



PROCEDURE FOR MANAGING REPORTS AND COMPLAINTS REGARDING VIOLATIONS OF THE GROUP CODE OF ETHICS

Approved by the Board of Directors of Ratti S.p.A. Società Benefit on 11 May 2023

Procedure for managing reports and complaints regarding violations of the
Group Code of Ethics

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Procedure for managing reports and complaints regarding violations of the Group Code of Ethics

PURPOSE, PERSONS INVOLVED AND SCOPE

This Procedure governs the methods for managing complaints, claims and reports (hereinafter, "Reports") of violations of the ethical and behavioural principles and any situations that could constitute or give rise to an actual or potential conflict of interest, pursuant to the Ratti Group Code of Ethics.

Reports submitted to the competent Administrative Bodies of the Group Companies by all employees of the Group Companies, without any exception, external collaborators (consultants, commercial partners, agents and, more generally, anyone who cooperates and collaborates – in any capacity – with the Group Companies), suppliers and all other persons who come into contact with the Group for various reasons and at various levels, enter into business relations with the same or act in its name or on its behalf (the "Whistleblowers") are taken into consideration.

This Procedure applies to all Group Companies.

REPORTING METHOD

Reports of violations can be submitted by sending a communication by ordinary mail or email, signed or in anonymous form, to one of the following addresses:

- by ordinary mail addressed to the attention of the Ethics Committee at the headquarters of Ratti S.p.A. Società Benefit, via Madonna, 30 – 22070 Guanzate (CO) – Italy, indicating the following wording on the letter "All'attenzione del Comitato Etico **documento riservato - non aprire**" (For the attention of the Ethics Committee **Confidential Document – Do Not Open**);
- via email to: **Rattihwhistleblowing@legalmail.it**.

We encourage Whistleblowers not to submit reports in anonymous form, in order to facilitate any subsequent investigation. In any case, Reports must be detailed and based on accurate and consistent facts. In this regard, Reports should be as detailed as possible and contain all relevant information such as to allow the Group Ethics Committee to carry out the necessary checks.

REPORTING PROCEDURE

All Reports of violations received, regardless of the sender and the source, must be submitted for the attention of the Group Ethics Committee, including any reports concerning foreign subsidiaries.

The Group Ethics Committee shall ensure that all Reports received are:

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- registered and retained;
- evaluated (archived or investigation activated) with explanation of the reasons that led to the decision;
- subject, where necessary, to verification with disclosure to the interested parties.

In order to activate the necessary checks, the Group Ethics Committee may, at its own discretion, consult any function it deems has the required professionalism and/or knowledge to provide support.

The Group Ethics Committee is responsible for assessing whether it is necessary to inform the Reported Party and/or Whistleblower in advance before proceeding with the investigation.

The Group Ethics Committee shall suspend or interrupt the investigation at any time if the Report is found to be groundless and, if the bad faith of the Whistleblower is ascertained, it reserves the right to propose the start of proceedings against the latter.

The Group Ethics Committee communicates the results of its investigations and the measures proposed to remedy any irregularities found, in compliance with the necessary confidentiality criteria, to the Head(s) of the Function(s) concerned, to the Human Resources Director or to the Administrative Body responsible for implementing such measures.

At least twice a year, the Group Ethics Committee informs the Board of Directors of any reports or opinions requested and, on an occasional basis, the other supervisory bodies where applicable.

In case of Reports concerning the financial statements, accounting, internal controls and audits, the Board of Statutory Auditors may request further information from the Group Ethics Committee.

In case of Reports concerning “personal relationships in the workplace” and “relationships with customers and suppliers”, the Ethics Committee evaluates the conflict of interest and ascertains, by consulting the relevant company Functions/Departments, whether the Whistleblower participates in, or influences, the corporate decisions and assessments in which he/she has a conflict of interest.

In case of reports concerning “governmental relationships”, “financial relationships” and “other professional relationships”, the Ethics Committee takes note and sends adequate information to the legal representative of the Group Company involved for appropriate assessment and action.

In case of reports concerning the “receipt of gifts and giveaways”, the Ethics Committee will express an opinion based on the policies and procedures adopted by the Group, reporting, if necessary, to the legal representative of the Group Company involved for appropriate assessment and action.

WHISTLEBLOWER PROTECTION

In accordance with the best practices on the subject, the Ratti Group does not tolerate any type of retaliation against anyone who, in good faith, reports an illegal activity or violation, or provides assistance to the Group Ethics Committee and/or Management during investigation.

The Group Ethics Committee shall not reveal the identity of the Whistleblower nor shall it tolerate initiatives

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aimed at identifying the latter.

The Ratti Group also ensures that all reports received are treated with absolute confidentiality and secrecy, in line with the regulatory provisions.

INFORMATION FOR EMPLOYEES AND THIRD PARTIES

In order to guarantee effective communication and training for Group Employees, the Ethics Committee will activate the following process:

- the Procedure shall be sent to the Head of all Corporate Functions and all Managers of the Group Companies, in Italian and English, instructing them to provide for dissemination within their respective structures;
- the contact details to which Reports should be sent shall be indicated;
- the Procedure shall be published on the Group website, such as to allow external parties to view its content.