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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, the purpose of which is to regulate the protection of whistleblowers within the Union European Union, through minimum protection standards, aimed at standardizing national regulations.

Rev. 02 of 03.30.2023 following the entry into force of Legislative Decree 10 March 2023 n. 24 implementing Directive (EU) 2019/1937 concerning the protection of persons who report violations of EU law and laying down provisions concerning the protection of persons who report violations of national regulatory provisions. New external reporting channel planned (National Anti-Corruption Authority - ANAC). Par. 5. – Register of Reports established Par. 6.

1. PREMISE

In compliance with the provisions of the Sarbanes - Oxley Act of 2002, of the EU directive 2019/1937 , of the Legislative Decree of 10 March 2023, n. 24 implementing directive (EU) 2019/1937 from the Organizational, management and control model pursuant to Legislative Decree no. 231/2001 and by the overall compliance system of Bertani Trasporti SpA (hereinafter 'Bertani' or the 'Company').

The Company has chosen to adopt a Whistleblowing system that allows for the management of reports, including anonymous ones.

The Whistleblowing System adopted by the Company makes it possible to guarantee the receipt, analysis and treatment of reports forwarded by anyone, whether they are stakeholders, Bertani personnel (Bertani personnel and all those, both natural and legal persons, who operate in Italy and abroad for the achievement of Bertani's objectives, each within the scope of their own functions and responsibilities) and other third parties (suppliers, Third Parties, Consultants), also in confidential or anonymous form.

These are reports concerning behaviors put in place by Bertani Personnel, in violation of the Code of Ethics, laws, regulations, provisions of the Authorities, internal regulations, Model 231 or Compliance Models, in any case capable of causing damage or prejudice, even only in image, to Bertani. The results of the investigation, conducted by the persons in charge of the reported cases, will be submitted to the attention of internal/external inter-functional bodies dedicated to the management of reports, as well as, for reports within their respective competence, of the Supervisory Body and of Bertani's top management.

1. PURPOSE and EFFECTIVENESS of the PROCEDURE

This regulatory instrument regulates the process of receiving, analyzing and processing the reports transmitted by anyone (e.g.: stakeholders, personnel employed by the Company, etc.), even in confidential or anonymous form.

This annex complies with the requirements referred to in the introduction and more recently also with Legislative Decree 10 March 2023, n. 24 published in the GU - General Series n. 63 of 03.15.2023 implementing directive (EU) 2019/1937 of the European Parliament and of the Council, of 23 October 2019, concerning the protection of persons who report violations of EU law and laying down provisions concerning the protection of persons who report violations of national regulations.

The reports concern, in particular:


- i) Requests for clarification on the correctness of one's own behavior or that of others for the purposes of full compliance with the Company's compliance system;
- ii) Communications of alleged violations, requests, instigations and inducements to violate laws or regulations, provisions of the Bertani Code of Ethics, internal procedures with reference to the activities and services of interest to the Company;
- iii) Communications of alleged violations of the 231 Organizational Model, also following behaviors at risk of crime and/or offense envisaged by the 231 Organizational Model.

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

2. RECIPIENTS

Recipients of this document are :

Bertani personnel, Stakeholders and other third parties, witnesses of an offense or irregularity referable to the behavior of Bertani personnel.

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3. TYPE OF REPORTS

The following Reports are taken into consideration in this Procedure:

- i) Illicit report: Report which, from the outcome of the investigation stage, is found to be unfounded on the basis of objective elements, and with respect to which the concrete circumstances ascertained during the course of the investigation itself allow us to believe that it was made in bad faith or with malice;
- ii) Detailed and verifiable report: Report in which the narration by the author of facts, events or circumstances that constitute the founding elements of the alleged offense (for example, type of offense committed, reference period, value, causes and purpose of the crime, companies/areas/persons/units/entities concerned or involved, anomaly in the internal control system, etc.) is carried out with a sufficient degree of detail to concretely allow, on the basis of the investigative tools available, the competent corporate bodies to verify the validity or otherwise of the facts or circumstances reported;
- iii) Disclosure relating to relevant facts: Disclosure for which a quantitatively and qualitatively significant impact on the financial statements (in terms of accounting issues, statutory auditing, internal controls on financial reporting) can be estimated for Bertani.

4. PROTECTION OF THE REPORTER and GENERAL PRINCIPLES

Bertani Personnel who receive a Report and/or who are involved, for whatever reason, in the investigation and treatment of the same, are required to guarantee maximum confidentiality on the subjects and facts reported, using, for this purpose, criteria and methods of communication suitable for protecting the identity and integrity of the persons mentioned in the Reports, as well as the anonymity of the identification data of the whistleblowers (so-called "principle of confidentiality of the whistleblower"), avoiding in any case the communication of the data acquired to subjects unrelated to the process of instruction and treatment of the Reports governed by this regulatory instrument of Bertani. All Bertani subjects are also absolutely prohibited from adopting retaliatory or discriminatory acts, direct or indirect, against the whistleblower for reasons connected, directly or indirectly, to the Report.

The identity of the whistleblower must be protected in every context, starting from the moment the report is sent.


Reporters who report unlawful conduct of which they have become aware cannot be sanctioned or suffer any retaliation - art. 17 Legislative Decree 24/2023 - (e.g. dismissal, suspension or equivalent measures, demotion or non-promotion, change of function, change of workplace, salary reduction, change in working hours, etc.) .

The whistleblower who, following the report, believes he has suffered retaliation must give detailed notice of the same by making use of the channels made available or communicating 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 making reports are as follows:

- i) **External channel** : email account of an external legal advisor who, in compliance with the legislation in force and with this procedure, will evaluate the reports and which is as follows:
reporting.consulenteexternal@bertanitrasporti.it
National Anti-Corruption Authority (ANAC) through the website www.anticorruzione.it and by accessing the screen: Reporting of illegal conduct – Whistleblowing.
- ii) **OdV channel** : email account of the Supervisory Body which, in compliance with the legislation in force and with this procedure, will evaluate the reports in compliance with the 231 Model and within its area of competence which is as follows: odv@bertanitrasporti.it
- iii) **Internal Channel**:

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- a) In person to the Internal Compliance Team c/o Bertani Trasporti SpA – Via Cavour 58 – 46043 Castiglione delle Stiviere (MN);
- b) By telephone on the number of the Internal Compliance Team +39 0376 678600;
- c) By postal communication sent to the attention of the Internal Compliance Team c/o Bertani Trasporti SpA – Via Cavour 58 – 46043 Castiglione delle Stiviere (MN);
- d) By communicating to the Internal Compliance Team email account depositi@bertanitrasporti.it
- iv) Through the "My Whistleblowing" software platform , managed through 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 Report Management System - My Governance Platform attached hereto (**Annex 1**).

Reports received outside the envisaged channels Bertani Personnel who receive a Report which transited outside the envisaged channels must transmit it without delay, in the original with any attachments, to the competent Internal Compliance Team unit, in compliance with strict confidentiality criteria and with methods suitable for protecting the whistleblower and the identity and integrity of the persons reported, without prejudice to the effectiveness of the subsequent assessment activities.

6. OPERATIVE METHODS FOR MANAGING THE REPORT

The Functions receiving the Reports (External Consultant, SB and Internal Compliance Team, hereinafter the "Functions") will have to manage the Reports received with the following methods and steps of analysis:


The Functions ensure that all the appropriate checks on the verifiable facts reported are carried out, through one or more of the following activities, guaranteeing that these phases are carried out in the shortest time possible and in compliance with the principles of objectivity, competence and professional diligence; moreover, appropriate procedures will be ensured to guarantee transparency and correctness in the performance of Whistleblowing management activities if the Whistleblowing relates to a member of the same Functions receiving the Whistleblowing:

- 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 conditions necessary for the start of the subsequent verification phase;
- b) Assessment and Investigation: The objective of the assessment activities on the Reports is to proceed with the checks, analyzes and specific evaluation regarding the validity or otherwise of the reported facts, as well as to formulate any recommendations regarding the adoption of the necessary corrective actions on the areas and on the corporate processes affected by the Report aimed at strengthening the internal compliance system and ensuring compliance with the Code of Ethics, against 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 elements necessary for the assessments from the line structures involved or (ii) through the other Company functions. In case ii) the structures in charge 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 the plenary session and after joint evaluation, the archiving proposal or prepare further investigations.
- d) Compilation of the Whistleblowing Register: The reports received (including those filed), must be noted in chronological order in the appropriate Register P700_M01 Register of Whistleblowing Reports.

7. MONITORING AND CORRECTIVE ACTIONS

At the end of the assessment and preliminary investigation phase, if the Functions have not chosen to file the Report, they will:

- Agree with the Board of Directors and the managers of the Areas involved in any Reporting an "Action Plan" necessary for the control gaps identified, ensuring the monitoring of its implementation;

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- Agree with the Areas concerned on any initiatives to be undertaken to protect the interests of the Company (e.g. legal actions, suspension/cancellation of suppliers);
- Request the initiation of disciplinary proceedings against the Whistleblower, in the event that the Whistleblowing Reports were made in bad faith, with willful misconduct or for defamatory purposes.

8. REPORTING

The Internal Compliance Team takes care of completing the P700_M01 Whistleblowing Report Register Form, assisted by the Supervisory Body and the External Legal Advisor. This register will be shared every six months with the Board of Directors and with the Managers of the Areas involved in the Report.

9. DISCIPLINARY SANCTIONS

Bertani will sanction any unlawful conduct, attributable to the Company's Personnel, which should emerge following the verification of Reports conducted pursuant to this regulatory instrument, Bertani, in any case, will make every reasonable effort to prevent any conduct that violate this Procedure.

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

10. DOCUMENTATION ARCHIVING

All the Functions involved in the activities governed by this regulatory instrument ensure, each to the extent of their competence and also through the information systems used, the traceability of data and information and ensure the conservation and archiving of the documentation produced, paper and/or electronic, in order to allow the reconstruction of the different phases of the process itself.

The reports, internal and external, and the related documentation are kept for the time necessary to process them and in any case no later than five years from the date of communication of the final outcome of the reporting procedure in compliance with the confidentiality obligations referred to in 'art. 12 Legislative Decree 24/2023 and the principle referred to 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 the Bertani intranet and internet sites.

The Functions involved ensure, as far as they are concerned, the updating of the delivery or sending of this regulatory instrument in the event of personnel changes and/or changes in the shareholding corporate structures.

Bertani's human resources department ensures, within its area of responsibility, the delivery of this regulatory instrument to employees upon hiring to certify that they have been read.

12. PROCESSING OF PERSONAL DATA

The processing of personal data in the context of the Reports will take place pursuant to Regulation (EU) 2016/679 relating to 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 itself, and of the specific information published on the Bertani website (hereinafter "Information"). As part of the management of Whistleblowing reports, both personal data of the whistleblower will be processed, where the Whistleblowing is by name, and personal data of the reported subject, such as name, surname, position held, etc. that personal data of any third parties, as well as any further information collected in the context of the investigations that is necessary and adequate to ascertain and verify the validity or otherwise of the Report.

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Interested parties may exercise, if required by the applicable legal provisions, the rights provided for by the GDPR by sending a communication by e-mail to the address indicated below:

- dpo@bertanitrasporti.it;

Furthermore, the right to complain to the data protection authority responsible for unlawful data processing is guaranteed.

13. LIST OF ATTACHMENTS

ANNEX 1 : Instruction P700_I01 Report Management System - My Governance Platform attached hereto.

ANNEX 2 : Form P700_M01 Register of Whistleblowing Reports.