



SAMER SEAPORTS & TERMINALS SRL
SAMER SEAPORTS & TERMINALS SRL

**PROTOCOL FOR THE MANAGEMENT OF REPORTS PURSUANT TO
LEGISLATIVE DECREE NO. 24/2023**

Adopted by Resolution of the Board of Directors 15th December 2023



Index

1. WHAT CAN I REPORT – REPORTING AN OFFENCE.....	Error! Bookmark not defined.
2. WHAT I MUST NOT AND CANNOT REPORT	Error! Bookmark not defined.
3. WHO CAN SUBMIT A REPORT	Error! Bookmark not defined.
4. WHAT IS A REPORT	Error! Bookmark not defined.
5. CONTENTS OF THE REPORT	Error! Bookmark not defined.
6. HOW TO EFFECT A REPORT	Error! Bookmark not defined.
7. HANDLING OF THE REPORT	7
7.1 RECEIPT OF A REPORT	7
7.2 PROCESSABILITY AND ADMISSIBILITY OF A REPORT	7
7.3 INVESTIGATION AND VERIFICATION OF A REPORT.....	8
7.4 ACTIVITIES FURTHER TO ESTABLISHMENT OF A GROUNDED REPORT.....	9
7.5 REFERRAL TO THE REPORTER	10
8. OTHER DUTIES OF THE REPORT OFFICER.....	10
9. ANONYMOUS REPORTS.....	11
10 REPORTS SUBMITTED TO PARTIES OTHER THAN THE MANAGER	11
11 PROTECTION OF THE REPORTER AND ASSIMILATED PARTIES.....	11
11.1 PROTECTION AGAINST RETALIATIONS	
12 PROTECTION OF PRIVACY AND TREATMENT OF PERSONAL DATA.....	12
13 OTHER REPORTING CHANNELS	12
14 WHEN CAN I USE OTHER REPORTING CHANNELS.....	13
15 PROTECTION OF THE REPORTED PERSON AGAINST FALSE, DIFFAMATORY AND SLANDEROUS REPORTS	
16 ENCLOSURES	

The Company has decided to adopt the following internal Whistleblowing reporting procedure in application of the provisions of Legislative Decree No. 24/2023, the Anac Guidelines adopted by resolution of 12th July 2023 and in compliance with the Operating Guide for private Confindustria entities issued in October 2023.

1. WHAT CAN I REPORT – REPORTING AN OFFENCE

In accordance with Article 3(2)(a), (b) and (c) of Legislative Decree 24/2023, internal reports may be submitted of:

A) conduct, acts or omissions that violate national regulations and that damage the integrity of the company consisting of:

- Administrative, accounting, civil or criminal offences (ONLY FOR PUBLIC SECTOR COMPANIES);
- Relevant unlawful conduct pursuant to Legislative Decree 231/2001;
- violations of the organisation and management models provided for therein.

B) offences committed in violation of E.U. law (set out in Annex 1 to Legislative Decree 24/2023) and which relate to the following areas:

- . public contracts;
 - . services;
 - . financial products and markets;
 - . money laundering prevention and terrorism financing;
 - . product safety and compliance;
 - . transport safety;
 - . environmental protection;
 - . radiation protection and nuclear safety;
 - . food and feed safety and animal health and welfare;
 - . public health;
 - . consumer protection;
 - . protection of privacy and protection of personal data and security of computer networks and systems;
- . **B.2)** Acts or omissions detrimental to the financial interests of the EU (e.g. fraud, corruption, etc.)
- . **B.3)** Acts or omissions adversely affecting the free movement of goods, persons, services and capital (competition and State aid infringements; corporate tax and mechanisms to obtain a tax advantage in the field of corporate tax;

. **B.4)** Acts or conduct that frustrate the object or purpose of the EU provisions in the areas indicated in the preceding points (e.g. abuse of a dominant position through abusive practices such as predatory pricing, target rebates, tying).

By way of example (non-exhaustive list), violations of codes of conduct; accounting irregularities, false declarations or false certifications, violations of environmental or workers' health and safety regulations, conduct aimed at obstructing the control activities of supervisory authorities; the promise and/or giving of money, goods or other services aimed at bribing public officials, public service appointees or private individuals; actions aimed at creating damage to the Company's image, etc., may be the object of reporting.

2. WHAT I MUST NOT AND CANNOT REPORT

Reports linked to a personal interest or pertaining to one's individual employment relationship, or pertaining to work relations with hierarchically superior figures (e.g.: labour disputes, discrimination, relations with colleagues, reports on data processing carried out in the context of the individual employment relationship in the absence of an infringement of public interest and/or the integrity of the company; violations of the Code of Ethics or of the staff regulations).

Such reports may be made through the usual procedures already in use and will not be considered Whistleblowing reports (which ensure the protection of the whistleblower);

- . reports concerning national security and defence ;
- . reports falling within the scope of Articles 52-bis and 52-ter of the Consolidated Law on Banking or Articles 4-undecies and 4-duodecies of the Consolidated Law on Financial Intermediation.

The following reports are FORBIDDEN (and as such will not be taken into account; they do not entitle to the guarantee of confidentiality provided for Whistleblowing reports and expose the whistleblower to the consequences provided for by the law, including criminal law, for offences of defamation, slander or others, as well as the possibility of disciplinary sanctions being imposed in accordance with the applicable National Collective Labour Contract):

- . relate to violations, conduct or omissions that the reporter has no reason to believe to be true;
- . are specious, defamatory or libellous;
- . are discriminatory in nature, in that they refer to sexual orientation, religious or political beliefs, or to the racial or ethnic origin of the reported person; ;
- . are aimed solely at harming the reported person;
- . constitute forms of abuse and/or instrumentalization of this Procedure.

3. WHO CAN FILE A REPORT

The persons entitled to submit a report are:

employees and self-employed persons, freelancers and consultants, workers and collaborators carrying out their activities for public or private entities providing goods or services to public and private entities, volunteers, trainees, shareholders and persons with management, administration and control functions

4. WHAT IS A REPORT

It is information (including GROUNDED suspicions) on violations already committed or in the process of being committed, as well as on conduct aimed at concealing them (e.g. destruction of evidence), which has come to light in the employment context (e.g: employees, consultants, collaborators, volunteers, trainees, etc.), whether the legal relationship is ongoing or not yet started (pre-contractual phase), during the probationary period, or after the legal relationship has been terminated if the information or well-founded suspicions were acquired before the termination of the relationship.

5. CONTENTS OF THE REPORT

It must be as circumstantial as possible to allow an assessment of the facts by the Reporting Manager.

The following DATA MUST be clear:

- . **identification of the reporter** (name, surname, place and date of birth);
- . an **address** where they can communicate the filing of the report, further communications and the final outcome of the report (it should be noted that without an address, the report cannot be processed as it would not be manageable under the Whistleblowing rules);
- . **the circumstances of time and place** in which the reported facts occurred, specifying the details of the circumstantial information and the manner in which the facts came to light;
- . **the personal details or other elements enabling the person to be identified to whom the reported facts are attributed.**

Documents proving that the report is well-founded MAY be attached.

The details of other persons potentially aware of the facts MAY be indicated.

6. HOW TO MAKE A REPORT

Pursuant to Article 4 of Legislative Decree No. 24/2023, the internal channel activated by this procedure is aimed at guaranteeing and ensuring the confidentiality of the identity of the reporter and of the persons involved (reporter, third party, facilitator - the latter being the person who provides advice or support to the reporter and who operates in the same work context as the reporter).

IN WRITING

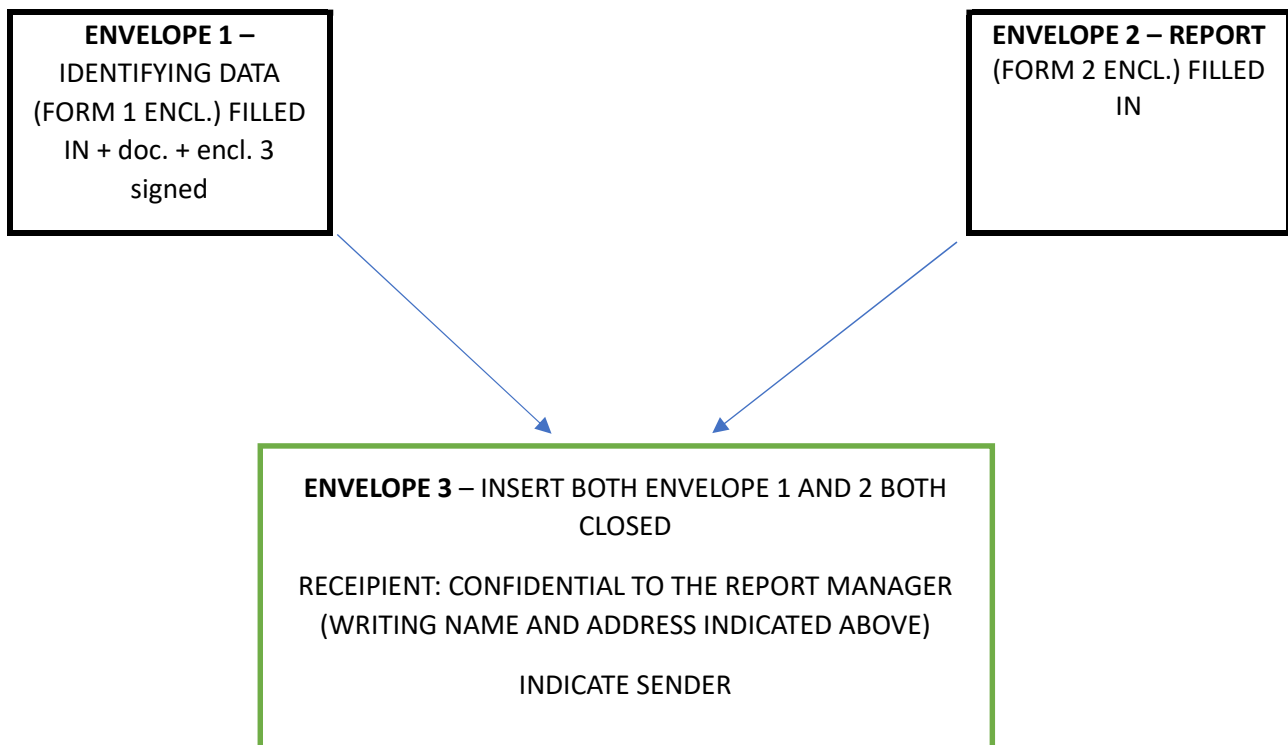
The report may be made in writing by sending a registered letter (hereinafter referred to as ENVELOPE 3) with acknowledgement of receipt to the address of the Reporting Manager, who has been appointed in the person of Dr. Giuseppe Giovanni Maria Petrusa, with office in Pordenone, via Dogana nr.23, cap 33170.

The outside of the envelope MUST be marked "CONFIDENTIAL TO THE REPORT MANAGER".

The envelope must obviously indicate the sender and must contain two further sealed envelopes.

The first envelope (called ENVELOPE 1) containing the identification data of the reporter together with a photocopy of the identification document and signed consent to the processing of data (enclosure 3).

A second envelope "called ENVELOPE 2" containing the report (see the section above entitled "the contents of the report), also by filling in the form attached to this protocol (doc. 1).



A) ORAL MODE

The reporting party may, in any case and as an alternative to the above written mode, make an oral report to the Reporting Manager.

It is possible to send an SMS or a message (also voice) via the WhatsApp application to the following phone number: 0039 3714882625

It is also possible to call the above-mentioned number on Fridays from 16:00 to 17:00.

Alternatively, using the above methods, it is possible to request an appointment, which will be set up within a reasonable time either in the office of the reporting manager or in another location that guarantees the confidentiality of the reporting person and of the other persons involved.

7. HOW THE REPORT IS HANDLED

Please note that if a written report is received, it will be stored in files protected by security measures.

In the case of an oral report, if the reporter prefers to send a voice message, it will be stored within computer systems that guarantee confidentiality and preservation. On the other hand, in the case of a telephone call, it may only be recorded with the express consent of the reporter, and in the case of non-recording, its transposition on a detailed and written report should only take place if the reporter affixes his signature confirming the content of the report.

If an appointment is requested, it will, as mentioned above, take place in a suitable place to ensure the confidentiality of the reporter. This meeting will be recorded with the consent of the reporter and minutes will be drawn up and signed by both the manager and the reporter. The latter should receive a copy of the signed minutes.

7.1 RECEIPT OF A REPORT

Within 7 (seven) days of receipt of the report in the manner described above, the Manager shall issue a RECEIPT NOTICE (with a protocol number) to the reporting party's address informing that the report has been correctly received (without an address, the reporting party cannot receive the aforesaid receipt notice).

7.2 PROCESSABILITY AND ADMISSIBILITY OF THE REPORT

a) Processability

To initiate the procedure, the Manager must first verify the existence of the subjective and objective prerequisites for the processability and admissibility of the report.

The first step is to check whether the reporter is a person entitled to make the report and then that the subject matter falls within the scope of the discipline.

If the reporting party is not legitimised, the report will not be followed up and will be declared inadmissible.

If the subject of the report is not included among those envisaged by the Whistleblowing legislation, it shall be treated as an ordinary report under the procedures already adopted by the company and notification shall be given to the address of the reporting person.

a) Admissibility

Having verified that the report meets the subjective and objective procedural requirements, the Manager must assess its admissibility as a Whistleblowing report.

To this end, it is NECESSARY that, in the report, it is clear :

- . the circumstances of time and place in which the fact that is the subject of the report occurred and therefore a description of the facts, the details of the circumstantial news and the manner in which the reporter became aware of them;
- . the generalities or other elements to identify the person to whom the reported facts are attributed.

An alert will be deemed INADMISSIBLE if it is:

- lacking or deficient in the data constituting the essential elements of the report
- manifestly unfounded with reference to the facts that are the subject of the report; or
- excessively general presentation of the facts such as to render it incomprehensible;
- submission only of documentation without a true and proper report.

The Report Manager may ask the reporting party for clarifications or further details concerning the report if it has the flaws indicated above.

In the event of impropriety or inadmissibility, the report shall be archived, and the supporting reasons shall be kept.

7.3 INVESTIGATION AND ASSESSMENT OF THE REPORT

If the report proves to be processable and admissible, the Manager shall, in compliance with the principles of timeliness, objectivity, competence and professional diligence, proceed with the specific checks, analyses and assessments as to whether the reported facts are well-founded or not, also to formulate any recommendations as to the adoption of the necessary corrective actions also by strengthening the internal control system.

He may request the acquisition of documents and proceed to the hearing of the corporate functions involved also by involving external specialised persons (using his budget to acquire such technical and professional expertise) and notify the Control Body.

In the event of the involvement of internal audits or the involvement of external parties, the Manager shall take care to obscure any reference that could lead back to the reporter and shall be required

PROTOCOL FOR THE MANAGEMENT OF REPORTS PURSUANT TO LEGISLATIVE DECREE NO. 24/2023

to have the latter sign the appointment as External Data Processors pursuant to Article 28 of the GDPR.

All the above subjects shall be bound by the confidentiality obligations set out in Legislative Decree 24/2023 and those set out in the OMG adopted pursuant to Legislative Decree No. 231/2001.

Violation of these obligations will result in the application of the disciplinary sanctions provided for in the applicable National Collective Labour Contract and/or the OMG.

All stages of the assessment activity must always be properly traced and filed.

Once the assessment activity has been completed, the Manager may:

- . file the report as unfounded, giving its reasons;
- . declare the report well-founded by addressing the competent internal bodies/functions for the actions to be taken (Administrative Body, General Manager, Control Body, Legal Office, HR).

In such a case, the Manager will forward the preliminary findings to these bodies/offices, ensuring that the documentation forwarded does not contain explicit or implicit references to the identity of the reporter.

The Manager shall not be responsible for any assessment of individual liability and any subsequent measures or proceedings, nor shall he issue any opinion whatsoever as to the type or extent of the penalty.

N.B. if the Manager does not coincide with the Supervisory Body (or one of its members), the latter must immediately be notified in writing of the report and its final outcome, and any preliminary documents must be forwarded to it, ensuring, also in this case, the anonymity of the reporter.

The same information must be provided to the control body (Statutory Auditor, Board of Auditors, Auditor) where appointed.

7.4 ACTIVITIES FOLLOWING THE ESTABLISHMENT OF A WELL-FOUNDED REPORT

In the event that the report, after the aforementioned investigation and verification activities carried out by the Manager, proves to be well-founded, the company shall take the following measures, if the unlawful conduct referred to in the report can be traced back to

- . an employee and/or collaborator, the establishment of a disciplinary measure pursuant to Article 7 of the Workers' Statute will follow, guaranteeing the adversarial process between the parties and taking into account the judicial status of the person against whom proceedings are being taken;
- . a supplier and/or professional, the Board of Directors will terminate the current contractual relationship, reserving the right to take legal action in the interest of the Company;

. a member of the Board of Directors, the Manager shall forward the results of his investigations and assessments to the Chairman of the Board of Directors for his evaluations and actions;

. If the Chairman of the Board of Directors, the Manager shall transmit his findings to the Control Body (Statutory Auditor or Board of Auditors), which shall make its own evaluations on the actions that the Law allows it to take.

7.5 REFERRAL TO THE REPORTER

Within 3 (three) months from the report, the Manager shall reply to the reporting person at the address declared by the reporting person.

If the above-mentioned investigation and assessment activities take longer than three months to conclude, the Report Manager shall inform the person making the report, specifying the activity already carried out and the activity still to be carried out.

In any case, the reporter must be informed of the final outcome of the investigation by communicating either

. archiving with adequate reasoning;

. whether the report is well-founded and its transmission to the competent internal bodies.

8. FURTHER DUTIES OF THE REPORT MANAGER

The Manager shall always take care of and keep up to date the Whistleblowing Register and shall only allow third parties access to it with the consent of the whistleblowers or only if the third parties are entitled to access it by law.

In its annual report, it shall report to the Management Body on the number of reports received, their progress and/or outcome, always guaranteeing the anonymity of the reporter.

The Administrative Body, the Control Body and the Supervisory Body (if different from the Manager) shall always keep the Manager constantly informed of all the activities carried out as a result of substantiated reports.

The Report Manager shall keep all the documentation relating to the reports and to the activities consequently performed no later than five years from the date of communication of the final outcome of the reporting procedure.

The manager shall always ensure the confidentiality of the identity of the whistleblower by maintaining the strictest confidentiality on reports and not disclosing any information he or she has learned in the course of his or her duties, unless he or she is required to do so by law.

9. ANONYMOUS REPORTS

It should be noted that anonymous reports cannot be followed up because they lack the procedural requirements provided for by the Whistleblowing legislation.

However, if anonymous reports are punctual, circumstantiated and supported by appropriate documentation, they may be treated by the company as ordinary reports and, as such, may be processed in accordance with internal regulations.

If the identity of the whistleblower is subsequently discovered, the guarantees and protections provided for Whistleblowing reports will be applied to the whistleblower.

10 REPORT SUBMITTED TO A PARTY OTHER THAN THE REPORTING MANAGER

It should be noted that if a report EXPRESSLY STATED "WHISTLEBLOWING NOTICE" is sent or received by a person other than the Reporting Manager, it must be forwarded within 7 (seven) days of its receipt to the Reporting Manager and the reporting party must be notified accordingly.

The person who has received such a report in error may not retain a copy of it.

11 PROTECTION OF WHISTLEBLOWER AND ASSIMILATED PARTIES

It should be noted that the company, in compliance with the provisions of Legislative Decree No. 24/2023, guarantees that Whistleblowing reports will have the following protections guaranteed to the reporter:

- . obligation of confidentiality of his identity;
- . prohibition of retaliatory acts against the whistleblower, against entities owned (or controlled) by the whistleblower or against the facilitator or persons having with him/her a stable emotional or kinship relationship up to the fourth degree (the whistleblower may indicate such persons in the report in order to help the Manager in protecting such persons)
- . the limitation of his civil liability for the disclosure or dissemination of certain protected information.

It should be noted that the identity may be disclosed with the express consent of the whistleblower. In the case of disciplinary proceedings, the identity of the whistleblower may not be disclosed, where the disciplinary charge is based on investigations that are separate from and additional to the report, even if consequent to it.

If the dispute is based entirely on the report and knowledge of the reporter's identity is indispensable for the accused's defence, the report will be usable for the purposes of disciplinary proceedings only if the reporter gives his express consent to the disclosure of his identity (the latter will receive prior reasons for the necessary disclosure of his data).

11.1 PROTECTION AGAINST RETALIATIONS

It is acknowledged and made known that the whistleblower may not be sanctioned, demoted, dismissed, transferred or subjected to any other organisational measure having direct or indirect negative effects on working conditions as a result of his or her report.

This includes any conduct of a vexatious nature and/or aimed at restricting and/or compressing the exercise of the reporting employee's own functions, so as to worsen his work situation.

The aforementioned measures, if taken against the whistleblower, are null and void and any dismissal entitles the whistleblower to reinstatement of his/her job pursuant to Article 18 of Law 300/1970 or Article 2 of Legislative Decree 23/2015, depending on the specific rules applicable to the worker.

12 PROTECTION OF PRIVACY AND PROCESSING OF PERSONAL DATA

It should be noted that the personal data of the reporter, reported and other persons involved in the report will be processed in accordance with the applicable regulations EU Reg. no. 679/2016 GDPR and Legislative Decree no. 196/2003 as amended by Legislative Decree no. 101/2018.

The full information and company privacy policy can be found on the website and/or on the company notice board.

In any case, the reporting person will receive a specific data processing notice specifically drawn up for the management of his or her report, with full details of the management methods, the time of data collection (in any case, no more than five years), the purposes of the processing and his or her rights under Article 15 of the GDPR.

It should be noted that in accordance with the provisions of Article 35 of the GDPR, since there is neither the use of new technologies nor any particular risk to the rights and freedoms of the data subjects involved, it was not deemed necessary to carry out an Impact Assessment (DPIA).

13 OTHER REPORTING CHANNELS

In addition to the procedure described above, it is also possible to report by two further means:

1) through an external channel set up and managed by ANAC

PROTOCOL FOR THE MANAGEMENT OF REPORTS PURSUANT TO LEGISLATIVE DECREE NO. 24/2023

(for the methods of reporting, please consult the ANAC website at the following address: Whistleblowing - www.anticorruzione.it where under the INSTRUCTIONS FOR USE section you will find the following link to access the portal where you can make your report);

2) By public disclosure.

N.B. To protect the rights of the reporter and for his or her information, in order to prevent him or her from incurring errors and consequent disciplinary sanctions, please note that

In companies that have fewer than 50 employees and have adopted the 231 Organisation and Management Model (hereinafter M.O.G.), it is ONLY possible to make reports using the internal channel for violations of the M.O.G. or unlawful conduct concerning the predicate offences indicated in Legislative Decree no. 231/2001

In companies that have at least 50 employees and have adopted the M.O.G., violations of the M.O.G. and unlawful conduct concerning the predicate offences indicated in Legislative Decree No. 231/2001 may only be reported through the internal channel; whereas violations of EU law may also be reported through the external Anac channel or by public disclosure.

In companies that have not adopted the M.O.G. and have more than 50 employees or less but operate in the sectors listed in Annex 1 (see first paragraph under B), breaches of EU law may be reported through the internal, external, public disclosure or whistleblowing channel.

In public entities, reports of violations of internal or EU law may be made through all of the above channels.

14 WHEN CAN I USE OTHER REPORTING CHANNELS

Pursuant to Article 6 of Legislative Decree No. 24/2023, external reporting to the ANAC is possible if:

- . this procedure adopted by the company has not been concretely implemented in its working context;
- . the report has not been followed up (the deadlines have expired without receiving a response);
- . has well-founded reasons to believe that if it were to make the report internally, it would not be followed up (e.g. due to a conflict of interest - coincidence between the person making the report and the person handling the report) or would suffer retaliation (N.B.: evidence of such well-founded reasons MUST BE PROVIDED TO THE ANAC BY ATTACHING DOCUMENTS OR INDICATING CONCRETE CIRCUMSTANCES OR ACTUALLY AVAILABLE INFORMATION);
- . has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest (urgent intervention by the public authority is required).

Please note that it is possible to make a report by means of public disclosure (press and/or social media) ONLY if at least one of the following conditions is met:

PROTOCOL FOR THE MANAGEMENT OF REPORTS PURSUANT TO LEGISLATIVE DECREE NO. 24/2023

- . neither the internal report nor the subsequent (or even if direct and unique) external report to the ANAC was followed up (the reporter did not receive feedback);
- . the person directly makes a public disclosure ONLY in the case of IMMEDIATE OR LIKELY DANGER TO THE PUBLIC INTEREST (situation of emergency and danger of imminent harm);
- . the person directly makes a public disclosure when he/she has GROUNDED reasons for believing that the report EXTERNALLY to the ANAC may entail the risk of retaliation or may not be effectively followed up, for example because he/she fears that evidence may be destroyed or is aware of collusion between the person reported and the person receiving the report at the ANAC (N.B: evidence of such GROUNDED REASONS MUST BE PROVIDED BY ATTACHING DOCUMENTS OR INDICATING CONCRETE CIRCUMSTANCES OR INFORMATION ACTUALLY AVAILABLE).

15 PROTECTION OF THE REPORTED PERSON AGAINST FALSE, DEFAMATORY, SLANDEROUS REPORTS

Any person who makes prohibited reports and, above all, reports that are mendacious, defamatory, slanderous and/or false, with the sole purpose of harming the reported person, shall be made aware that the aforementioned protective measures cannot be applied in his or her favour pursuant to Article 16 of Legislative Decree No. 24/2023 and shall be liable to pay compensation for the damage suffered.

Moreover, when the criminal liability of the reporting person for the offences of defamation or slander, or his civil liability for the same offence, in cases of wilful misconduct or gross negligence, is ascertained, even by a judgement of first instance, he shall be subject to appropriate disciplinary sanctions.

In such cases, the reported person shall be informed of an unfounded, mendacious or slanderous report against him/her and shall be entitled to submit to the Manager a specific request to know the identity of the whistleblower in order to protect his/her rights in criminal and/or civil proceedings.

16 ENCLOSURES

Encl. 1 Whistleblowing report form – DATA OF THE REPORTING PARTY

Encl. 2 Whistleblowing report

Encl. 3 Information on treatment of personal data in relation to whistleblowing reports

Encl. 4 Register of reports