide updated feedback to the Whistleblower within the subsequent three months.

In any case, the Whistleblower will receive feedback about the definitive closure of the case. All information shared regarding the investigation and the actions taken in relation to it must be treated confidentially by the Whistleblower.

The TEXA Group cannot guarantee the outcome expected or desired by the Whistleblower; however, it commits to addressing the Whistleblower's legitimate concerns fairly and appropriately.

#### 8.1.6 REPORTING

The Ethics Committee provides an annual report to the Board of Directors of TEXA S.p.A., detailing the number and types of reports received and the outcomes of the activities undertaken, while ensuring the anonymity of all parties involved.

With the same frequency, the Committee reports to the Chief Executive Officer/General Manager of the subsidiary companies, presenting information on reports originating from or impacting the entity under their jurisdiction. This enables them to report to their respective Control Body.

In addition, in cases involving significant violations as per Legislative Decree 231/01 or violations of the 231 Model adopted by TEXA S.p.A., the Ethics Committee ensures timely communication, with the assistance of the QHSSE and Compliance Manager, who serves as a member of the Supervisory Body. This form of communication, while maintaining anonymity and confidentiality, occurs at the following stages:

- the conclusion of the initial assessment phase;
- the conclusion of the preliminary investigation;
- the closure of the case.

Upon receiving this information, the SB may ask the Ethics Committee to conduct in-depth investigations and/or specific checks as needed.

## 9 STORAGE/DELETION OF INFORMATION

To ensure systematic management and traceability of Reports and related verification activities, the Ethics Committee archives and stores Reports, including anonymous ones, along with associated documents, reports, transcripts, and minutes in a dedicated digital archive ('Archive' or 'Repository').

In accordance with applicable legal provisions, any paper documents will undergo proper destruction after being scanned.

Access to the Archive and the consultation of stored documents are exclusively permitted for members of the Ethics Committee, who hold the respective keys and passwords.

The Ethics Committee retains Reports and related documentation for: a) one year if archived as unfounded; b) the time necessary to process the Report, but in any case no later than five (5) years from the date of communicating the final outcome of the reporting procedure. This is done in compliance with confidentiality obligations stipulated by Whistleblowing legislation, the Privacy Policy, the GDPR, and/or other laws on the protection of personal data that may be applicable.

After five years, Reports and associated documentation are deleted.<sup>10</sup> Any personal data that is evidently irrelevant to the processing of a specific Report is either not collected or, if collected accidentally, promptly deleted.

## 10 MANAGEMENT OF CONFLICTS OF INTEREST

In situations where a report implicates one or more members of the Ethics Committee, either directly or indirectly, these members will be disqualified from handling the report. It's important to note that the questionnaire on the TEXA Integrity Line platform facilitates this management and automatically excludes the member identified by the Whistleblower as being in a conflict of interest.

---

<sup>10</sup> The processing of data on the TEXA Integrity Line platform provides for the highest security standards, and data can only be deleted after joint approval by two members of the Ethics Committee.

In the event of further or separate situations where an Ethics Committee member encounters a conflict of interest, they are obligated to disclose the conflict. The other members will deliberate on whether to allow or disallow the participation of the conflicted member in whistleblowing meetings related to the specific conflict of interest. If the members decide to exclude the individual, he or she will be denied access to the report on the TEXA Integrity Line platform and will be absent from Ethics Committee meetings concerning the case.

However, if the reported matters involve one or more members of the Company's Board of Directors and/or the Control and/or Supervisory Bodies, the Ethics Committee will promptly notify the Board of Directors and/or the Board of Statutory Auditors and/or the Supervisory Body of the Company. The body or bodies to which the reported party belongs will be excluded in order to conduct a necessary investigation to assess the validity of the report, with support from relevant company departments and/or external consultants.

## 11 CONFIDENTIALITY GUARANTEE

All personnel within the Group involved in the management of reports must ensure the confidentiality of both the existence and content of reports, as well as the identities of the Whistleblowers and reported individuals. Any communication regarding a report's existence and content, along with the identities of Whistleblowers and reported parties, must strictly adhere to the 'need-to-know' criterion.

In this regard, the use of the TEXA Integrity Line platform enables the traceability of individuals authorised to receive communications regarding reports and the information shared. These individuals are expressly authorised to process such data in accordance with Articles 29 and 32, Paragraph 4, of Regulation (EU) 2016/679 and Article 2-*quaterdecies* of the Italian Code on the Protection of Personal data referred to in Legislative Decree No. 196/2003. In all instances where the Whistleblower's name or other personal data have been disclosed, during the management of reports by the Ethics Committee and other entities, the Whistleblower's name and other personal data are separated from the report's content and substituted with the assigned file number during the initial annotation phase.

The Group commits to maintaining the confidentiality of the Whistleblower's identity and that of any Facilitators from the moment the report is received, regardless of the chosen reporting method, in compliance with legal provisions.

## 12 PROTECTION OF THE WHISTLEBLOWER

In adherence to the law and the Group's Code of Ethics, any form of retaliation or discrimination against individuals who have filed a report (as well as those who have assisted in verifying the reported facts), Facilitators, and other protected individuals is strictly prohibited and subject to sanctions. This prohibition applies regardless of whether the report is subsequently determined to be substantiated or not.

The protective measures against retaliation and discrimination extend to anonymous Whistleblowers who are later identified.

### 13 PROTECTION OF THE REPORTED PARTY

The Group emphasises the importance of collaboration to foster mutual respect within the Company and prohibits behaviours that could harm the dignity, honour, and reputation of individuals. The confidentiality guarantees outlined in this procedure also extend to safeguarding the reported party.

The reported individual cannot face disciplinary actions in the absence of concrete evidence supporting the reported violation or without due investigation into the reported facts and the associated allegations, as per legal and/or contractual procedures.

The reported party is not entitled to request the disclosure of the Whistleblower's identity, except in cases explicitly stipulated by law.

### 14 SANCTIONS AND OTHER MEASURES

Engaging in illegal conduct by Company employees or governance body members, whether dictated by current legal provisions (especially Legislative Decree 231/2001) or arising from regulatory or contractual sources (specifically the Code of Ethics), constitutes a serious violation of Articles 2104 and 2105 of the Italian Civil Code. Consequently, the imposition of precautionary and disciplinary measures by responsible parties to safeguard company interests is deemed legitimate for all purposes.

If investigations conducted in response to reports reveal violations of the law, the Code of Ethics, or company procedures, disciplinary sanctions may be implemented. The severity of these measures will be adjusted in relation to the severity of the violation(s) and within the limits of the existing regulatory framework. This action will be taken upon the recommendation of the Ethics Committee and at the initiative of the HR Department or any other competent function pertaining to each TEXA Group company.

Disciplinary sanctions are anticipated and will be applied (if conditions are met) to:

- those responsible for any act of retaliation, discrimination, or unjust harm, direct or indirect, against the Whistleblower (or any collaborator in the ascertainment of reported facts) related, directly or indirectly, to the report;
- the reported party or any other involved parties for ascertained responsibilities;
- anyone violating the confidentiality obligations outlined in this procedure;
- employees, as required by law, who have submitted an unfounded report with intent or gross negligence.

If the identified violations are attributable to members of the Corporate Bodies or legal representatives of TEXA Group companies, the Ethics Committee will promptly inform the respective administrative body of the involved Company to take appropriate measures.

If the ascertained violations involve a member of the Ethics Committee, the member will be relieved of their role within the Committee, without prejudice to possible disciplinary or contractual sanctions.

With regard to Third Parties (e.g., partners, suppliers, consultants, agents), legal remedies and actions are applicable, in addition to contractual clauses ensuring compliance with the Code of Ethics and other internal regulations.

Any disciplinary sanctions and other measures adopted must be communicated by the HR Department or other responsible departments to the Ethics Committee. Depending on their significance, the Committee will promptly inform the Whistleblower, the management and control bodies, and/or the potentially involved Group Companies.<sup>11</sup>

---

<sup>11</sup> As provided for by Italian law, where disciplinary sanctions and other measures are applied as a result of violations relating to offences under Legislative Decree 231/2001 or the Organisational Model adopted for their prevention, they will be communicated to the Supervisory Board.



15 TABLE OF REVISIONS

Rev	Date	Reason/Edit
00	30/10/23	First issue

**Status:**  Published  To be published  Suspended

*This document is the property of Texa SpA, which reserves all legal rights.  
Hard copies of this document should NOT be presumed to be UP-TO-DATE. Users of hard copies are responsible for verifying their status.*