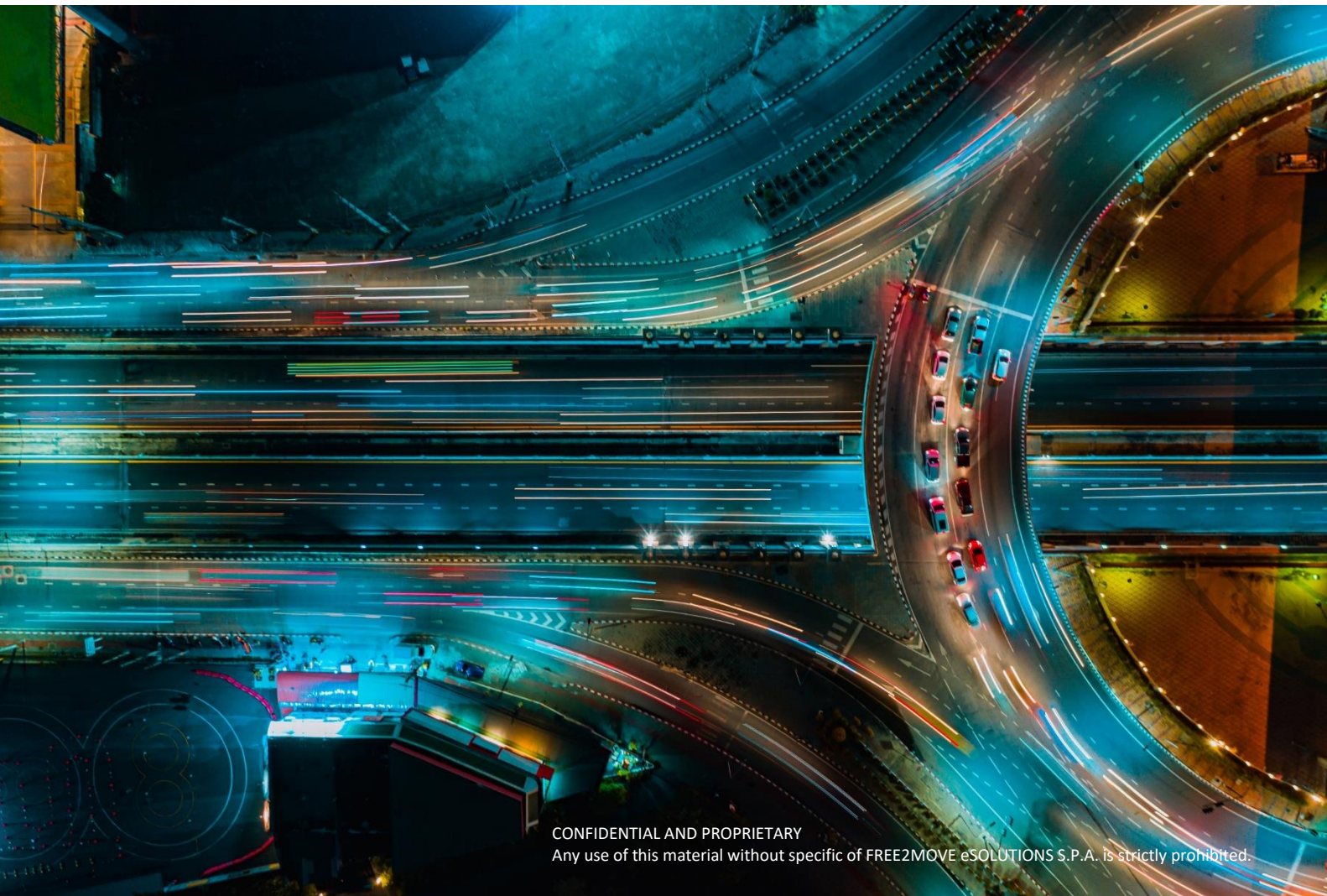


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# WHISTLEBLOWING POLICY



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Ed	Rev	Date	Description	Prepared by	Reviewed by	Approved by
01	00			F. Sorgoni	Legal Department	Board of Directors



## **Glossary**

<b><u>E&amp;C Officer</u></b>	Ethics and Compliance Officer of the Company
<b><u>F2MeS or the Company</u></b>	It refers to Free2move eSolutions S.p.A.
<b><u>OMCM 231</u></b>	Organization, Management and Control Model pursuant to Legislative Decree no. 231/2001 in force at F2MeS and approved by the Board of Directors.
<b><u>Recipients</u></b>	Persons to whom the Policy applies
<b><u>Recipient Body</u></b>	The function/body that is the addressee of the Report (the Ethics & Compliance Officer and the Supervisory Body)
<b><u>Report</u></b>	Oral or written communication of information presented to protect the integrity of the Company, of unlawful conduct or violations of the Code of Ethics, of the OMCM 231 and of the internal procedures adopted by the Company or of the external regulations applicable to the Company of which the Recipients have become aware due to the functions performed
<b><u>Reported Person</u></b>	A natural or legal person who is referred to in the Report as a person to whom the violation is attributed or with whom that person is associated
<b><u>Reporting Person</u></b>	Natural person who reports information on violations acquired in the context of his or her work-related activities
<b><u>Supervisory Body</u></b>	<i>Organismo di Vigilanza</i> appointed by the Board of Directors, pursuant to Legislative Decree 231/2001

## **INTRODUCTION**

This Whistleblowing Policy (hereinafter, the “**Policy**”) establishes F2MeS system of internal reporting and governs the process of filing and managing reports.

### **1. Legal context**

On 29 December 2017, Law no. 179 concerning "*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*" was approved by Italian Parliament. As for the private sector, Article 2 of Law no. 179/2017 amended Legislative Decree No. 231/2001 ("*Provisions on the administrative liability of legal persons, companies and associations, including those without legal personality*") providing that companies having adopted a model of organization and management pursuant to Legislative Decree 231/2001 (the “**OMCM 231**”) should establish one or more channels that allow employees to submit detailed reports of (i) illegal conducts, related to the offences included in the Decree, and based on precise and consistent factual elements, or (ii) violations of the OMCM 231, of which they have become aware by reason of the functions performed. Such provisions aim to encourage the collaboration of employees to prevent illicit acts and violations within public and private entities, providing for the implementation of systems that allow employees to report, in safe conditions, any illegal acts of which they become aware of.

More recently, on 23 October 2019, the Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law, was approved. The Directive, to be implemented by EU States within 17 December 2021, establishes rules and procedures to protect “whistle-blowers”, individuals who report information they acquired in a work-related context on breaches of EU law (including unlawful acts or omissions and abusive practices) in key policy areas. As for private companies, the Directive provides for the implementation of reporting internal channels, ensuring confidentiality, and policies in order to protect whistle-blowers against all forms of retaliation.

This Policy aims at complying with the EU and Italian legislation in place and it contributes to F2MeS’ commitment to promoting a corporate culture characterized by the ethical core values listed in our Code of Ethics.

### **2. To whom the Policy applies**

The Policy applies to all F2MeS employees, their representants, stakeholders, including the suppliers, subcontractors and their respective employees, trade unions, NGOs, etc., who wish to file, in good faith, a report concerning an illicit or unlawful act regarding the Company. The Recipients, aware of facts potentially subject to reporting, are encouraged to make Reports promptly using the methods described below, refraining from undertaking independent analysis and/or in-depth initiatives.

### **3. When the Policy applies**

The Policy applies whenever a Recipient, after becoming aware of an illicit or unlawful act or of a conduct contrary to the prescriptions of the OMCM, wishes to report it.

### **4. Reporting**

"Whistle-blowing" means any Report, presented to protect the integrity of the Company, of unlawful conduct or violations of the Code of Ethics, of the OMCM 231 and of the internal procedures adopted by the Company or of the external regulations applicable to the Company, based on precise and consistent factual elements, of which the Recipients have become aware due to the functions performed. Reports may relate to a wide variety of topics: corruption, human rights violations, fraud, breach of personal data privacy rules,

violations of international sanctions and embargoes, health and safety or environmental damages, and more broadly, violations of applicable laws or regulations or violations of the OMCM, in particular as regards conduct subject to criminal punishment.

Reports must be made in good faith and must be substantiated with precise information so as to be verifiable. Reports must be made in a spirit of responsibility, have a character of interest for the common good, fall within the types of non-compliance for which the system has been implemented.

#### **4.1 Reporting channels**

Reports can be made by the Recipients through the following channels.

**a) *Whistle-blower Line*:** accessible from the corporate intranet and from F2MeS website.

The platform is accessible from any device provided with internet connection and it is available in 4 languages.

It ensures the anonymity of the Reporting Person unless he/she autonomously decides to identify himself or herself.

Access to the *Whistle-blower Line* is subject to the "no-log" policy in order to prevent the identification of the Reporting Person who intends to remain anonymous: this means that the Company's IT systems are unable to identify the access point to the portal (IP address) even if access is made from a computer connected to the company network.

The Reporting Person shall reply to the questions provided in the platform and can attach either documents/photos/voice messages, etc. to support the report with evidence, provided they were not obtained illegally. In any case, metadata will be removed from any attachment to ensure the anonymity of the Reporting Person. All data submitted are protected by encryption.

Reports transmitted through the *Whistle-blower Line* are directly received by the E&C Officer; reports entailing, or possibly entailing, violations of the OMCM 231, of the Code of Ethics and of the ethics policies of the Company, are received also by the Supervisory Body of the Company.

Once the report is submitted, the platform will provide the Reporting Person with a code and will require her/him to create a password: the code and the password shall be securely conserved by the Reporting Person since they are needed in order to check the status of the report.

**b) Other channels of reporting include:** **e-mail** to the E&C Officer ([ethics-compliance@f2m-esolutions.com](mailto:ethics-compliance@f2m-esolutions.com)) or to F2MeS Supervisory Body ([odv@f2m-esolutions.com](mailto:odv@f2m-esolutions.com)); **ordinary mail**, to the following address F2MeS Supervisory Body – Piazzale Lodi 3, Milan (MI) 20137; **oral communication** issued to the Supervisory Body or to the E&C Officer and reported in the appropriate registers. The Reporting Person may include documents supporting the Report, provided they were not obtained illegally.

Regardless of the channel of reporting, the Reporting Person will receive a notice of receipt within 7 days from the date of receipt by the Recipient Body.

#### **4.2 Management of the report**

The Recipient Body ensures that the facts reported are duly investigated and verified, pursuant to the principles of impartiality, competence, and professional diligence.

The Recipient Body manages the process by:

- ensuring, as far as possible, the confidentiality of the information reported during the whole management of the case;
- ensuring that all reports are processed within a reasonable timeline (no longer than 3 months from the notice of receipt, except in cases of particular complexity) and that the outcomes of the investigations are traced and registered, as well as all the phases of the management.

The Supervisory Body, receiving Reports on potential violations of OMCM 231, directly manages the Report and may ask for assistance of the E&C Officer.

#### **4.3 Analysis and Outcomes**

The E&C Officer is entrusted with the review of the Report.

- If the E&C Officer's preliminary review indicates that the allegations are unsubstantiated and/or unrelated to the matters authorized under the Policy, the case will be closed and the Reporting Person will be informed by the same reporting channel.
- If the E&C Officer believes he/she is in possession of adequate credible information based on the information provided, an investigation will be initiated to determine what action will be taken further to the Report. The E&C Officer shall conduct the investigations on the reported facts and periodically refers to the Recipient Body, depending on the complexity of the case. As soon as possible and when possible, the E&C Officer and/or the Supervisory Body will inform the Reporting Person of the outcome of the completed investigation.

#### **5. Protection of the Reporting Person**

To be eligible for protection under the Policy, Reporting Persons must act in good faith for the public good, without malice.

- **Confidentiality**

The Reporting Person's identity is kept strictly confidential. F2MeS ensures that the identity of the Reporting Person is not disclosed to anyone beyond the authorised staff members competent to receive or follow up on reports, without the explicit consent of that person. This also applies to any other information from which the identity of the Reporting Person may be directly or indirectly deduced.

By way of derogation, the identity of the Reporting Person and any other information from which the identity of the Reporting Person may be directly or indirectly deduced, may be disclosed only where this is a necessary and proportionate obligation imposed by European and Italian law in the context of investigations by national authorities or judicial proceedings, including with a view to safeguarding the rights of defence of the Reported Person.

- **No retaliation**

No retaliation or discrimination, direct or indirect, can result from anyone who has made a substantiated Report based on precise and consistent factual elements.

Furthermore, sanctions are envisaged for those who violate the protection measures of the Reporting Person.

Sanctions are envisaged against the Reporting Person, where possible, in case of Reports made with wilful misconduct or gross negligence or that prove to be false, unfounded, with defamatory content or in any case carried out for the sole purpose of damaging the Company, the Reported Person or other interested parties from the Report. The Company reserves the right to take all appropriate action with regard to malicious or abusive Reports, even before judicial courts.

#### **6. Protection of the Reported Person**

The Report is not sufficient to initiate any disciplinary procedure against the Reported Person. If, following concrete evidence acquired regarding the Report, it is decided to proceed with the investigation, the Reported Person can be contacted and will be assured of the possibility of providing any and all necessary clarifications.

#### **7. Record keeping of the reports**

The E&C Officer keeps records of every Report received, in compliance with the confidentiality requirements provided in this Policy. Reports shall be stored for no longer than it is necessary and proportionate in order to comply with the requirements imposed by European and Italian legislation.

In case the Report is supported by a recorded voice message, the Recipient Body has the right to document the oral reporting in one of the following ways:

- (a) by downloading the message in a durable and retrievable form; or
- (b) through a complete and accurate transcript of the message. The Recipient Body will offer the Reporting Person the opportunity to check, rectify and agree the transcript of the message by signing it.

In case the Report is made by an oral communication, the Recipient Body has the right to document the oral reporting in the form of accurate minutes of the conversation. The Recipient Body will offer the Reporting Person the opportunity to check, rectify and agree the minutes of the conversation by signing them.

# Contact us

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