



TENTH
REVOLUTION

Internal reporting channel policy

TRG EU

November 2024

Overview

Tenth Revolution Group (hereinafter “**TRG**”) has always prioritized being an ethical and people-centric company, with a strong focus on the well-being and growth of its team members. This commitment to integrity and fairness has been central to our mission since the company was founded. To continue fostering an environment where employees feel valued and supported, TRG has introduced an advanced ethics reporting and incident management system known the **Internal Reporting Channel** (hereinafter, the “**Internal Reporting Channel**”).

The **Internal Reporting Channel** is designed to maintain and protect **TRG** ethical standards while complying with legal requirements in regions with whistleblowing regulations. Operated by Lighthouse an independent service provider, this confidential system is available to all **TRG** employees, as well as external consultants, contractors, agency staff, customers, suppliers, business partners, and affiliates, ensuring that everyone has a secure and trustworthy way to raise concerns as further described in this document.

This **Internal Reporting Channel** has been introduced in compliance with Directive (EU) 2019/1937 of the European Parliament and of the Council, of 23 October, and the Whistleblower Protection Laws that stemmed from its transposition into the legal systems of the Member States of the European Union (hereinafter, the “**Whistleblower Protection Laws**”), which require companies such as **TRG** to have an Internal Reporting Channel under the terms provided therein.

Purpose

This **Internal Reporting Channel Policy** (hereinafter, the “**Policy**”) describes:

- The **material and personal scope of the Policy**, detailing the types of concerns that can be raised through the Internal Reporting Channel and specifying which individuals are eligible to raise concerns as whistleblowers;
- How **individuals can raise concerns** about any violation of any law, **TRG’s** Global Compliance Policies or a **TRG** policy, including concerns about harassment, discrimination, retaliation or workplace violence or threats following the procedure established in **Annex I**;
- Provide **guidance to individuals who want to use the Internal Reporting Channel** to report about a known or suspected unethical behaviour or misconduct;
- How **individuals are protected from retaliation if they raise a good faith concern under this Policy**, and what action **TRG** will take if there is any retaliation against them;
- The **processes for responding to reports** in a confidential, fair, ethical, responsible, and compliant way.



Scope of Application

Material Scope

The Policy applies to actions and omissions that may constitute:

- Criminal offences or serious or very **serious administrative breaches**, including those involving **financial losses for the Public Treasury and the Social Security**.
- Breaches **involving the internal market**, including violations of European Union competition, State aid rules, and corporate tax laws aimed at gaining unfair tax advantages.
- Actions or omissions contrary to **TRG policies and Violations TRG Global Compliance Policies or any other procedure or policies** implemented.
- Infringements of **Labour Law** in matters of safety and health at work.
- Breaches **of European Union Law related to**: (i) public procurement; (ii) financial services, products and markets, and prevention of money laundering and terrorist financing; (iii) product safety and compliance; (iv) transport safety; (v) protection of the environment; (vi) radiation protection and nuclear safety; (vii) food and feed safety, animal health and welfare; (viii) public health; (ix) consumer protection; (x) protection of privacy and personal data, security of network and information systems.

The Internal Reporting Channel is not a grievance helpline. It is not a platform to raise HR-related issues such as, but not limited to, performance review, compensation, career development and other topics of similar nature. For such issues, local grievance channels should be used. Reports of sexual or gender-based harassment made by **TRG** employees in accordance with the protocol to prevent sexual and gender-based harassment will be integrated into the aforementioned **TRG** Internal Reporting Channel. Without prejudice to the foregoing, **TRG** employees may also submit a report of sexual harassment or harassment based on sex directly to Human Resources.

Reports that involve a matter that, under local law, may not be addressed through this **Policy**, shall be addressed through the team leader, General Counsel or a representative of the Human Resources department to report the matter.

Scope of Application

Personal Scope

This Policy applies to the following individuals:

- Candidates, employees, contractors, as well as volunteers and paid or unpaid trainees;
- Shareholders and persons belonging to the administrative, management or supervisory body of an undertaking, including non-executive members;
- Persons who have been members of **TRG** in the past and whose employment relationship with **TRG** has ended;
- Persons whose employment relationship has not yet begun, in cases where information on alleged infringements has been obtained during the selection process or pre-contractual negotiation;
- Any persons working under the supervision and direction of contractors, subcontractors and suppliers;

- Facilitators, i.e. means a natural person who assists a Whistleblower in the reporting process in a work-related context, and whose assistance should be confidential;
- natural persons who are related to the Whistleblower and who may suffer retaliation, such as co-workers or family members of the Whistleblower; and
- legal entities that the whistleblowers own, work for or are otherwise connected with in a work-related context.

Together, the above-mentioned persons embody the concept of the "**Whistleblower**".

Whistleblowers shall not incur liability in respect of the acquisition of or access to the information which is reported or publicly disclosed, provided that such acquisition or access did not constitute a self-standing criminal offence. In the event of the acquisition or access constituting a self-standing criminal offence, criminal liability shall continue to be governed by applicable national law.

Overview of the Internal Reporting Channel

The **TRG Internal Reporting Channel** referred to in this **Policy** is the **preferred channel** for reporting the actions or omissions referred to in the previous section.

The **Internal Reporting Channel Manager** is the individual responsible for overseeing the Internal Reporting Channel. This role is appointed by the management body and is held by the General Counsel of the Group, who is responsible for supervising **TRG** compliance policies. However, The **TRG** Internal Reporting Channel is managed externally and independently by a Third-Party Vendor – Lighthouse.

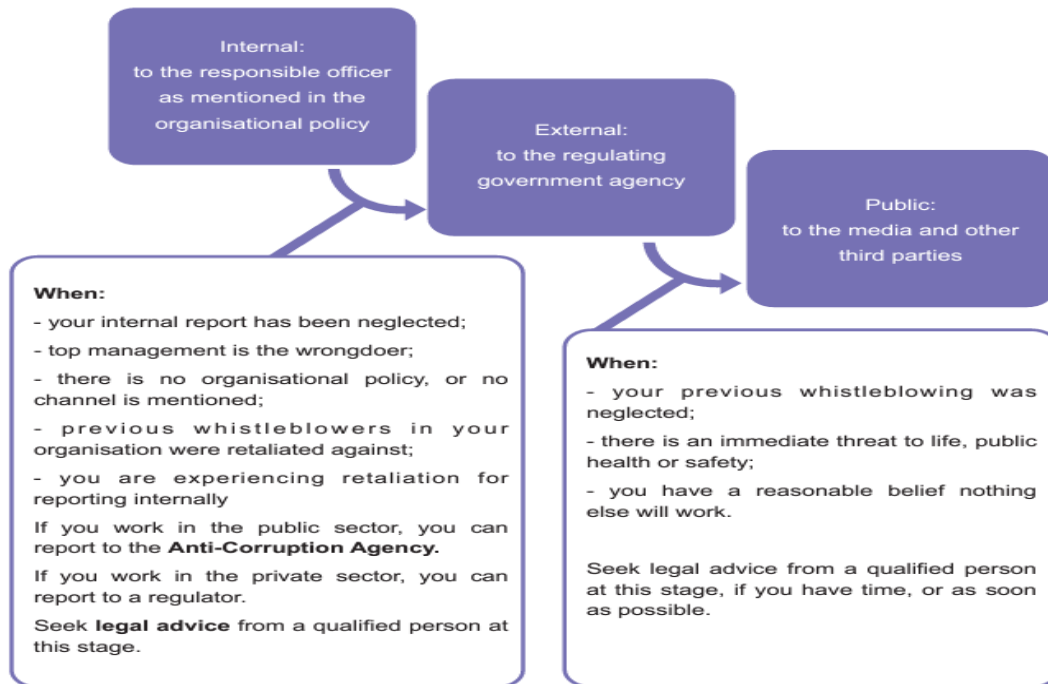
General principles

- **Accessibility:** allows all Whistleblowers to communicate information about alleged breaches, in writing or orally, and to do so anonymously.
- **Integration:** the Internal Reporting Channel is the sole centralized channel to report acts and omissions referred to in *Section II. Material Scope* of this Policy.

- **Security, confidentiality and respect for data protection regulations:** The system is designed to safeguard the confidentiality of the Whistleblower's identity, as well as any third parties mentioned, while respecting data protection regulations. Whistleblowers are encouraged to identify themselves to prevent abuse and facilitate better case management. The identity of the Whistleblower will only **be** disclosed when required by law, ensuring a balance between data protection and legal obligations.
- **Diligence, agility and effectiveness:** the actions aimed at verifying and clarifying the facts contained in the communications received must be carried out with diligence, agility and effectiveness, taking into account the complexity of the facts.
- **Proportionality, objectivity and respect:** investigations are conducted with fairness, respecting the rights of all parties involved. Retaliation against Whistleblowers is strictly prohibited, and those accused have the right to be informed and heard.
- **Good faith:** Protection is provided to Whistleblowers acting in good faith. However, false or malicious reports or statements can result in disciplinary action.
- **Publicity:** the information necessary for Whistleblowers to make use of the **TRG** Internal Reporting Channel is provided in a clear and easily accessible manner, and is contained in this **Policy**, which can be consulted both on the *intranet* and on the **TRG** website at the following address: www.tenthrevolution.com.

External Reporting Channels

Without prejudice to the preferential channel being the Internal Reporting Channel, Whistleblowers may also access the channels established per country (“External Reporting Channels”), either directly or after submitting a report through the preferential channel.



Procedure

All reports through the Internal Reporting Channel will follow the process outlined in the procedure (the “**Procedure**”) attached as **Annex 1** of this **Policy**.

Protection Measures and Guarantees

Whistleblowers must act in good faith, observe the criteria of truthfulness and proportionality in their communications, and refer only to facts that have a bearing on **TRG**.

Please note that false or malicious communications or information may result in the imposition of sanctions upon the Whistleblower. It is a violation of our TRG Global Compliance Policies to knowingly make a false accusation. Any individual who is found to have made a report in bad faith, may be subject to disciplinary or other action.

If an individual makes a report in good faith, which is not confirmed by a subsequent enquiry or investigation, no detrimental action will be taken against the individual making the report.

When making a report the Whistleblower shall ensure to exercise due care to provide honest, accurate and sufficient information so that **TRG** may effectively respond to the report (who, what, when, how). Whistleblowers who report or disclose breaches within the material scope of this **Policy** shall be entitled to the protection measures set out herein and in the applicable Whistleblowing regulations.

Whistleblowers who report or disclose breaches within the material scope of this Policy shall be entitled to the protection measures set out herein and in the applicable Whistleblowing regulations. The protection measures provided for in this **Policy** are without prejudice to those established in any specific regulations that may be applicable and shall not exclude the application of the rules relating to criminal proceedings, including investigative measures.

Prohibition of retaliation

In accordance with applicable law, acts constituting retaliation, including threats of retaliation and attempted retaliation against individuals who make a communication under this Policy are expressly prohibited. Any form of retaliation and discrimination is grounds for disciplinary action, up to and including dismissal in accordance with the applicable legislation.

If an individual witnesses or faces any retaliation, it is important that they report it immediately by contacting us through the Internal Reporting Channel.

Retaliation means any acts or omissions which are prohibited by law, or which, directly or indirectly, involve unfavourable treatment that places the persons subjected to them at a particular disadvantage compared to another in the employment or professional context because of their status as Whistleblowers.

In particular, TRG will take steps to ensure that employees, officers or agents who report alleged wrongdoing are protected from retaliation, discrimination and any other unfair treatment on those grounds.

Registration and Traceability

The Internal Reporting Channel will keep a record of the information received and the internal investigations to which they give rise, safeguarding due confidentiality and compliance with personal data protection regulations.

The said register is not accessible to the public and only at the reasoned request of the competent judicial authority, by means of an order, and within the framework of judicial proceedings and under the guardianship of that authority, may access all or part of its contents.

Once the communication has been received, it shall be registered in the information management system and assigned a file number. The information management system shall be contained in a secure database with access restricted, in which all communications received shall be recorded with the following data: a) Date of receipt b) Identification code c) Actions taken d) Measures adopted e) Date of closure.

Protection of personal data

The processing of personal data carried out within the framework of the Internal Reporting Channel shall be carried out in full compliance with the general principles and obligations established in the personal data protection regulations and in the Whistleblower Protection Laws.

The data collected in the Internal Reporting Channel will be processed by TRG acting as data controller, without prejudice to the fact that the decisions necessary for its correct implementation must be adopted by the corresponding Board of Directors.

How do we guarantee the protection of your personal data?

In accordance with the provisions of the regulations on the protection of personal data, all interested parties are informed that the data collected in the Internal Reporting Channel will be processed by TRG acting as data controller.

The purpose of the processing of the data is as set out in the Policy.

Users of the Internal Reporting Channel may at any time, in accordance with the legislation applicable in each case, exercise their rights of access, rectification, suppression, opposition and limitation of the processing of their personal data by sending a written communication to privacy@tenthrevolution.com indicating the specific right they wish to exercise.

In particular, the data we process may include the following categories: identification data, data concerning your personal characteristics and social circumstances, contact data, academic and professional data, economic, financial and insurance data and/or specially protected data. The personal data processed may have been provided either by the data subject or by third parties.



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The Whistleblower Procedure



How should you proceed if you (the Whistleblower) intend to file a complaint?

Communications to **TRG**'s Internal Reporting Channel may be made in any of the following ways:

1. Using the form that you can access through the following link:

www.lighthouse-services.com/frankgroup

2. Calling the ethics and compliance hotline:

Country code + 800-603-2869

At your request made through the identified Internal Reporting Channel, the communication may also be submitted through a **face-to-face meeting** (including Teams, Zoom, etc.) with the Internal Reporting Channel Instructor within a maximum period of 7 days from reception of the complaint.

- (i) by a recording of the conversation in a secure, durable and accessible format, or
- (ii) through a complete and accurate transcript of the conversation made by the staff responsible for dealing with it.

Please bear in mind that should you choose not to consent to the verbal communications documentation, the investigation may not be successful and the complaint may end up being filed.

Without prejudice to his or her rights under data protection regulations, the Whistleblower will be given the opportunity to verify, rectify and agree to the transcription of the conversation by signing it.

Communications may be made anonymously by sending a postal communication as indicated in the previous section, without identifying the sender.

How should you proceed if you (the Whistleblower) intend to file a complaint?

When submitting the complaint, the Whistleblower may indicate an address, e-mail address or safe place to receive notifications, and may also expressly waive receipt of any communication of actions carried out by the TRG Internal Reporting Channel Instructor as a result of the Complaint.

Written or email communications to the attention of people@tenthrevolution.com in the cases provided for in the Protocol to prevent sexual and gender-based harassment in the workplace will also be sent to the Internal Reporting Channel Instructor. Subsequent processing will take place in accordance with the provisions of the aforementioned Protocol.

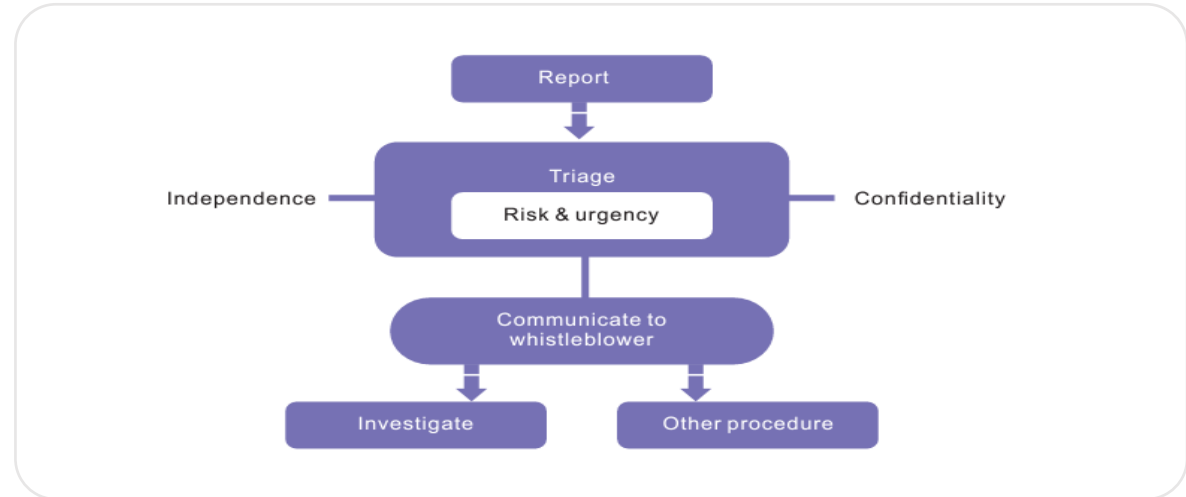
We believe that the reporting channel is not the appropriate way to communicate and investigate possible situations of violence and harassment at work, given the difficulties that may arise in reconciling the right to anonymity of the informant and the alleged victim with the right to defence of the person reported. Harassment protocols will be the appropriate tools for dealing with complaints of harassment.

These protocols guarantee confidentiality and the confidential treatment of information, and expressly prohibit any reprisals, so that the person making the complaint need not fear that their communication will have negative consequences.

How does TRG proceed after receiving your complaint?

Once the communication has been received in any of the forms provided for in Step 1, the TRG Internal Reporting Channel Instructor will issue an acknowledgement of receipt to you within a maximum period of 7 calendar days of receipt, unless this could jeopardise the confidentiality of the communication, it is not possible due to the anonymous nature of the communication, or you have expressly waived receipt of communications relating to the investigation.

Likewise, within the aforementioned period of 7 calendar days, the TRG Internal Reporting Channel Instructor will include the aforementioned communication in the Internal Reporting Channel information register (template attached below), giving it an entry number and indicating the date of receipt, and will inform the Internal Reporting Channel Manager of its receipt and registration.



Complaint ID number:	
Date of receipt:	
Scope & Category:	
Investigation steps:	
Actions taken after investigation:	
Date of closure:	

Admission for processing

Once the communication has been registered, the Internal Reporting Channel Instructor must check whether it falls within the scope of application set out in the **Policy**.

Once the preliminary analysis has run its course, the Internal Reporting Channel Instructor will decide whether to **dismiss** or **admit** the complaint, within a reasonable period of time and in no case more than 3 months from the date of receipt of the communication, hence, the report may either be:

1. Dismissed, which it may do in any of the following cases:

- When the facts reported lack any credibility.
- When the facts reported do not constitute an infringement of the legal system included in the scope of application of the **Policy**.
- When the communication is manifestly unfounded or there are, in the opinion of the Internal Reporting Channel Instructor, reasonable indications that it was obtained through the commission of an offence.
- Where the communication does not contain significant new information on alleged infringements compared to a previous communication in respect of which the relevant proceedings have been concluded, unless there are new factual or legal circumstances that justify a different follow-up. In such cases, the Internal Reporting Channel Manager shall notify the decision in a reasoned manner.

2. Admitted for further investigation

Which shall be communicated to you, unless the communication is anonymous or you have waived the right to receive communications.

Inadmissibility shall be communicated to you after the decision has been taken, stating the reasons, unless the communication was anonymous or you have waived the right to receive communications.

Instruction

Once (and if) the communication has been Admitted for further investigation, the Internal Reporting Channel Instructor will conduct a thorough investigation, carrying out the necessary diligences, which may include multiple inquiries, request for information to relevant company departments, database search and gathering testimonial evidence.

The Internal Reporting Instructing Officer will verify the truthfulness and accuracy of the information contained in the complaint according to the general principles laid down in the **Policy**.

In principle, the investigation should not be extended beyond the period of **3 months from the reception of the complaint**, unless there are justified circumstances, based on the complexity or the number of proceedings to be carried out, which justify the extension of this period.

Decision

Once all the proceedings have been concluded, the Instructor will submit it the findings together with a proposal for resolution to the Internal Reporting Channel Manager.

Within a reasonable period of time, the Internal Reporting Channel Manager shall issue a resolution on the file, in which they may agree:

- Whistleblower (unless this is not possible due to the anonymous nature of the communication or because you have waived the right to receive communications related to the investigation) and, where appropriate, the alleged wrongdoer, will be notified of the closure of the case, as the alleged infringements reported have not been found to have occurred. In these cases, you will be entitled to the protection provided for in the Policy, unless, as a result of the actions carried out in the investigation phase, it is concluded that the information, in view of the information gathered, should have been inadmissible.
- That an infringement has been detected, and proceed with the adoption of the corresponding sanction and/or corrective measures.

The Internal Reporting Channel Management Key Guidelines

The Internal Reporting Channel Manager shall make trust the main element in fostering a whistleblowing culture, set up written physical and/or electronic channels that guarantee the confidentiality of the Whistleblower; guarantee the existence of a process for the reception, attention and follow-up of reported cases; categorise complaints according to their nature; guarantee the confidentiality of informants and request evidence to initiate an investigation; and analyse each case and dismiss those that turn out to be false or against an employee without justification.

In the event that the complaint has been admitted, even if it does not fall within the scope of application of the Whistleblower Protection Laws, the protection measures and other matters provided for in the Whistleblower Local Laws.

Where applicable, forward the information to the Public Prosecutor's Office or the European Public Prosecutor's Office and or the authority, entity or body considered competent to process it., as appropriate, when the facts could be indicative of a crime where applicable.

There are two circumstances that may result in the Internal Reporting Channel Manager not ruling on the admissibility of the communication within the aforementioned 3-month period:

- The preliminary analysis of the communication leads to the conclusion that there is any circumstance related to the same that may involve a conflict of interest for the Internal Reporting Channel Instructor or that in any way affects or may affect his or her neutrality or independence of action, in which case he or she must inform the Internal Reporting Channel Manager. In this case, the Internal Reporting Channel Manager shall decide on the admission of the communication and the appointment of an Instructor of the procedure, who shall continue with the processing of the file in accordance with the established procedure, respecting the maximum resolution period; or
- After this preliminary analysis, the Internal Reporting Channel Instructor has doubts about the admissibility of the communication. In this case, and provided that it is possible to have a way of contacting you, then you will be asked to clarify or supplement his or her communication, providing any documentation and data that may be necessary.

The Internal Reporting Channel Management Key Guidelines

It shall be ensured that alleged wrongdoer is informed of the information and of the facts as succinctly as possible. In addition, they shall be informed of their right to submit written allegations and of the processing of their personal data, unless they have been previously informed. However, this information may be provided during the hearing if it is considered that providing it beforehand could facilitate the concealment, destruction or alteration of the evidence.

Without prejudice to the right to make written allegations, the investigation may include one or several hearings with the alleged wrongdoer in which, always with absolute respect for the presumption of innocence, they shall be invited to explain his/her version of the facts and to provide such evidence as they consider appropriate and pertinent. In order to guarantee the affected person's right of defence, they shall have access to the file without disclosing information that could identify the Whistleblower, and may be heard at any time, and shall be advised of the possibility of appearing with the assistance of a lawyer.

In the event that the alleged wrongdoer is an employee of TRG, the appropriate disciplinary action will comply with the applicable labour regulations.

The resolution will be transferred to the head of the Human Resources Department of TRG for the application of the appropriate disciplinary measures and, where appropriate, to the Board of Directors for the purposes of initiating the relevant administrative or legal proceedings.

Hearing: an initial interview with the affected individuals (person under investigation, witnesses, victims, etc.) is an appropriate method to obtain any information and establish the alleged facts or evidence relevant to the inquiry.

The Report Processing Flowchart



Document	Version	Summary of changes
The Policy	V2	Adaptation of the Former Procedure following the transposition of DIRECTIVE (EU) 2019/1937 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 October 2019 on the protection of persons who report breaches of Union law.
The Protocol	V1	First Version after the implementation of the EU Directive
Flowchart	V1	First Version after the implementation of the EU Directive



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W: www.TenthRevolution.com

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