Rev. 0 of 01/24/2022 - First Issue.
Rev. 01 of 09.12.2022 On 9 December 2022, the Council of Ministers approved the legislative decree for the transposition of EU Directive 1937/2019 on whistleblowing, which aims to regulate the protection of whistleblowers within the European Union, through minimum protection standards, aimed at harmonizing national regulations.
Rev. 02 of March 30, 2023 , following the entry into force of Legislative Decree no. 24 of March 10, 2023, implementing Directive (EU) 2019/1937 on the protection of persons reporting violations of Union law and containing provisions on the protection of persons reporting violations of national legislation. A new external reporting channel has been established (National Anti-Corruption Authority – ANAC). Section 5. – Register of Reports established. Section 6.
Rev. 03 of 09.16.2025 – Revision of Reporting Channels – Par. 5 REPORTING CHANNELS.

1. PREMISE

In compliance with the provisions of the Sarbanes - Oxley Act of 2002, EU Directive 2019/1937 , Legislative Decree 10 March 2023, no. 24 implementing Directive (EU) 2019/1937, the Organization, Management and Control Model pursuant to Legislative Decree no. 231/2001 and the overall compliance system of Bertani Trasporti SpA (hereinafter "Bertani" or the "Company").
The Company has chosen to adopt a whistleblowing system that allows it to manage reports, including anonymous ones. The Whistleblowing System adopted by the Company ensures the receipt, analysis, and processing of reports submitted by anyone, including stakeholders, Bertani personnel (Bertani personnel and all those, both natural and legal persons, who operate in Italy and abroad to achieve Bertani's objectives, each within the scope of their respective roles and responsibilities), and other third parties (suppliers, Third Parties, Consultants), even in confidential or anonymous form.
These reports concern behavior by Bertani personnel in violation of the Code of Ethics, laws, regulations, provisions of the authorities, internal regulations, Model 231, or Compliance Models, or any behavior likely to cause harm or damage, even to Bertani's reputation. The results of the investigation, conducted by the persons responsible for the reported cases, will be submitted to the attention of internal/external inter-functional bodies dedicated to managing reports, as well as, for reports within their respective areas of responsibility, to the Supervisory Board and Bertani's senior management.

1. PURPOSE and EFFECTIVENESS of the PROCEDURE

This regulatory instrument governs the process of receiving, analyzing, and processing reports submitted by anyone (e.g., stakeholders, Company personnel, etc.), including confidential or anonymous form.
This annex complies with the requirements referred to in the introduction and, more recently, also with Legislative Decree no. 24 of 10 March 2023, published in the Official Journal - General Series no. 63 of 15 March 2023, implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law and laying down provisions regarding the protection of persons reporting breaches of national legislation.
The reports concern, in particular:

i) Requests for clarification on the correctness of one's own or others' behavior for the purposes of full compliance with the Company's compliance system;
ii) Reports of alleged violations, requests, instigations, and inducements to violate laws or regulations, provisions of Bertani's Code of Ethics, or internal procedures relating to the Company's activities and services;
iii) Reports of alleged violations of the 231 Organizational Model, including as a result of conduct that may constitute a criminal offence and/or illegal act under the 231 Organizational Model.

This Procedure is available on the Company website www.bertanitrasporti.it.

2. RECIPIENTS

The recipients of this document are :

Bertani personnel, stakeholders, and other third parties who witness an offense or irregularity related to the conduct of Bertani personnel.

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3. TYPES OF REPORTS

This Procedure considers the following Reports:

i) Illicit report: A report which, based on the results of the preliminary investigation, is found to be unfounded on the basis of objective elements, and for which the specific circumstances ascertained during the investigation itself allow us to believe that it was made in bad faith or with malice;

ii) Detailed and verifiable report: A report in which the author's account of facts, events or circumstances that constitute the bases of the alleged wrongdoing (e.g., type of wrongdoing committed, reporting period, value, causes and purposes of the wrongdoing, companies/areas/individuals/units/entities affected or involved, anomaly in the internal control system, etc.) is provided in sufficient detail to allow the competent corporate bodies, based on the investigative tools available, to concretely verify the validity or otherwise of the reported facts or circumstances;

iii) Reporting of significant facts: Reporting for which Bertani can estimate a quantitatively and qualitatively significant impact on the financial statements (in terms of accounting issues, statutory audit of the accounts, internal controls on financial reporting).

4. PROTECTION OF THE REPORTER and GENERAL PRINCIPLES

Bertani personnel who receive a Report and/or are involved, in any capacity, in its investigation and handling are required to ensure the utmost confidentiality regarding the individuals and facts reported,using, for this purpose, criteria and methods of communication suitable for protecting the identity and reputation of the persons mentioned in the Reports, as well as the anonymity of the identifying data of the reporting persons (the so-called 'principle of confidentiality of the reporting person'), avoiding in any case the communication of the data acquired to persons outside the process of investigation and handling of Reports governed by this Bertani regulatory instrument. All Bertani personnel are also strictly prohibited from engaging in retaliatory or discriminatory actions, whether direct or indirect, against the reporting party for reasons related, directly or indirectly, to the Report.
The identity of the whistleblower must be protected in all contexts, starting from the moment the report is sent.
Whistleblowers who report unlawful conduct of which they have become aware cannot be sanctioned or subjected to any retaliation – art. 17 Legislative Decree 24/2023 – (e.g., dismissal, suspension, or equivalent measures, demotion or failure to promote, change of duties, change of workplace, salary reduction, modification of working hours, etc.).
Any whistleblower who believes they have suffered retaliation following a report must provide detailed information using the channels made available or by reporting the retaliatory event to the National Anti-Corruption Authority (ANAC) through the official website www.anticorruzione.it .

5. REPORTING CHANNELS

As required by EU Directive 2019/1937, the channels for reporting are as follows:

i) **External Channel:** National Anti-Corruption Authority (ANAC) through the website www.anticorruzione.it and by accessing the screen: Reporting of unlawful conduct – Whistleblowing.

ii) **OdV Channel:** Email account of the Supervisory Body which, in compliance with current legislation and this procedure, will evaluate reports in accordance with Model 231 and within its own area of competence, which is as follows: odv@bertanitrasporti.it

iii) **Internal Channel:**

a) In person to the Internal Compliance Team c/o Bertani Trasporti SpA – Via Cavour 58 – 46043 Castiglione delle Stiviere (MN);

b) By telephone to the Internal Compliance Team number +39 0376 678600;

c) By postal communication sent to the attention of the Internal Compliance Team at Bertani Trasporti SpA – Via Cavour 58 – 46043 Castiglione delle Stiviere (MN);

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d) By sending a communication to the Internal Compliance Team email address: segnalazioni@bertanitrasporti.it

iv) Through the "My Whistleblowing" software platform, managed via the "My Governance *" platform* available on the company website www.bertanitrasporti.it and on the internal portal portale.bertani.lan . The methods of using this platform are available in the Instruction P700_I01 Reporting Management System - My Governance Platform attached here (Annex 1).

Reports Received Outside the Eligible Channels Bertani personnel receiving a report that has passed outside the established channels must promptly forward it, in original with any attachments, to the competent Internal Compliance Team unit, in compliance with the strictest confidentiality criteria and using methods that protect the reporting party and the identity and integrity of the reported individuals, without prejudice to the effectiveness of subsequent investigation activities.

6. OPERATING METHODS FOR MANAGING REPORTS

The Functions receiving the Reports (OdV and Internal Compliance Team, hereinafter the "Functions") must manage the Reports received with the following methods and analysis steps:

The Functions ensure that all appropriate checks are carried out on verifiable reported facts, through one or more of the following activities, ensuring that these phases are completed as quickly as possible and in compliance with the principles of objectivity, competence, and professional diligence. Furthermore, suitable procedures will be implemented to ensure transparency and correctness in the management of Reports if the Report pertains to a member of the same Functions receiving the Reports:

a) Preliminary verification: the objective of the preliminary verification is to proceed with the classification of the communications received in order to identify the Reports to be processed in application of this regulatory instrument, as well as to evaluate the presence of the necessary conditions to initiate the subsequent investigation phase;

b) Investigation and Investigation: The objective of the investigation activities on the Reports is to carry out checks, analyses and specific evaluations regarding the validity or otherwise of the reported facts, as well as to formulate any recommendations regarding the adoption of the necessary corrective actions in the areas and company processes affected by the Report aimed at strengthening the internal compliance system and ensuring compliance with the Code of Ethics, for which the managers draw up a specific action plan.
The Functions involved ensure that the necessary checks are carried out: (i) directly by acquiring the information required for the assessments from the relevant line structures or (ii) through other Company functions. In the case of (ii), the structures responsible promote and coordinate the most appropriate checks, also making use of the competent functions/offices;

c) Archiving: At the end of the investigations, the Functions prepare, in plenary session and after joint evaluation, the proposal to archive the case or to arrange further investigations.

d) Compilation of the Whistleblowing Report Register: The reports received (including those archived) must be recorded in chronological order in the specific Register P700_M01 Whistleblowing Report Register.

7. MONITORING AND CORRECTIVE ACTIONS

At the end of the investigation and investigation phase, if the Functions have not chosen to archive the Report, they will proceed to:

- Agree with the Board of Directors and the managers of the Areas affected by any Reporting an "Action Plan" necessary for the control gaps identified, ensuring that its implementation is monitored;
- Agree with the relevant Areas on any initiatives to be undertaken to protect the Company's interests (e.g. legal action, suspension/cancellation of suppliers);
- Request the initiation of disciplinary proceedings against the Reporter, in the event that the Reports were made in bad faith, with malice or for defamatory purposes.

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8. REPORTING

The Internal Compliance Team is responsible for completing Form P700_M01, the Whistleblowing Report Register, with the assistance of the Supervisory Board. This register will be shared semi-annually with the Board of Directors and the heads of the areas affected by the report.

9. DISCIPLINARY SANCTIONS

Bertani will take action against any unlawful conduct attributable to Company personnel that emerges from the investigation of Reports conducted pursuant to this regulatory instrument. Bertani will, in any case, make every reasonable effort to prevent any conduct that violates this Procedure.

In the event of violation of this Procedure, Bertani will take appropriate disciplinary measures, in accordance with the provisions of Model 231 and the collective labor agreement or other applicable national regulations.

10. DOCUMENTATION STORAGE

All the functions involved in the activities governed by this regulatory instrument ensure, each within their own sphere of competence and also through the information systems used, the traceability of data and information and ensure the conservation and archiving of the documentation produced, whether paper or electronic, in order to allow the reconstruction of the various phases of the process itself.
Internal and external reports and related documentation are retained for the time necessary to process them and in any case no longer than five years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations set forth in Article 12 of Legislative Decree 24/2023 and the principle set forth in Articles 5, paragraph 1, letter e), of Regulation (EU) 2016/679 and 3, paragraph 1, letter e), of Legislative Decree No. 51/2018.

11. DISSEMINATION OF THE PROCEDURE

This Procedure will be disseminated as widely as possible. This document is published on Bertani's intranet and website.
The Functions involved shall ensure, to the extent of their competence, the updating of the delivery or dispatch of this regulatory instrument in the event of personnel changes and/or changes in the corporate shareholding structures.
Bertani's Human Resources department ensures, within its scope of competence, that this regulatory instrument is delivered to employees upon hiring to certify that they have read it.

12. PROCESSING OF PERSONAL DATA

The processing of personal data in connection with Reports will be carried out in accordance with Regulation (EU) 2016/679 on the protection of personal data of natural persons (GDPR), as well as any other applicable laws and/or regulations to the extent compatible with the GDPR, and the specific information published on the Bertani website (hereinafter, the "Information"). In managing Reports, the personal data of the reporting party will be processed, where the Report is nominative, as well as the personal data of the reported individual, such as name, surname, position held, etc., as well as the personal data of any third parties, as well as any additional information collected during the investigation that is necessary and adequate to ascertain and verify the validity or otherwise of the Report.
Interested parties may exercise, where required by applicable law, their rights under the GDPR by sending an email to the address below:

- dpo@bertanitrasporti.it ;

You also have the right to contact the data protection authority, which is responsible for dealing with unlawful data processing.

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13. LIST OF ATTACHMENTS

ALL.1 : Instruction P700_I01 Reporting Management System - My Governance 2.0 Platform attached hereto.
ALL.2 : Form P700_M01 Whistleblowing Report Register.

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