

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 España S.A.U. 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 España S.A.U. has been designated in the person of the CEO.

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 España S.A.U, 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 ESPAÑA S.A.U.

1. INTRODUCTION

Arcese España S.A.U. (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.

The Company adopts an Organization and Management Model in accordance with art. 31 bis of the Criminal Code, and therefore the internal whistle-blowing channel is also provided for within the Model.

This procedure should be understood as an annex to the Model itself.

2. REGULATIONS

- ⇒ Directive (EU) 2019/1937;
- ⇒ REGULATION (EU) 2016/679 or "GDPR";
- ⇒ law n. 2/2023 (hereinafter the "Law"): implements in Spain the European Directive n. 2019/1937 on whistleblowing;
- ⇒ Organic Law 1/2015 regulating the criminal liability of legal persons;
- ⇒ The guidelines outline issued by the competent authorities.

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 España S.A.U..

4. DEFINITIONS

WHISTLEBLOWER or REPORTER: a person making a report on offences committed within his or her work context

VIOLATIONS: conduct, acts or omissions, affecting the public interest or the integrity of the public administration or private entity

WORK ENVIRONMENT: current or past work or professional activities carried out within the Company, through which, regardless of the nature of such activities, a person acquires information about violations and in the context of which he or she could risk retaliation in the event of a report.

REPORT: submission by the reporter of information on one or more violations

INTERNAL REPORTING: written or oral communication of information on violations, submitted through the internal reporting channel adopted by the Company

EXTERNAL REPORTING: the written or oral communication of information on violations, submitted through the external reporting channel managed by All.

PUBLIC DISCLOSURE: making violations public through the use of print or electronic media in order to reach a large number of people (including the use of social networks)

REPORTING TO THE JUDICIAL OR ACCOUNTING AUTHORITIES: possibility of appealing to the competent Judicial or Accounting Authorities to report unlawful conduct of which one has become aware in the public or private work environment

RETALIATION: any conduct, act or omission, even if only attempted or threatened, put into effect by reason of the report that causes or may cause the reporting person or the person who made the complaint, directly or indirectly, an unjust damage

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**").

RESPONSIBLE FOR THE INTERNAL INFORMATION SYSTEM: natural person delegated by the Company's Management Body who diligently manages the complaints received, in constant coordination with the Complaints 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 España S.A.U., 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 workers and collaborators who provide goods or services or perform work on behalf of the Company; - Any person working under the supervision and direction of contractors, subcontractors and suppliers (distributors, suppliers, business partners, etc.); - Volunteers and interns, paid and unpaid, who provide their services in the work context of the Company; - Freelancers and consultants who provide their services to the Company;
OTHER SUBJECTS TO WHICH THE PROTECTION OF THE COMPLAINANT IS EXTENDED	
• Facilitators; • Persons who are related to the informant and who may suffer retaliation, such as co-workers or relatives of the informant;	

- Legal persons, for whom the informant works or with whom he/she has any other type of relationship in a work context or in which he/she has a significant stake (the reason in this case is to protect, for example, these entities against commercial reprisals)

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 refers to cases in which the informant discloses his or her identity and in cases in which his or her identity is known in accordance with the legal provisions in force. The reason is to ensure these subjects the protections provided for by law, 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.

The company has adopted a web-based reporting channel that allows for anonymous communications.

5.3 SUBJECT OF THE REPORT: WHAT CAN BE REPORTED?

What types of violation can be reported?

- i. Acts or omissions that may constitute a criminal offence or a serious or very serious administrative offence. In any case, this includes all criminal or administrative offences, whether serious or very serious, which involve financial damage to the public treasury and social security and which fall within the scope of Law n. 2/2023;
- 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 security and compliance;**
- ⇒ **Transport safety;**
- ⇒ **Environmental protection;**
- ⇒ **Workplace safety;**
- ⇒ **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.

This procedure and the protection provided by the Law applies to whistleblowers if they report or disclose information on violations acquired in the context of an employment relationship that has already been terminated.

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 System Manager 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 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.

Furthermore, this document is not applicable to:

1. Information affecting classified information. It shall also affect the obligations resulting from the protection of professional secrecy of medical and legal professionals, the duty of confidentiality of the Security Forces and Guards in the context of their actions, as well as the secrecy of judicial decisions.
2. Information relating to infringements in the processing of procurement procedures containing classified information or which have been declared secret or reserved, or those whose execution must be accompanied by special security measures in accordance with the legislation in force, or where the protection of essential interests for the security of the State so requires.
3. In the event of public information or disclosure of any of the offences referred to in Part II of the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, the specific rules on reporting offences in such matters shall apply.

5.4 HOW A REPORT SHOULD BE MADE

Report shall preferably include the following:

- ⇒ ***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.***

They are flagged and therefore admissible:

- ⇒ ***Retaliatory communications which the reporting agent considers to have been made following an report.***

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;*
- ⇒ *Reports of breaches of national security.*

6. REPORTING METHODS AND CHANNELS

6.1 REPORTING CHANNELS

The decree provides potentially more than one modality:

Internal Channel	External Channel AII	Public disclosure	Denunciation
Channels established by the Company and managed by RSII.	Any natural person may inform the Independent Authority for the Protection of Whistleblowers, AAI, or the corresponding regional authorities or bodies, of the commission of any act or omission falling within the scope of this law, directly or by prior communication through the corresponding internal channel.	The whistleblower may resort to public disclosure through the press, media or social networks when: - has already made an internal and/or external report without appropriate action having been taken on the matter within the prescribed period; - it has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest; - there is little likelihood that the report made through an external channel will be handled ineffectively;	Finally, the Decree also recognizes the right of the Committee or the AAI to send the information received to the Public Prosecutor's Office when the facts may constitute a crime.

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 which the whistleblower can use.

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: <https://arcese.software231.eu/>

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 España S.A.U. has appointed a dedicated System Manager who is responsible for receiving and managing alerts. The person responsible has been identified as the Managing Director.

The Manager has been formally established by a resolution of the Board of Directors of Arcese España S.A.U. 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.

The functions assigned to the Manager of the Reporting System are, therefore, to diligently manage the complaints received and the complaints channel in an independent and autonomous manner, guaranteeing the absence of conflicts of interest within the limits and according to the instructions defined by this procedure and by Law 02/2023.

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..

In the event that the facts communicated through the report contain elements constituting a crime, the Company will duly inform the Spanish or European Public Prosecutor's Office, according to their respective competences.

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.;
- Supervisory Board of Arcese España S.A.U.;
- Board of Directors of Arcese España S.A.U..

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.

The identity of the informant may be communicated to the judicial authority, to the public prosecutor's office or to the competent

In disciplinary proceedings against the alleged perpetrator of the reported conduct, the identity of the reporter may only be disclosed to the reported person in order to allow him/her to defend himself/herself with the express consent of the reported person.

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 Organic Law 3/2018.**

To this end, the Company has carried out a data protection impact assessment (DPIA).

The accused has the right to a defense, the right to honor, the presumption of innocence, and the right to the application of disciplinary measures proportional to the seriousness of the facts found.

7.2.2 Protection against retaliation

Arcese España S.A.U., 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 Harm, including damage to the individual's reputation, particularly in social networks, or economic or financial harm, including loss of economic opportunity and loss of earnings;**
- ⇒ **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 España S.A.U. 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

- ⇒ **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.**

Except for the specific limitations prescribed, the reporter is not granted protection in the following cases:

- ⇒ ***The criminal liability of the complainant for the offences of slander and defamation, or his civil liability for the same complaint in cases of wilful misconduct or gross negligence, was established in the first instance judgment.***

If liability is established, a disciplinary sanction shall also be imposed on the reporting or accusing person.

8. DISCIPLINARY SANCTIONS

The Organisation and Control Model, in accordance with art. 31 bis of the Criminal Code, adopted by Arcese España S.A.U. provides for a disciplinary system to punish those who carry out the conduct that is the subject of the complaint, those who violate the whistleblower protection measures, as well as those who have been convicted after a complaint to the Judicial Authority, even if only with a first degree sentence, for the offences of slander or defamation or have been found liable in a civil trial for the same offences with intent or gross negligence. Should the investigations carried out according to this procedure reveal violations or offences against the Personnel of Arcese España S.A.U. and the Companies of the Group or Third Parties (consultants, collaborators, business partners, etc.), the company will act promptly to apply the Disciplinary System.

The Company may therefore initiate disciplinary proceedings against the persons involved in the complaint in accordance with the applicable CCNL and the relevant social regulations.

9. TRAINING AND INFORMATION

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