

INSTRUCTIONS FOR WHISTLEBLOWING MANAGEMENT AND PROTECTION OF THE WHISTLEBLOWER



Who does it involve?

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

The procedure will be detailed and specific for each country and company, harmonising local regulations.



To whom is it addressed?

- To all employees (employed persons)
- Partners with administrative, management, control, supervisory or functions
- Self-employed persons working for group companies
- Volunteers and trainees (paid or unpaid) working at companies
- Freelancers and consultants working for group companies.



What is it for?

Guaranteeing protection not only for confidentiality but also from possible retaliatory measures for persons who expose themselves through whistle-blowing by contributing to the emergence and prevention of risks and situations detrimental to group companies and consequently to the collective public interest.

Provide guidelines and operational indications to the whistleblower on the subject, content, recipients and handling of reports as well as on the forms of protection offered in line with European and local regulatory references



When to report?

When knowledge is gained of well-founded or alleged misconduct based on precise and concordant facts relating to the work context. The subject of a report may be specific violations of national and EU direct regulations and/or unlawful acts of a different nature that harm the public interest or the integrity of Group companies.

Information on reportable infringements does not include news that is clearly unsubstantiated, information that is already fully in the public domain, or information acquired only on the basis of rumours or sources that are not very reliable (so-called rumours).

Who receives the report?

ARCESE has appointed a Whistleblowing Committee (Committee) at central level to which the management of reports concerning the Group's Italian companies has been entrusted, and with the task of coordinating reports concerning foreign companies with local contacts. The Committee is composed of the following functions: Global Safety, Security and Sustainability Director, Global Chief People Officer, Legal Manager. The companies are entitled to appoint a delegate also at local level (authorised person) who will act in coordination with the CIW, or its coordinator.

What cannot be reported?

- (i) Complaints, claims or demands linked to an interest of a personal nature of the reporting person that relate exclusively to his or her individual employment relations or inherent in his or her relations with hierarchically superior persons
- (ii) Reports of breaches of national security and defence or national security-related procurements

What are the internal channels for making a report?

Arcese, having consulted the trade union representatives, has adopted an internal IT channel - web platform. Each Group company has access to the platform from a dedicated URL published on its website.

How to make a whistleblowing report via the Sextant platform

	Go to the webpage and read the privacy policy (acknowledgement) . Click the link of the company you want to report and follow the instructions you will find within the platform and on the website - whistleblowing section.
	Click on the ' new report ' button and fill in the mandatory fields marked with (*), i.e. title and subject of the report. It is up to the reporter to also fill in the other non-compulsory fields providing information on the identity of the reporter. In any case, remember that the report must be substantiated by stating: - The circumstances of time and place in which the reported event occurred; - The description of the fact (also in evidence or with the possibility of attaching documents); - The elements that make it possible to identify the person to whom the reported facts can be attributed.
	The platform will ask you as optional for your consent to disclose your identity (if provided) to persons other than those competent to receive and manage reports.
	When you are certain of the content to be forwarded /in writing or by voice, click on 'Complete Report and Send'.
	The platform will then issue the unique alphanumeric code (ticket code) , which you must note down , keep and not disclose to third parties. This will be the only way through which you will be able to access this report again to monitor its progress and the operator's response, by clicking on 'Reopen Ticket' on the home screen (whether you have made an anonymous report or if you have revealed your identity).
	Once the report has been made, you will receive an acknowledgement of receipt or notification, directly visible in the platform. With this notice, the deadline for notification of receipt of the report is considered to have been met.
	Within three months (except in special cases) of receipt or notification you will receive the outcome of your report.
	You can also send reports anonymously via the platform. they will be considered in different ways from country to country in accordance with local regulations.
	The data and information on the platform are archived within the platform and stored for a period of 5 years.

SIGNALLING OPERATING DIAGRAM



REMEMBER:

- ⇒ ARCESE PROMOTES THE ETHICAL PRINCIPLES OF RESPECT FOR THE INTEGRITY AND PROTECTION OF THE SIGNALLER IN THE ENTIRE PROCESS;
- ⇒ ARCESE IS COMMITTED TO PROTECTING THE PRIVACY OF ALL PERSONS INVOLVED;
- ⇒ REPORTS ARE STORED SECURELY WITHIN THE PLATFORM;
- ⇒ ALL REPORTS ARE SUBJECT TO PRELIMINARY INSTRUCTORY, MAY BE RECONTAINED FOR APPROACH BY AUTHORISED PERSONS (COMMITTEE OR DELEGATED FUNCTIONS);
- ⇒ THE REPORT REMAINS CONFIDENTIAL.

**PROCEDURE FOR WHISTLEBLOWING
MANAGEMENT AND PROTECTION OF THE
WHISTLEBLOWER
ARCESE HUNGARY KFT. - HUNGARY**

1. INTRODUCTION

Arcese Hungary Kft (hereinafter also referred to as the "Company"), 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.

2. REGULATIONS

- ⇒ Directive (EU) 2019/1937;
- ⇒ REGULATION (EU) 2016/679 or "GDPR";
- ⇒ Act XXV of 2023 (hereinafter the "**Act**") on complaints, disclosures in public interest, and related rules on reporting abuses;

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 Hungary Kft.

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 an external reporting channel managed by one of the appointed institutions.

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 Hungary Kft., in compliance with the regulations, identifies the following as potential reporters:

INTERNAL STAKEHOLDER:	EXTERNAL 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; - 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; • Persons in the same working environment with kinship up to fourth degree and stable emotional bond; • Work colleagues with a regular and current relationship (for example friendship) in the same working context; • Entities owned by the reporting agent or for whom the reporting agent works or operating in the same business environment (the rationale here is to protect such entities against commercial retaliation).	

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.

This procedure refers to cases in which the reporting agent discloses his identity, the rationale is to ensure that these subjects the protection provided by law, ensuring 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 protection apply to an anonymous whistleblower, however, the investigation of the report may be omitted if it was made by an unidentifiable whistleblower.

5.3 SUBJECT OF THE REPORT: WHAT CAN BE REPORTED?

In the whistleblowing system, information regarding unlawful or presumed unlawful acts, omissions, or other wrongdoings may be reported.

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

- ⇒ ***Corruption, active and passive;***
- ⇒ ***Behaviour to obstruct the control activities of the Supervisory Authorities (e.g. failure to provide documentation, presentation of false or misleading information);***
- ⇒ ***Promise or giving of money, goods or services or other benefits to corrupt suppliers or customers;***
- ⇒ ***Illegal tax, accounting and financial conduct;***
- ⇒ ***Tax fraud;***
- ⇒ ***Violations of human rights;***
- ⇒ ***Environmental and health and safety offences against workers;***
- ⇒ ***Unlawful use of personal data or blatant violations of the privacy policy;***
- ⇒ ***Competition and State aid violations;***
- ⇒ ***Violations of the Code of Ethics and the rules contained in the Organization Management and Control Model.***

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 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.

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 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	Public disclosure	Denunciation
Channel set up by the Company and managed by the Manager.	Anyone can submit a report to the separate whistleblowing system set by the established bodies. The separate whistleblowing system must be established and operated in such a way that: a) it ensures the completeness, integrity, and confidentiality of the information contained in the report, and b) it allows for the long-term storage of the information contained in the report to enable future investigations. Reports in the separate whistleblowing system may concern unlawful or presumed unlawful acts, omissions, or other wrongdoings.	The reporter may use public disclosure by press or media, social media when: • has already issued an internal and/or external report without receiving feedback; • is concerned that the report may result in retaliation; • considers that the violations may constitute an imminent or manifest danger to the public interest.	The Act finally also recognizes the power to the reporting agent to denounce illegal conduct configurable as crimes directly to the national authorities.

6.2 INTERNAL REPORTING CHANNEL: SESTANTE WEB PLATFORM

Arcese Hungary Kft. has set up a dedicated internal reporting channel to which the whistleblower may refer. 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 (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.com/whistleblowing/>.

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.

6.3 EXTERNAL REPORTING CHANNEL

Written or oral communication on violations can be submitted through an external reporting channel managed by the appointed institutions:

- a) Directorate-General for Audit of European Funds: <https://eutaf.hu/>
- b) the Integrity Authority: <https://integritashatosag.hu/>
- c) Hungarian Competition Authority: <https://www.gvh.hu/>
- d) Public Procurement Authority: <https://www.kozbeszerzes.hu/>
- e) Hungarian Energy and Public Utility Regulatory Authority: <https://www.mekh.hu/>
- f) Hungarian National Bank: <https://www.mnb.hu/>
- g) Hungarian National Authority for Data Protection and Freedom of Information: <https://www.naih.hu/>
- h) National Media and Infocommunications Authority: <https://nmhh.hu/>
- i) Hungarian Atomic Energy Authority: <https://www.haea.gov.hu/>
- j) Supervisory Authority for Regulated Services: <https://sztfh.hu/>

7. MANAGEMENT OF THE REPORT

7.1 WHO RECEIVES THE REPORT – WHISTLEBLOWING INTERNAL COMMITTEE

Arcese Hungary Kft has appointed a dedicated System Manager responsible for receiving and handling reports. The System Manager is the Site Manager. In cases where the reported party coincides with the Officer, the report will be managed by a Substitute, who has been previously designated by the Company as the Coordinator of the Committee established by the parent company, Arcese Trasporti S.p.A.

The Manager has been formally established by a resolution of the Board of Directors of Arcese Hungary Kft 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 Committee – as well as the Officer and the Substitute – is designated as a “person authorized to process data” under the current data protection regulations.

7.1.1 Whistleblowing System Manager Activities

The System 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 responsible person 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 System Manager carries out the assessment (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 Committee 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 communication with the Whistleblowing Committee established at 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.

Given the absence of specific provisions in the Act, 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:

- Arcese Hungary Kft. Board of Directors;
- Board of Statutory Auditors and Supervisory Body.
- Arcese Trasporti S.p.A's whistleblowing committee

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 individuals investigating the report may share information regarding the content of the report and the person implicated in the report—beyond informing the person concerned—only to the extent strictly necessary for conducting the investigation, and only with other organizational units or employees of the employer.

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.

In criminal proceedings, the identity of the reporting agent is covered by secrecy

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")**.

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

7.2.2 Protection against retaliation

Arcese Hungary Kft, 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 Hungary Kft 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 willful 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. TRAINING AND INFORMATION

Arcese Hungary Kft will provide all stakeholders with regular information and training.

This procedure is published on:

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

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