		PROCEDURE <i>Whistleblowing System</i>		
<i>Code</i>	<i>Drawn up by</i>	<i>Checked by</i>	<i>Approved by</i>	Rev. 00 – 28.01.2022
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INTRODUCTION

In compliance with the provisions of the Sarbanes - Oxley Act of 2002, EU Directive 2019/1937, the Model of Organisation, Management and Control pursuant to Legislative Decree no. 231 of 2001 and the overall internal compliance system of Bertani Trasporti S.p.A. (hereinafter referred to as 'Bertani' or the 'Company'), the Company has chosen to adopt a Whistleblowing system that enables it to manage reports, including anonymous ones, received by Bertani.

We guarantee the receipt, analysis and processing of reports forwarded by anyone, be they stakeholders, Bertani's personnel (Bertani's employees and all those, both natural and legal people, who operate in Italy and abroad for the achievement of Bertani's objectives, each within the scope of their functions and responsibilities) and other third parties (suppliers, third parties, consultants), both in confidential or anonymous way.

These are reports concerning conducts by Bertani's Personnel in violation of the Code of Ethics, laws, regulations, provisions of the Authorities, internal regulations, Model 231 or Compliance Models, which may in any case cause damage or harm, even if only in terms of image, to Bertani. The results of the investigation, carried out by the people in charge of this task on the reported cases, shall be submitted to the attention of internal inter-functional bodies dedicated to the management of reports, as well as to the Supervisory Body and Bertani's top management for the reports falling under their respective competence.


1. PURPOSE and EFFECTIVENESS of the PROCEDURE

This regulatory instrument presides over the process of receipt, analysis and treatment of reports from anyone, stakeholders, Bertani's Personnel and other third parties, sent or transmitted, even in confidential or anonymous form.

This annex complies with the requirements of the Sarbanes-Oxley Act of 2002, EU Directive 2019/1937, the Code of Ethics, the Model of Organisation, Management and Control pursuant to Legislative Decree no. 231 of 2001, Bertani's Protocols and Internal Procedures.

In particular, reports concern:

- i) Requests for explanations concerning the correctness of one's own or others' conduct for the purposes of fully complying with the Company's compliance system;
- ii) Communications of alleged violations, requests, instigation and inducement to violate laws or regulations, the provisions of Bertani's Code of Ethics and internal procedures with reference to activities and services carried out in the interest of the Company;
- iii) Notifications of alleged violations of the 231 Model of Organisation, also as a result of conducts, which may entail the risk of perpetrating crime and/or offence as laid out in 231 Model of Organisation.

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This Procedure will be effective from 1 February 2022 and will be available on the Company's website.

2. RECIPIENTS

The recipients of this document are:

Bertani's Personnel, Stakeholders and other third parties, who witness wrongdoings or irregularities related to the conduct of Bertani's personnel.


3. TYPES OF REPORTS

The following Reports are taken into account in this Procedure:

- i) Unlawful report: a report which, as a result of the investigative phase and on the basis of objective elements, proves to be unfounded and in respect of which the concrete circumstances ascertained during the investigation make it possible to believe that the report was made in bad faith or with malicious intent;
- ii) Circumstantiated and verifiable report: a report in which the author's account of facts, events or circumstances constituting the basic elements of the alleged offence (e.g. type of offence committed, reference period, value, causes and purpose of the offence, company/areas/people/units/entities concerned or involved, anomaly in the internal control system, etc.) is carried out with a sufficient degree of detail to allow the competent corporate bodies, on the basis of the available investigative tools, to verify the validity of the facts or circumstances reported;
- iii) Report of significant events: A disclosure for which a quantitatively and qualitatively significant impact on the financial statements of Bertani (in terms of accounting issues, statutory audit, internal controls over financial reporting) can be predicted.

4. PROTECTION OF THE WISTLEBLOWER and GENERAL PRINCIPLES

Bertani's Personnel who receive a report and/or are involved, in any capacity whatsoever, in the investigation and processing of the same, are required to guarantee the utmost confidentiality to the people and facts reported; to this end, they shall use criteria and methods of communication suitable for protecting the identity and honourableness of the people mentioned in the Reports, as well as the anonymity of the reporting person's data (so-called "principle of confidentiality of the whistleblower"), avoiding in any case the disclosure of the acquired data to people not involved in the process of investigating and processing the reports governed by this regulatory instrument. All Bertani's personnel are also absolutely forbidden to retaliate or discriminate, directly or indirectly, against the person making the report for reasons connected, directly or indirectly, to the report.

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In any case, whistleblowers who report an unlawful act of which they become aware by virtue of their employment relationship shall not be sanctioned, dismissed or subject to any discriminatory measure for reasons directly or indirectly related to the report. Discriminatory measures include unjustified disciplinary action, harassment in the workplace and any other form of retaliation.


A whistleblower who believes that he or she has been discriminated against, must give detailed notice of the alleged discrimination to the President of the Supervisory Board, who will assess how to act to protect the whistleblower who has been unjustly discriminated against.

5. REPORTING CHANNELS

As provided for by EU Directive 2019/1937, the channels for reporting 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 assess the reports; said email is as follows: segnalazioni.consulenteesterno@bertanitrasporti.it
- ii) Supervisory Board channel: email account of the Supervisory Board which, in compliance with the legislation in force and this procedure, will assess reports in accordance with the 231 Model and within its own area of competence; said email is as follows: odv@bertanitrasporti.it
- iii) Internal Channel:
 - a) By personally reporting to the Internal Compliance Team at Bertani Trasporti S.p.A.– Via Cavour 58 – 46043 Castiglione delle Stiviere (MN);
 - b) By telephone, calling the number of the Internal Compliance Team +39 0376 678600;
 - c) By postal communication sent to the attention of the Internal Compliance Team to the following address: Bertani Trasporti S.p.A.– Via Cavour 58 – 46043 Castiglione delle Stiviere (MN);
 - d) By email to the Internal Compliance Team segnalazioni@bertanitrasporti.it
- iv) Using “My Whistleblowing” software managed through “My Governance” platform available on the corporate website www.bertanitrasporti.it and on the internal Portal portale.bertani.lan. The methods of use of this platform are available in Instruction P700_I01 Reporting Management System - My Governance Platform attached hereto (Annex 1).

Reports received outside the established channels. Bertani’s personnel who receive a Report through channels other than those provided for, must forward it without delay, in the original with any annexes, to the competent Internal Compliance Team, in accordance with the criteria of maximum confidentiality, adopting suitable measures to protect the person making the report and the identity and honourableness of the people reported, without prejudice to the effectiveness of subsequent investigations.

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6. OPERATING METHODS FOR MANAGING THE REPORT

The Functions receiving Reports (External Advisor, Supervisory Board and Internal Compliance Team, hereinafter referred to as the 'Functions') shall handle the received reports in the following ways and stages of analysis:


The Functions shall ensure that all appropriate checks of verifiable reported facts are carried out, through one or more of the following activities, guaranteeing such steps are carried out in the shortest possible time and in compliance with the principles of objectivity, competence and professional diligence; moreover, appropriate procedures shall be ensured to guarantee transparency and correctness in the performance of the activities of report management when the report concerns a member of the same Functions which the reports are addressed to:

- a) Preliminary verification: the purpose of the preliminary verification is to classify the communications received in order to identify the Reports to be processed in application of this legal instrument, and to assess the presence of the prerequisites necessary to initiate the subsequent investigation phase;
- b) Investigation and Preliminary Investigation: the purpose of the investigation activities is to carry out specific checks and analyses aimed at assessing if the reported facts are well-founded or not, as well as to formulate any recommendations regarding the adoption of the necessary corrective actions on the areas and business processes concerned by the Report, aimed at strengthening the internal compliance system and ensuring compliance with the Code of Ethics; to this end, the managers shall draw up a specific action plan.
The Functions involved ensure the necessary checks are carried out: (i) directly by acquiring the information required for the assessments from the line structures concerned or (ii) through the other functions of companies. In case ii) the appointed structures promote and coordinate the most appropriate checks, also with the cooperation 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 close the case or to prepare further investigations.

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 shall:

- agree with the Board of Directors and the Area managers concerned by the Report, an "Action Plan" to be taken to remove the control weakness detected, ensuring the monitoring of their implementation;
- agree with the concerned areas on any initiatives to be taken to protect the Company interests (e.g., legal action, suspension/cancellation of suppliers);
- Request the initiation of disciplinary proceedings against the Whistleblower, if the Reports were made in bad faith, with malicious intent or for defamatory purposes.

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8. REPORTING

The Internal Compliance Team ensures the preparation of a quarterly account concerning the Reports, supported by the Supervisory Board and the External Legal Advisor. This account shall be shared with the Board of Directors and with the Heads of the Areas involved in the report.

9. DISCIPLINARY MEASURES

Bertani shall provide for the sanctioning of any unlawful conduct, ascribable to Company's Personnel, that may emerge as a result of the verification of Reports carried out pursuant to this regulatory instrument. Bertani, in any case, shall make every reasonable effort to prevent any conduct that violates this Procedure.

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

10. FILING OF DOCUMENTATION


All the Functions involved in the activities governed by this regulatory instrument shall ensure, to the extent of their competence and also by means of the information systems used, the traceability of data and information and shall ensure the storage and filing of the documentation produced, on paper and/or electronically, to enable the reconstruction of the different stages of the process itself.

In order to ensure the management and traceability of Reports and the related investigative activities, the Internal Compliance Team prepares and updates the system dedicated to the management, monitoring and reporting reports, in which it records the Report Dossiers, ensuring the archiving of all relevant supporting documentation.

To this end, the Internal Compliance Team ensures the storage of the original documentation of the reports, as well as of the working papers relating to the investigations and audits referred to the reports, in special paper/electronic archives with the highest Bertani standards of security/confidentiality in compliance with the regulatory provisions. The processing of personal data of the people involved and/or mentioned in the reports is protected in accordance with the law in force and the company's privacy procedures.

11. PROCEDURE'S CIRCULATION

This Procedure shall be circulated as widely as possible. This document is published on Bertani's intranet and internet sites.

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The Functions involved shall ensure, to the extent of their competence, that the delivery or dispatch of this regulatory instrument is updated after personnel changes and/or changes in the shareholding structures.

Bertani's human resources department ensures, to the extent of its competence, that this regulatory instrument is handed over to employees on recruitment, to certify that they have read it.

12. PERSONAL DATA PROCESSING

The processing of personal data in the context of the reports shall take place in accordance with Regulation (EU) 2016/679 on the protection of personal data of individuals (GDPR), as well as any other applicable laws and/or regulations to the extent compatible with the GDPR itself, and with the specific notice published on Bertani's website (hereinafter "Information Notice"). Within the framework of the management of reports, the personal data of the whistleblower, when the report is nominative, the personal data of the reported person, such as name, surname, position held, etc., as well as the personal data of any third parties, will be processed together with any further information collected during the investigations that is necessary and appropriate to ascertain and verify if the report is justified or not.

Interested parties may exercise their rights under the GDPR, where provided for by applicable legal provisions, by e-mailing the address below

- dpo@bertanitrasporti.it;

The right to appeal to the data protection authority, competent in matters of unlawful data processing, is also guaranteed.

13. LIST OF ANNEXES

ANNEX 1: Instruction P700_I01 Reporting Management System - My Governance platform attached hereto.