

# **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 <b>read the privacy policy (acknowledgement)</b> .<br>Click the <b>link</b> 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 ' <b>new report</b> ' 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: <ul style="list-style-type: none"> <li>- <b>The circumstances of time and place in which the reported event occurred;</b></li> <li>- <b>The description of the fact (also in evidence or with the possibility of attaching documents);</b></li> <li>- <b>The elements that make it possible to identify the person to whom the reported facts can be attributed.</b></li> </ul> |
|    | The platform will ask you as optional for your <b>consent</b> 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 <b>unique alphanumeric code (ticket code)</b> , which you must <b>note down</b> , keep and not disclose to third parties. This will be the only way through which you will be able to <b>access this report again</b> 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 <b>anonymously</b> 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 DEUTSCHLAND GMBH**

# PROCEDURE FOR WHISTLEBLOWING MANAGEMENT AND PROTECTION OF THE WHISTLEBLOWER

## 1. INTRODUCTION

**ARCESE DEUTSCHLAND GMBH** (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 – Whistleblowing Directive
- ⇒ REGULATION (EU) 2016/679 or "GDPR";
- ⇒ BGBl. 2023 I Nr. 140 ("Hinweisgeberschutzgesetz" of 31 May 2023, so-called "**HinSchG**"), implemented in Germany the European Directive No. 2019/1937 on whistleblowing.

## 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 Responsible;**
- ✓ **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 Deutschland GmbH.

## 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 the Federation or the Länder and are generally open to all whistleblowers. At federal level, an external communication office of this kind has been established at the Federal Office of Justice (Bundesamt für Justiz).

**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

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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 Deutschland GmbH, in compliance with the regulations, identifies the following as potential reporters:

| INTERNAL STAKEHOLDER:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | EXTERNAL STAKEHOLDER:                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>- All employees, regardless of their contractual status and function;</li><li>- Persons with administrative, managerial, supervisory, supervisory or representative functions, including de facto functions.</li></ul>                                                                                                                                                                                                                                                                | <ul style="list-style-type: none"><li>- self-employed persons and collaborators, who provide goods or services or carry out works in favour of the Company;</li><li>- Volunteers and trainees, paid and unpaid, who work in the Company's working environment;</li><li>- Self-employed persons and consultants working with the Company.</li></ul> |
| OTHER SUBJECTS TO WHICH THE PROTECTION OF THE COMPLAINANT IS EXTENDED                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                    |
| <ul style="list-style-type: none"><li>• Facilitators;</li><li>• Persons in the same working environment with kinship up to fourth degree and stable emotional bond;</li><li>• Work colleagues with a regular and current relationship (for example friendship) in the same work environment;</li><li>• 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).</li></ul> |                                                                                                                                                                                                                                                                                                                                                    |

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.

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## 5.2 ANONYMOUS REPORTS

According to Section 16(1) of the HinSchG, there is expressly no obligation to set up internal reporting channels in such a way that anonymous reports can be sent.

The rule, however, provides that reports received anonymously must also be taken into account.

In the case of an anonymous report, the content of the report is decisive for its admissibility or 'taking charge'. Only substantiated and evidenced reports will therefore be taken into account.

## 5.3 SUBJECT OF THE REPORT: WHAT CAN BE REPORTED?

Section 2 of the **HinSchG** provides an exhaustive list of offences that may be the subject of a notification.

A reporting person may, therefore, report offences under German law, provided they relate to the protection of life, physical integrity, health, or the rights of employees or their representatives. This includes, for example, breaches of occupational health and safety regulations or violations of provisions concerning the duty to provide information and disclosure to labour constitution bodies, such as works councils.

Additionally, this encompasses all offences under federal and state legislation enacted to implement certain EU directives, as well as violations of directly applicable EU regulations across a variety of areas, including, but not limited to:

- Rules to prevent money laundering and terrorist financing;
- Product safety regulations;
- Transport security regulations;
- Regulations on the Transport of Dangerous Goods;
- Environmental protection and radiation protection regulations;
- Quality and safety standards for medicines and devices;
- Consumer protection regulation;
- Data protection and IT security regulations;
- Public Procurement Law;
- Accounting Rules for Joint Stock Companies;
- Regulation of competition law.

This also includes acts or omissions that harm the financial interests of the European Union pursuant to Article 325 TFEU (Treaty on the Functioning of the European Union). Acts or omissions relating to the internal market, as referred to in Article 26(2) (including infringements in the field of competition and State aid).

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.



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## 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 CHANNEL

The HinSchG provides potentially more than one modality:

| Internal Channel                                                 | External Channel                                                                                                                                                                                                                                                      | Public disclosure                                                                                                                                                                                                                                                                                                                                                                                | Denunciation                                                                                                                                                  |
|------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Channel set up by the Company and managed by the System Manager. | External reporting offices are run by the Federation or the Länder and are generally open to all whistleblowers.<br><br>At federal level, an external communication office of this kind has been established at the Federal Office of Justice (Bundesamt für Justiz). | The reporter may use public disclosure by press or media, social media when: <ul style="list-style-type: none"><li>• has already issued an internal and/or external report without receiving feedback;</li><li>• is concerned that the report may result in retaliation;</li><li>• considers that the violations may constitute an imminent or manifest danger to the public interest.</li></ul> | The HinSchG finally also recognizes the power to the reporting agent to denounce illegal conduct configurable as crimes directly to the national authorities. |

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## 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 (Federal Data Protection Act - Bundesdatenschutzgesetz, or BDSG; 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.

## 7. MANAGEMENT OF THE REPORT

### 7.1 WHO RECEIVES THE REPORT – WHISTLEBLOWING INTERNAL COMMITTEE

Arcese Deutschland GmbH has appointed a System Manager, responsible for receiving and managing reports. The role of the Manager has been assigned to the Sole Director. 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 was formally established by a resolution of the Board of Directors of Arcese Deutschland GmbH and is tasked with analyzing all reports received by the company, as well as coordinating with the Whistleblowing Committee established by the parent company, Arcese Trasporti S.p.a. This is in accordance with the intercompany agreements in place within the Group.

The Committee - as well as any delegated functions - is appointed as an 'authorised person for processing' within

the framework of the applicable data protection legislation.

## **7.1.1 Whistleblowing Committee 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 Manager 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 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 Responsible will maintain constant coordination and dialogue with the Whistleblowing Committee established at the parent company, Arcese Trasporti S.p.A.

If the facts reported through the notification contain elements constituting a criminal offense, the Company will promptly inform the German's Prosecutor's Office or the European Public Prosecutor's Office, depending on their respective jurisdictions.

## **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 no longer than it is necessary and proportionate as provided by Article 18 of the Directive (EU) 2019/1937. 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:

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- Whistleblowing Committee of Arcese Trasporti S.p.A.;
- Board of Auditors and Supervisory Board;
- Board of Directors of Arcese Deutschland GmbH.

## 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.

**In criminal proceedings**, at the request of the authority or in administrative proceedings following a report or a court order.

In the case of reporting person who **intentionally or through gross negligence** reports incorrect information on violations.

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 Deutschland GmbH, 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.**

# PROCEDURE FOR WHISTLEBLOWING MANAGEMENT AND PROTECTION OF THE WHISTLEBLOWER

Arcese Deutschland Gmbh 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

Breaches of the provisions of the German whistleblowing legislation are punishable as offences with a penalty under Section 40 of the **HinSchG**.

A penalty of up to EUR 50,000 may be imposed on any person who prevents (or attempts to prevent) a report or subsequent communication, undertakes (or attempts to undertake) a prohibited reprisal, or intentionally or recklessly violates a duty of confidentiality.

In the event of negligent breach of the duty of confidentiality, a penalty of up to EUR 10,000 may be imposed.

Should the investigation activities conducted according to this procedure reveal violations or offences against the Personnel of Arcese Deutschland Gmbh and Group Companies or Third Parties (consultants, collaborators, business partners, etc.), the company will act promptly to apply the Disciplinary System.

These sanctions also aim to ensure compliance with whistleblower protection measures and to promote a safe environment for those who decide to report breaches or misconduct.

In the event of intentional or grossly negligent wrongful reporting, the reporting person acting in bad faith is liable to pay compensation for the resulting damage pursuant to Section 38 of the **HinSchG**.

## 9 TRAINING AND INFORMATION

Arcese Deutschland Gmbh will provide all stakeholders with regular information and training.

This procedure is published on:

- Arcese's website;

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- The Arxivar system / internal portal / intranet / noticeboards, etc.

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