

INSTRUCTIONS FOR WHISTLEBLOWING MANAGEMENT AND PROTECTION OF THE WHISTLEBLOWER

Whistleblowing



Who does it involve?

All Italian and European companies of the Arcese Group (hereinafter ARCESE), subject to Directive (EU) 2019/1937.



The procedure will be developed for each country and company in a detailed and specific way, standardising local regulations.

Who is it aimed at?

- All employees (subordinate workers);
- Members with administration, management, control, supervision or representation functions;
- Self-employed workers who carry out their activities at Group companies;
- Volunteers and interns (paid or unpaid) who work for Group companies;
- Freelancers and consultants who work for Group companies.



What is its purpose?

To ensure protection, not only for the protection of confidentiality, but also from possible retaliatory measures for subjects who expose themselves by whistleblowing, contributing to the emergence and prevention of risks and situations prejudicial to the Group companies and consequently to the collective public interest.

To provide guidelines and operational information to the reporter regarding the subject, contents, recipients and methods of management of the reports as well as the forms of protection that are offered in line with European and local regulatory references.



When can whistleblowing be carried out?

When you become aware of illicit conducts founded or presumed based on precise and consistent factual elements relating to the work context. The subject of whistleblowing may be specific breaches of national and EU regulations and/or illicit acts of a different nature that harm the public interest or the integrity of the Group companies.

Information on reportable breaches does not include news that is clearly unfounded, information that is already totally in the public domain, as well as information acquired only on the basis of rumours or unreliable sources (so-called rumours).

Who is the recipient of the whistleblowing reports?

ARCESE has appointed a Whistleblowing Committee (Committee) at central level which has been entrusted with the management of reports regarding the Italian companies of the Group and with the task of coordinating reports regarding foreign companies with local representatives. The Committee comprises the following functions: Global Safety, Security and Sustainability Director, Global Chief People Officer, Legal Manager. The companies have the right to appoint a delegate also at local level (authorised person) who will act in coordination with the CIW, or its coordinator, which for Arcese TRANSPORT S.r.l. has been designated in the person of the General Manager.

What cannot be subject to whistleblowing?

- (i) Disputes, claims or requests linked to a personal interest of the reporting person which relate exclusively to their individual working relationships or inherent to their relationships with hierarchically superior figures.
- (ii) Reports of breaches relating to national security, as well as procurement relating to aspects of defence or national security.

Which are the internal channels for whistleblowing?

Arcese Transport S.r.l., having consulted the union representatives, has adopted an internal IT channel - Web platform. Each Group company has access to the platform via a dedicated URL published on its website.

<u>How to whistleblow via the Sestante platform</u>	
	Access the web page and read the privacy policy (read). Click the link of the Company for which you want to whistleblow and follow the instructions you will find on the platform and on the website - whistleblowing section.
	Click on the " new whistleblow " button and fill in the mandatory fields marked with (*), i.e., title and subject of the report. The whistleblowing party has the right to also fill in the other non-mandatory fields that provide information regarding the identity of the reporting party. In any case, please remember that the whistleblow must be substantiated by specifying: - The circumstances of time and place in which the reported event occurred; - The description of the fact (even in the presence of evidence or with the possibility of attaching documents); - The elements that allow identifying the person to whom the reported facts can be attributed.
	The platform will optionally ask you for consent to reveal your identity (if provided) to people other than those competent to receive and manage the reports.
	When you are sure of the content to be forwarded / in written form or via voice, click on "Complete whistleblowing report and send".
	At this point, the platform will release the unique alphanumeric code (ticket code) which you must note down , keep and not disclose to third parties. It will be the only way through which you will be able to access this report again to monitor its progress and the manager's responses, by clicking on "Reopen Ticket" on the initial screen (whether you have made an anonymous report or if you have detected your identity).
	Once the whistleblowing report has been made, you will receive acknowledgement of receipt or notification, directly visible on the platform. With this notice the deadline for notification of receipt of the report is considered to have elapsed.
	Within three months (except in special cases) from the acknowledgement of receipt or notification you will receive the outcome of your report.
	You can also send reports anonymously via the platform. The same will be taken into consideration in different ways from country to country in accordance with local regulations.
	The data and information present on the platform are archived within it and kept for a period of 5 years.

WHISTLEBLOWING OPERATING SCHEME



PLEASE REMEMBER:

- ⇒ ARCESE PROMOTES THE ETHICAL PRINCIPLES OF RESPECT FOR THE INTEGRITY AND PROTECTION OF THE WHISTLEBLOWER THROUGHOUT THE PROCESS;
- ⇒ ARCESE IS COMMITTED TO PROTECTING THE PRIVACY OF ALL PEOPLE INVOLVED;
- ⇒ WHISTLEBLOWING REPORTS ARE SECURELY STORED WITHIN THE PLATFORM;
- ⇒ ALL WHISTLEBLOWING REPORTS ARE SUBJECT TO PRELIMINARY INVESTIGATION, YOU MAY BE CONTACTED FOR FURTHER INFORMATION BY AUTHORISED PARTIES (COMMITTEE OR DELEGATED FUNCTIONS);
- ⇒ THE REPORT REMAINS CONFIDENTIAL.

PROCEDURE FOR WHISTLEBLOWING MANAGEMENT AND PROTECTION OF THE WHISTLEBLOWER ARCESE TRANSPORT S.r.l.

1. INTRODUCTION

Arcese TRANSPORT S.r.l. (hereinafter also referred to as the "Company"), after consultation with labor union representatives, has established an internal communication channel to report actual or suspected violations without fear of retaliation and in full compliance with the protections provided to the whistleblower by Arcese Trasporti s.p.a..

2. REGULATIONS

- ⇒ Directive (EU) 2019/1937;
- ⇒ REGULATION (EU) 2016/679 or "GDPR";
- ⇒ Law No 361/2022 (hereinafter referred to as the "Law" or "Act").

3. PURPOSE AND SCOPE APPLICATION

This procedure aims to:

- ✓ **Promote a corporate culture based on transparency, responsibility, and integrity;**
- ✓ **Establish and make known the internal reporting channel;**
- ✓ **Define responsibilities in the process of managing reports and the function of the Internal Whistleblowing Committee (CIW);**
- ✓ **Illustrate the protections provided to the whistleblower or protection system in accordance with regulations;**
- ✓ **Explain the sanctions system envisaged by the regulations for both the Company and the whistleblower.**

The procedure is applied to Arcese Transport S.r.l..

4. DEFINITIONS

WHISTLEBLOWER or REPORTER: a whistleblower is a person who makes a report or publicly discloses information about violations of the law obtained in a work-related context;

VIOLATIONS: acts consisting of an action or omission that constitutes a failure to comply with legal provisions, covering areas such as: public procurement; services, products and financial markets and the prevention of money laundering and terrorist financing; product safety and conformity; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety, animal health and welfare; public health; consumer protection; protection of privacy and personal data and security of networks and information systems, set out in Annex No. 2; infringements affecting the financial interests of the European Union, as referred to in Article 325 of the Treaty on the Functioning of the European Union and as detailed in the 3 relevant European Union measures; infringements relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union. (2) of the Treaty on the Functioning of the European Union, including breaches of European Union competition and state aid rules, and breaches relating to the internal market in respect of acts which infringe the rules on company taxation or mechanisms the purpose of which is to obtain a tax advantage contrary to the object or purpose of the applicable company tax law, which constitute disciplinary offences, contraventions or offences, or which are contrary to the object or purpose of the law;

WORK ENVIRONMENT: current or previous professional activities of any kind, whether paid or unpaid, carried out within authorities, public institutions, other legal persons governed by public law, as well as within legal persons governed by private law, on the basis of which persons may obtain information relating to breaches of the law and may suffer retaliatory measures if reported;

REPORT: oral or written communication of information, in accordance with the procedures laid down in Article 5(5). (4) of Law 361/2022, regarding any act that constitutes a violation of the law;

INTERNAL REPORTING: oral or written reports of violations of the law transmitted through the internal reporting channel established by the Company;

EXTERNAL REPORTING: written or verbal reports of infringements, submitted through the external reporting channel managed by the competent authorities;

PUBLIC DISCLOSURE: making information on infringements of the law available in any way in the public domain;

REPORTING TO THE COMPETENT JUDICIAL OR ACCOUNTING AUTHORITIES to receive reports of breaches of the law: the possibility to report unlawful conduct of which they have become aware in the context of a work place, in the public or private sector.

RETALIATION: any act or omission, direct or indirect, occurring in a professional context, which is prompted by internal or external reporting or public disclosure and which causes or is likely to cause harm to the whistleblower in the public interest.

WHISTLEBLOWING COMMITTEE: internal office composed of several figures from the Company's corporate organisation, in charge of receiving and managing the report, including investigative activities (hereinafter also referred to as the "**Committee**").

SYSTEM ADMINISTRATOR: an individual delegated by the Committee, who diligently manages reports received, in constant coordination with the Whistleblowing Committee.

FACILITATOR: a person who assists the reporter in the reporting process, operating within the same work environment and whose assistance must be kept confidential

5. CHARACTERISTICS OF THE REPORT

5.1 WHO CAN REPORT: THE REPORTER OR "WHISTLEBLOWER"

Arcese Transport S.r.l., in compliance with the regulations, identifies the following as potential reporters:

INTERNAL STAKEHOLDER:	ESTERNAL STAKEHOLDER:
- All employees, regardless of their contractual status and function; - Persons with administrative, managerial, supervisory, supervisory or representative functions, including de facto functions.	- Self-employed persons and collaborators, who provide goods or services or carry out works in favour of the Company; - Any person working under the supervision and direction of contractors, sub-contractors and suppliers (distributors, suppliers, business partners, etc.); - Volunteers and trainees, paid and unpaid, who work in the Company's working environment; - Self-employed persons and consultants working with the Company.
OTHER SUBJECTS TO WHICH THE PROTECTION OF THE COMPLAINANT IS EXTENDED	
• Facilitators; • Individuals connected to the whistleblower who may be retaliated against, such as co-workers or relatives of the whistleblower; • Legal persons owned by the whistleblower in the public interest or for whom the whistleblower in the public interest works or with whom he or she has other links in a professional context;	

The report can be made by a person who is in the selection or pre-contractual phase, during the trial period and after the dissolution of the relationship.

The measures to protect whistleblowers also apply, where appropriate, specifically to employees' legal

representatives in the exercise of their duties to advise and support the whistleblower.

This procedure covers cases where the reporting person discloses his or her identity and where this has become known in accordance with the legal provisions in force. The reason for this is to ensure that these persons benefit from the protection provided by the legislation, guaranteeing the confidentiality of the personal data provided.

5.2 ANONYMOUS REPORTS

In the case of anonymous reporting, the content is decisive for its admissibility, so only substantiated and evidence-backed reports will be given due consideration.

The same protections apply to an anonymous whistleblower who has subsequently been identified and suffered retaliation.

5.3 SUBJECT OF THE REPORT: WHAT CAN BE REPORTED?

What types of violation can be reported?

- i. Acts consisting of an action or omission that constitutes a failure to comply with legal provisions, covering areas such as: public procurement; services, products and financial markets and the prevention of money laundering and terrorist financing; product safety and conformity; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety, animal health and welfare; public health; consumer protection; protection of privacy and personal data and security of networks and information systems, set out in Annex No. 2; infringements affecting the financial interests of the European Union, as referred to in Article 325 of the Treaty on the Functioning of the European Union and as detailed in the 3 relevant European Union measures; infringements relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including breaches of European Union competition and state aid rules, and breaches relating to the internal market in respect of acts which infringe the rules on company taxation or mechanisms the purpose of which is to obtain a tax advantage contrary to the object or purpose of the applicable company tax law, which constitute disciplinary offences, contraventions or offences, or which are contrary to the object or purpose of the law;
- ii. Violations of the rules of labour law relating to health and safety;
- iii. Infringements of European Directive 1937/2019.

By way of example and not exhaustive, the report may cover:

- ⇒ **Public procurement;**
- ⇒ **Financial services, products and markets and prevention of money laundering and terrorist financing; or product safety and compliance;**
- ⇒ **Transport safety;**
- ⇒ **Environmental protection;**
- ⇒ **Protection from radiation and nuclear safety;**
- ⇒ **Food safety, animal feed, animal health, etc.;**
- ⇒ **Public health;**
- ⇒ **Consumer protection;**
- ⇒ **Privacy and personal data protection;**
- ⇒ **Antitrust regulations;**
- ⇒ **Violations of competition law and government subsidies;**
- ⇒ **Violations relating to the internal market in connection with tax offences or practices aimed at obtaining a tax advantage.**

The protection provided by law is not affected by the protection provided by specific regulations, nor by the application of provisions relating to criminal proceedings.

To protect the dignity and health of workers, as well as the moral integrity and values of the Company, the possibility is given to report cases of harassment, abuse in the workplace and/or discrimination in relation to sex, ethnicity, religious faith, sexual orientation.

It is always possible for the whistleblower before referring the matter to the Committee to consult his or her direct superior, who, however, after understanding the subject of the report, will be obliged to send it to the Committee if the conditions are met.

The provisions of this procedure do not apply to disputes, claims or requests linked to a personal interest of the person making the report or of the person who has filed a complaint with the competent judicial or accounting authorities that relate exclusively to his or her individual employment relationships or inherent to his or her relations with hierarchically superior figures.

The provisions of this procedure shall also not apply to facts, information and documents, whatever their form or medium, the disclosure or dissemination of which is prohibited by the provisions on national defence secrecy, medical confidentiality, the confidentiality of judicial deliberations, the confidentiality of judicial inquiries or investigations or the professional secrecy of lawyers.

5.4 HOW A REPORT SHOULD BE MADE

Report shall preferably include at least the following:

- ⇒ ***first and last name;***
- ⇒ ***contact details of the whistleblower;***
- ⇒ ***the context in which the information was obtained;***
- ⇒ ***the person concerned, if known;***
- ⇒ ***description of the act likely to constitute a breach of the law;***
- ⇒ ***as well as, where appropriate, the evidence supporting the report;***
- ⇒ ***date and signature, if applicable.***

It is useful to include the following in the report:

- ⇒ ***A full description of the reported facts;***
- ⇒ ***If known, the circumstances of the time and place where the violations were committed or for which presumption exists;***
- ⇒ ***The particulars or elements (qualification, office, activity carried out) of the reported entity in order to allow identification;***
- ⇒ ***Particulars of any witnesses or persons who may report on the facts reported;***
- ⇒ ***Any annexes or documents which may confirm the validity of the reported facts;***
- ⇒ ***Any other information that may provide useful evidence as to the existence of the facts.***

The following are excluded and therefore **INADMISSIBLE**:

- ⇒ ***Reports related to a personal interest of the person of the reporter, which relate exclusively to their individual working relationships with colleagues or with hierarchically superior figures;***
- ⇒ ***Reports based on mere suspicions or corridor entries;***

6. REPORTING METHODS AND CHANNELS

6.1 REPORTING CHANNELS

The decree provides potentially more than one modality:

Internal Channel	External Channel	Public disclosure
Channel set up by the Company and managed by the Committee.	In absence of internal reporting channels, in the case of private law legal persons with less than 50 employees, except for those with between 50 and 247 employees and using common reporting channels, the person reporting violations of the law shall use the external channel.	The whistleblower may make a public disclosure and is entitled to protection if one of the following conditions is met: a) he or she has first reported internally and externally or directly externally, but considers that appropriate action has not been taken within the time limit prescribed by law (3 months or 6 months in justified cases); b) he or she has reasonable grounds to believe that: 1. the breach may constitute an imminent or manifest danger to the public interest or a risk of harm that cannot be remedied; or 2. In the case of an external report, there is a risk of retaliation or a low likelihood that the breach will be effectively remedied, given the specific circumstances of the report. Notification of a violation of the law through public disclosure may be made to the media, professional organizations, labor or employer organizations, non-governmental organizations, parliamentary committees, or by making information about violations of the law available in any manner in the public domain.

6.2 INTERNAL REPORTING CHANNEL: SESTANTE WEB PLATFORM

Arcese Trasporti S.p.a, as the Parent Company, has set up a special internal reporting channel that can be used by the whistleblower.

The platform uses the Sestante web-based solution that offers a customized portal, ensuring compliance with all the necessary legal requirements, including those provided for the organization and management of the processing of personal data and the fulfillments required by the privacy law (D.Lgs. n. 196/2003 - Code on the protection of personal data; Regulation U.E. 2016/679 on the protection of personal data).

The platform allows all internal and external stakeholders to send reports to predetermined internal subjects (Whistleblowing Committee) authorized to manage the report in order to ensure effective and confidential communication.

Access to the platform is via the institutional website for all group companies.

Before making the report, the reporter is asked to read a privacy policy regarding the processing of their personal data.

The Whistleblower has the possibility to choose whether to make a report by providing his or her personal details or in a totally anonymous form, by entering only the subject of the report and the reference topic.

At the end of the entry of the report, the platform assigns a **unique identification code (ticket code)** that the reporter must keep and transcribe as it will allow him to check the progress of his report.

When reporting, the reporter receives a notification of receipt or notification visible directly in the platform.

The platform allows the reporter to make a written report or a voice recording

For further operational details regarding the use of the platform, please refer to **"Operating instructions for using the Whistleblowing Web platform"**.

It is always possible for the complainant to request to be heard in person, the suggestion in this case is to still

access the platform and send such a request in the descriptive fields in order to track the request and maintain its confidentiality.

7. MANAGEMENT OF THE REPORT

7.1 WHO RECEIVES THE REPORT – WHISTLEBLOWING INTERNAL COMMITTEE

Arcese Transport S.r.l. has appointed a dedicated System Manager who is responsible for receiving and managing alerts. The person responsible has been identified as the General Manager.

The Manager has been formally established by a resolution of the Board of Directors of Arcese Transport and is responsible for analysing all reports received, as well as coordinating with the Whistleblowing Committee established by the parent company Arcese Trasporti S.p.a.. All in accordance with the inter-company agreements in place within the Group.

7.1.1 Whistleblowing Committee Activities

The Manager carries out a preliminary assessment of the existence of the essential requirements of the report in order to assess its admissibility (preliminary investigation). In particular, the Committee verifies:

- whether or not it falls within the subjective and objective scope of the regulation (who reported and what they reported);
- the presence of factual elements capable of justifying any further checks or investigations;
- that the report is precise and circumstantiated and, therefore, not generic and not defamatory;
- that any documentation attached to the report is appropriate and relevant.

After assessing the report as admissible, the Manager carries out the investigation (investigation) necessary to follow up the report, including through hearings and the acquisition of documents, always in compliance with the principles of impartiality and confidentiality.

In the event of violations of the Code of Ethics and the Organisation, Management and Control Model, the Supervisory Board is also always involved, and is bound to confidentiality. Any further subjects may be involved upon disclosure and signing of the confidentiality agreement.

At the outcome of the investigation and, in any case, within 3 months from the date of the notice of receipt (notification), the Manager is obliged to provide feedback to the reporter, unless the deadline is extended to 6 months if adequately justified.

The Manager will maintain constant coordination and discussion with the Reporting Committee set up within the parent company Arcese Trasporti S.p.a..

7.1.2 Storage and storage time

All the documentation related to the reports received is stored within the platform (computer storage) and kept in compliance with current regulations on the protection of personal data.

The documentation relating to the report will be kept for a maximum of 5 years. Personal data which is manifestly useless for the processing of a specific report is not collected or, if collected accidentally, will be deleted immediately.

7.1.3 Reporting

The Manager prepares annually the Report containing the indication of the Reports received during the reference period.

The Report shows the "status" of each Report (e.g. received, opened, in process/closed, etc.) and any actions taken (corrective actions and disciplinary measures) in compliance with the confidentiality rules of the reporting agent.

Reports are sent to:

- Whistleblowing Committee of Arcese Trasporti S.p.a.

7.2 PROTECTION AND LIABILITY OF THE WHISTLEBLOWER

7.2.1 Confidentiality

The identity of the reporter and the reported and of the other parties involved (example facilitator) shall be protected in any post-reporting context.

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

Derogations to the protection of confidentiality:

Express consent of the reporter to identify himself to persons other than those previously authorised.

By way of exception to the provisions of paragraph. (1) Article 8, the identity of the whistleblower and any other information referred to in paragraph 1 shall be disclosed to the whistleblower. (1) may be disclosed only if this is an obligation imposed by law, subject to the conditions and limits laid down therein.

In the management of the report, the personal data of the reporter and other parties involved, will be processed in full compliance with the provisions of current legislation on the protection of personal data, **including Reg. EU 679/2016 ("GDPR") and law No 361/2022 and Law No 361/2022.**

The Parent Company has carried out a Data Protection Impact Assessment (DPIA) for this purpose.

7.2.2 Protection against retaliation

Arcese Transport S.r.l., in compliance with legal obligations, has adopted a strict anti-retaliation policy. Retaliation will not be tolerated including, but not limited to, the following scenarios:

- ⇒ **Dismissal, suspension or equivalent measures;**
- ⇒ **Downgrading or no promotion;**
- ⇒ **Change of functions, change of place of work, reduction of salary, change of working hours;**
- ⇒ **Suspension of training or any restriction of access to it;**
- ⇒ **Demerits or negative references;**
- ⇒ **Take disciplinary or other measures, including financial penalties;**
- ⇒ **Coercion, intimidation, harassment or ostracism;**
- ⇒ **Discrimination or otherwise unfavourable treatment;**
- ⇒ **Failure to convert a fixed-term employment contract into an indefinite employment contract, where the worker had a legitimate expectation of such conversion;**
- ⇒ **Non-renewal or early termination of a fixed-term employment contract;**
- ⇒ **Damage, including to the reputation of the person, in particular on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;**
- ⇒ **Listing improperly on the basis of a formal or informal sectoral or industrial agreement, which may make it impossible for the person to find employment in the sector or industry in the future;**
- ⇒ **Early conclusion or cancellation of the contract for the supply of goods or services;**
- ⇒ **Cancellation of a licence or permit;**
- ⇒ **Request for submission to psychiatric or medical examinations.**

Arcese Transport S.r.l. considers fundamental the psycho-physical well-being of its employees and

collaborators, and is committed to protecting any person who makes a report in good faith.

7.2.3 Conditions for enjoying the protections

the whistleblower in the public interest must cumulatively meet the following conditions

- ⇒ ***to be one of the persons reporting in accordance with Article 2(2). (1) of the Act and who has obtained information relating to violations of the law in a professional context;***
- ⇒ ***had reasonable grounds to believe that the information relating to the reported infringements was true at the time of reporting;***
- ⇒ ***made an internal report, an external report or a public disclosure.***
- ⇒ ***In order to benefit from remedial measures, the whistleblower in the public interest must cumulatively fulfil the conditions set out in paragraph 1. (1) of Article 20 of the Act, as well as the condition that the reprisals are a consequence of the report made.***

The following issues shall be taken into account:

- ⇒ ***Whistleblowers should reasonably believe that information on reported breaches is true (not assumptions, rumors or public information);***
- ⇒ ***The good faith of the whistleblower is protected even in case of incorrect reporting due to genuine errors (lack of knowledge of the legal rules);***
- ⇒ ***The reporter must clearly indicate in the subject of the report that it is a whistleblowing report;***
- ⇒ ***There must be a close connection or consequentiality between the report and the unfavourable act directly or indirectly suffered by the reporter, to configure retaliation.***

8. TRAINING AND INFORMATION

Arcese Transport S.r.l. will provide all stakeholders with regular information and training.

This procedure is published on:

- Arcese's website;
- The Arxivar system / internal portal / intranet / noticeboards, etc.

Arcese Transport S.r.l. also ensures training for all employees, also through the 'e-learning' tools with which the Group is equipped (corporate learning).