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PREMISE

The purpose of this Procedure is to ensure a work environment in which Employees can report Illegal Behaviors carried out within **STANTE LOGISTICS SPA SB**.

This Procedure has normative content and value as an operational tool for **STANTE LOGISTICS SPA SB**.

Any amendments and updates to the Procedure shall be approved by the Board of Directors of **STANTE LOGISTICS SPA SB**.

WHISTLEBLOWING

Whistleblowing (henceforth "WB") is an English-derived tool through which employees of an organization, whether public or private, report to specific individuals or bodies, (including law enforcement agencies and public authorities) a possible fraud, crime, malfeasance or any irregular conduct, committed by others in the organization.

Employees, broadly understood, as specified more fully below, are normally the first people to become aware of any risk situations and, therefore, are also the first people able to report them promptly to the organization, before any harm can be realized.

The purpose of the WB is to enable organizations to address the reported problem as soon as possible, making known situations of risk or harm and contributing to the prevention and countering of possible wrongdoing. The virtuous management of the WB contributes not only to detecting and countering possible wrongdoing and spreading the culture of ethics and legality within organizations, but also to creating a climate of transparency and a sense of participation and belonging, generated by overcoming employees' fears of retaliation by corporate bodies or colleagues, or the risk of seeing their reports unheard.

Borsa Italiana's Corporate Governance Code in the commentary to Article 7 states that *"The Committee (for Corporate Governance, ed.) believes that [...] an adequate internal control and risk management system should be equipped with an internal system for employees to report any irregularities or violations of applicable regulations and internal procedures (so-called whistleblowing systems) in line with existing national and international best practices, which guarantee a specific and confidential information channel as well as the anonymity of the reporter."*

Law No. 179 of November 30, 2017, on the subject of provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context

of a public or private employment relationship, introduced for the first time a discipline on reports of wrongdoing and management irregularities (so-called. "whistleblowing") with regard to the private sector (with regard to the public sector, on the other hand, similar legislation was already in force within the system since the entry into force of Law No. 190 of November 6, 2012), choosing as a tool to give concreteness to the new legislation the Model of organization, management and control adopted by commercial companies and other recipients of the regulation of the responsibility for crime of entities (so-called MOGC).

The term "whistleblower" refers to the person who, having become aware of violations having criminal relevance or management irregularities by reason of the functions performed, reports them to the bodies entitled to intervene. With regard to the private sector, Law No. 179/2017 introduced three new paragraphs to Article 6 of Legislative Decree No. 231/2001 (henceforth, "Decree") that, in addition to providing for the prohibition of retaliatory or discriminatory acts against the whistleblower and measures to protect the whistleblower against such acts, stipulates that within the MOGC, the following must be identified:

- one or more channels, which must guarantee the confidentiality of the identity of the reporter, that allow persons in apical positions (persons who hold positions of representation, administration or management of the entity) or persons subject to the management or supervision of the latter to submit circumstantiated reports based on elements of precise and concordant facts with regard to illicit conduct relevant under the Decree or reports on violations of the provisions of the MOGC, of which they have become aware by reason of the functions performed;
- At least one alternative reporting channel that is suitable for ensuring, by means of information technology, the confidentiality of the reporter's identity


The purpose of the procedure

Whistleblowing is an act by which an entity's internal subject contributes to bringing to light and preventing risks and situations detrimental to the entity itself.

The main purpose of whistleblowing is, therefore, to resolve (or, if possible, prevent) problems created by a management irregularity, allowing critical issues to be addressed quickly and with the necessary confidentiality.

This procedure, therefore, has been prepared to regulate the handling of whistleblowing, from the moment the whistleblower determines to forward until subsequent developments.

This procedure in no way modifies the procedures for reporting to the Supervisory Bodies and

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their supervisory powers for matters under their jurisdiction in accordance with the requirements of current legislation and the Organizational Models adopted pursuant to Decree 231/2001 by STANTE LOGISTICS SPA SB.

Recipients

This Procedure is intended for STANTE LOGISTICS SPA SB. and applies to all employees, members of the strategic supervision, management and control bodies and collaborators (e.g., Consultants) even on a casual basis of STANTE LOGISTICS SPA SB (collectively, the "Employees"). The same shall, in addition, be disclosed to any person who performs services for STANTE LOGISTICS SPA SB, including consultants and service providers related to STANTE LOGISTICS SPA SB under a contract.

The object of the report

Reports that fall within the scope of whistleblowing concern any illegitimate behavior that causes or may cause damage or harm to STANTE LOGISTICS SPA SB and/or its Employees. Illegal Behavior is defined as any action or omission, occurring in the course of or having an impact on the performance of work activities that:

- Is unlawful, improper or immoral;
- violates statutory and regulatory provisions (e.g., Legislative Decree 231/01);
- Does not comply with internal regulations (e.g., Code of Ethics).

By way of example only, the following are some cases of irregularities that could be reported:

- Unduly receiving or giving money or other benefits to supplier consultants;
- engage in dishonest or deceptive activities;
- falsifying data and/or information related to customers.

In addition, paragraph 2-bis of Article 6 of Decree 231/2001 stipulates that reporting parties may submit "*circumstantiated reports of unlawful conduct, relevant under this decree and based on precise and concordant factual elements, or violations of the organization and management model of the entity, of which they have become aware by reason of the functions performed.*".

Thus, the subject of the reports will be:

- unlawful conduct that integrates one or more cases of crime from which the entity may derive liability under the Decree;
- conduct that, while not integrating any case of crime, has been carried out in

contravention of rules of conduct, procedures, protocols or provisions contained within the MOGC or documents annexed to it (e.g.: code of ethics).

Whistleblowing, on the other hand, cannot deal with matters of a personal nature of the whistleblower, claims or instances pertaining to the discipline of the working relationship or relations with the hierarchical superior or colleagues.

MODES OF OPERATION

The Addressees Of The Reports

Reports must be forwarded, through a software application accessible through the company intranet, directly to the **Chairman O.d.V. Avv. G. Zella of STANTE LOGISTICS SPA SB**.

The Chairman O.d.V. Avv. G. Zella will evaluate the report and then report to **the CEO of STANTE LOGISTICS SPA SB** on the proper functioning of the whistleblowing system and the activity carried out.

The channels through which the declaration can be submitted

Paragraph 2-bis of Article 6 of the Decree, introduced by the new legislation, stipulates that, in order to enable the submission of any reports, the entity must make available to the whistleblower one or more commonly used channels, as well as at least one alternative channel that, through computer modalities, is suitable to guarantee confidentiality about his or her identity.

In accordance with the provisions of the regulations, the whistleblower will be able to make his or her report through a software application accessible through the company intranet and the Company's website, which guarantees confidentiality of the whistleblower and the report.

Reporting requirements

Whenever the person determines to forward a report, the whistleblower has a duty to provide all the elements that are useful to enable the **Chairman O.d.V. Avv. G. Zella** to proceed with the due and appropriate checks and investigations to facilitate him or her in the task of finding that the report is well-founded.

To this end, it is appropriate for the whistleblower to provide the **Chairman O.d.V. Avv. G. Zella** with as many of the elements listed below (where possible, all of them):

- 1) one's personal details, including the position or function held within the company;
- 2) a clear and complete description of the facts being reported and the circumstances


- under which the reporter became aware of them;
- 3) the circumstances of time and place under which the reported facts were committed;
 - 4) the details of the perpetrator of the reported misconduct or irregularities (or, alternatively, other elements that can enable the perpetrator to be identified, such as the position held or the service performed in the company);
 - 5) the details of any other individuals who may report on the reported misconduct or irregularities (or, alternatively, other elements that may enable them to be identified, such as the position held or the service performed within the company);
 - 6) the attachment of documents as proof of what was reported (or, where these are not available to the whistleblower, an indication of their details, the place where they are kept or the person who holds them);
 - 7) any other information that may provide useful input to the matching activity.

Anonymous reports, devoid of elements that make it possible to identify the whistleblower, even if delivered through the methods provided for in this document, will not be taken into consideration with regard to the protections granted by the regulations to the whistleblower (prohibition of dismissal or demotion, obligation of reinstatement, etc.): such reports, where they are characterized by adequately detailed and circumstantiated content, may be followed up with further verifications only where they are aimed at exposing particularly serious wrongdoing or irregularities.

Applicability of this procedure to reports concerning possible violations of anti-money laundering provisions of Legislative Decree No. 231 of November 21, 2007, as amended.

Legislative Decree No. 90 of May 25, 2017, issued to implement Directive 2015/849 of the European Parliament and of the Council of May 20, 2015, introduced important innovations within Legislative Decree No. 231 of November 21, 2007 (containing the current regulations on the prevention of the use of the financial system for the purpose of money laundering and the financing of terrorism).

Among these novelties, the reformed Art. 48 of Legislative Decree 231/2007, as amended, provides for the introduction of a system of reporting violations so-called "whistleblowing" similar to that introduced by Art. 6 under Legislative Decree 231/2001: in this sense, the aforementioned Art. 48 stipulates that every subject obliged by the anti-money laundering regulations must adopt "procedures [...] for reporting violations, potential or actual, of the provisions dictated for the prevention of money laundering and terrorist financing," which are able to guarantee:

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- a) the protection of the confidentiality of the identity of the reporter and the alleged perpetrator of the violations, without prejudice to the rules governing investigations and proceedings initiated by the judicial authority in relation to the facts that are the subject of the reports;
- b) the protection of the reporting person against retaliatory, discriminatory or otherwise unfair conduct resulting from the report;
- c) the development of a specific reporting channel, anonymous and independent, proportionate to the nature and size of the obligor.

It is therefore required that said system of procedures (however similar to the one outlined above for reporting violations of the Organization, Management and Control Model pursuant to Legislative Decree 231/2001) must provide for the protection of the whistleblower the development of an anonymous and independent reporting channel.

Because of this, it is clarified that:

- the software application accessible via the company intranet, which guarantees confidentiality of the reporter and the report, referred to in point 3) of Section 3.2, has been implemented in such a way as to manage all reports by distinguishing those concerning violations of the MOGC from those concerning violations in the area of anti-money laundering: as a first option, the application asks the reporter to indicate the subject of the report and, if it is a report pursuant to Article 48 of Legislative Decree 231/2007, as amended, the system transmits to the SB a report in a completely anonymous form;
- the steps of the procedure described in the previous paragraphs, following the submission of the report and related to its management, however, remain unchanged.


INFORMATION FLOWS TO CHAIRMAN O.D.V. AVV. G. ZELLA

The activities of verifying the merits of the report

The task of verifying the validity of the illegal conduct and/or irregularities reported is the responsibility of the **Chairman O.d.V. Avv. G. Zella**

The **Chairman O.d.V. Avv. G. Zella**, once the report is received directly or indirectly, carries out any verification activity deemed useful, providing, among other things:

- 1) to assess in the abstract the tenor of seriousness of the offenses and/or irregularities reported and hypothesize their potential detrimental consequences;

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- 2) to identify the activities to be carried out to ascertain whether the reported offenses and/or irregularities have actually been committed;
- 3) to identify, where necessary, the steps to be taken immediately to curb the risk of the occurrence of prejudicial events or, if they had already occurred, to limit their consequences as much as possible;
- 4) to carry out the verification activities about the actual commission of the offence and/or irregularity, considering, for example, whether to:
 - Convening the whistleblower to obtain further clarification;
 - summoning subjects who are indicated in the body of the report as persons informed about the facts;
 - acquire useful documentation or take steps to be able to find and acquire it;
 - summoning, when deemed appropriate, the person named in the report as the perpetrator of the wrongdoing.


Activities following the establishment of the commission of wrongdoing and/or irregularities, or the establishment of the unfoundedness of the report

If at the outcome of the checks carried out it is ascertained that the report turns out to be well-founded, the **Chairman O.d.V. Avv. G. Zella** shall forward his opinion to the CEO so that the latter may identify the most appropriate measures to be taken as a result of the incident, including, if the prerequisites are met, disciplinary measures against the perpetrators of the offenses and/or irregularities, already provided for in the disciplinary system that is an integral part of the Company's Organization, Management and Control Model.

Likewise, the **Chairman O.d.V. Avv. G. Zella** shall ensure, by forwarding an appropriate report to the PODV and for information to the CEO, if he/she ascertains that the report, which proved to be unfounded following the appropriate investigations, appears to have been forwarded due to the conduct of the reporter vitiated by wilful misconduct or serious misconduct, so that the advisability of taking against the reporter, pursuant to paragraph 2-bis lett. d) of Article 6 of the Decree, one or more disciplinary measures among those already provided for in the aforementioned disciplinary system.

Legislative Decree No. 24 of March 10, 2023

Published in Official Gazette No. 63 of March 15, 2023, Legislative Decree No. 24 of March 10, 2023, which (the "WB Decree"), finally implemented Directive (EU) 2019/1937 on

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whistleblowing ("WB Directive").

Under the WB Decree, the obligation to establish a whistleblowing channel is provided for:

- for all public sector entities, including entities owned or controlled by such entities, as well as municipalities with more than 10,000 inhabitants;

- as of July 15, 2023, for private sector entities with more than 250 employees, regardless of whether or not they have adopted an Organizational Model pursuant to Legislative Decree 231/2001;

- as of Dec. 17, 2023, for private sector entities that employed an average of between 50 and 249 employees in the last year, regardless of whether or not they have adopted an Organizational Model pursuant to Legislative Decree 231/2001.

Whistleblower protection

Pursuant to Article 3 of the WB Decree, the subjective scope of the provisions of the said Decree includes employees, collaborators, subordinate and self-employed workers, freelancers and members of other categories such as volunteers, trainees and shareholders. In addition, the protective measures also apply to so-called "facilitators," i.e., colleagues, relatives or stable affections of the reporting person.

The protective measures provided are aimed at ensuring the confidentiality of the reporter and the prohibition of retaliatory acts. The management of reporting channels should be entrusted to an internal person or office or to an external, autonomous entity with specifically trained personnel.

Reports may be made in written or oral form or, at the specific request of the whistleblower, through face-to-face meetings and put in place within a reasonable period of time.

In compliance with the provisions of the WB Decree, a person who makes a report through public disclosure may also benefit from the protections, provided that the internal or external channel has been used beforehand, but there has been no appropriate response or the internal or external channels have not been used due to risk of retaliation or ineffectiveness of those systems.

Reporting misconduct and sanctions

The National Anticorruption Authority ("ANAC") is identified, in the presence of the conditions listed in Article 6 of the WB Decree, as the only competent authority to receive and handle whistleblowing reports through appropriate external reporting channels.

In addition, in case of non-compliance or violation of the regulations, ANAC may impose administrative fines of 10,000 to 50,000 euros in cases where retaliation is committed or when it is established that a report has been obstructed or attempted to be obstructed or that the obligation of confidentiality has been violated, or from 10. 000 to 50,000 euros in cases where it is ascertained that reporting channels have not been established or that procedures for making and handling reports have not been adopted; in addition, there are penalties of 500 to 2,500 euros if it is ascertained that the reporting person is criminally liable for the crimes of defamation or slander.