

# **PROCEDURE FOR MANAGING REPORTS OF ILLEGAL ACTIVITIES AND MEASURES TO PROTECT THE WHISTLEBLOWER (SO-CALLED WHISTLEBLOWING)**

## **DEFINITIONS**

MOG: Organizational, Management, and Control Model, understood in its entirety, including general, special parts, and annexes.

OdV: Supervisory Body.

Recipients: The group of individuals required to comply with the MOG and the Code of Ethics.

## **PREAMBLE**

Law 179/2017 and subsequently Legislative Decree 24/2023 extended whistleblowing regulations to the private sector, ensuring the whistleblower's protection in terms of confidentiality regarding their identity and the content of the reports made. This regulation introduces a new tool to facilitate the reporting of behaviors that may constitute illegal activities, establishing that those who, in good faith, report illegal conduct to their hierarchical superior, of which they have become aware due to their work relationship, cannot be sanctioned, dismissed, or subjected to discriminatory measures, directly or indirectly affecting their working conditions, for reasons directly or indirectly connected to the report.

The whistleblowing legislation integrates with the MOG structure and control procedures, as the organizational, management, and control system provided for by Legislative Decree 231/2001 is specifically intended to prevent the commission of illegal acts within business activities. Legislative Decree 24/2023 also governs the protection of individuals who report violations of national and European Union regulatory provisions that harm the public interest or the integrity of public administration or private entities, which they have become aware of in a public or private work context.

The provisions of Article 6 of Legislative Decree 231/2001 have been coherently integrated with the whistleblowing regulations, providing detailed guidelines and instructions for the construction of the MOG, which are detailed below as a reference point.

“The models referred to in paragraph 1, letter a), provide, pursuant to the legislative decree implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, for internal reporting channels, the prohibition of retaliation, and the disciplinary system adopted pursuant to paragraph 2, letter e)” (Article 6, paragraph 2-bis, Legislative Decree 231/2001).

## **GENERAL FRAMEWORK**

This procedure is an integral part of the MOG to ensure the confidentiality and protection from discriminatory actions for individuals, both senior and subordinate, who submit detailed reports of illegal conduct relevant under Legislative Decree 231/2001, based on precise and consistent facts, or reports of violations of the MOG and the adopted Code of Ethics. The report must be handled with the utmost confidentiality. To this end, those who receive or become aware of the report or are otherwise involved in its management process must maintain strict confidentiality to protect, on the one hand, the anonymity of the whistleblower, and, on the other hand, the reputation of the reported individuals, considering that the reported information may not correspond to the truth.

If the report is found to be false and not submitted in good faith, the whistleblower will be subject to disciplinary proceedings, at the end of which sanctions may be imposed in accordance with the applicable collective agreements.

## **PROTECTED INDIVIDUALS**

This procedure aims to provide adequate and effective protection to senior and subordinate employees, workers of the Company, as well as its collaborators, when they decide to submit a report

regarding violations of the MOG and the adopted Code of Ethics, as well as illegal conduct. Reports may also be submitted by other individuals mentioned in Article 3 of Legislative Decree 24/2023.

### **SUBJECT OF THE REPORT**

The reports referred to in this procedure aim to ensure the "protection of the Entity's integrity." Therefore, they may concern:

- Violations of legal provisions by the Company's bodies, senior members, subordinates, collaborators, or third parties.
- Violations of the MOG and its annexes by the Company's bodies, senior members, subordinates, collaborators, or third parties.
- Violations of the principles of the Code of Ethics by the Company's bodies, senior members, subordinates, collaborators, or third parties.
- Criminally illegal conduct by the Company's bodies, senior members, subordinates, collaborators, or third parties.
- Situations of abuse of power in relations with the Company, aimed at obtaining personal benefits.
- Behavior of the Company's bodies, senior members, subordinates, collaborators, or third parties that could result in financial or reputational damage to the Company.
- Disloyal behavior by the Company's bodies, senior members, subordinates, collaborators, or third parties to the detriment of the Company.
- Contractual violations committed by the Company's bodies, senior members, subordinates, collaborators, or third parties.

Included under the violations as per Legislative Decree 24/2023, for which this reporting procedure applies, are:

- Illegal conduct relevant under Legislative Decree 231/2001 and violations of the MOG.
- Violations that fall within the scope of acts of the European Union or national laws listed in the annex to Legislative Decree 24/2023, or national acts that implement the acts of the European Union listed in the annex to Directive (EU) 2019/1937, even if not listed in the annex to Legislative Decree 24/2023, relating to the following sectors: public procurement; financial services, products, and markets, and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety, animal health and welfare; public health; consumer protection; privacy protection and personal data security, and network and information system security.
- Acts or omissions that harm the financial interests of the European Union.
- Acts or omissions related to the internal market, including violations of EU rules on competition and state aid, as well as corporate tax rules.
- Acts or conduct that undermine the purpose or objectives of EU provisions in the aforementioned sectors.

Reports falling outside the scope of this procedure, the 231 system, or violations outlined in Legislative Decree 24/2023, and whistleblowing regulations, are not admitted and will not be considered (unless for initiating disciplinary, damage, or criminal actions against the whistleblower). The whistleblowing tool (and anonymity) cannot be used as a mechanism to promote illegal or harmful conduct for the Company. Reports that:

- Do not pertain, either directly or indirectly, to the Company's activities, its bodies, and staff working in the Company's interest, except as provided by Legislative Decree 24/2023.
- Concern purely personal matters.
- Convey mere claims or complaints related to the employment position or work relationships.
- Spread forms of intolerance and hate (racist, xenophobic, homophobic, sexist content, or content related to sexual, religious, political, or philosophical orientations, etc.).
- Contain offensive, threatening, defamatory, or otherwise illegal content.
- Are used as a tool for committing illegal acts, including the violation of confidentiality and secrecy obligations.

### **RECIPIENT OF REPORTS**

The reports provided for in this procedure are addressed to the appointed Supervisory Body (OdV). If the Whistleblower sends their report to the manager of their department (or a hierarchical superior), this person – who must maintain strict confidentiality regarding the report and refrain from taking discriminatory or retaliatory actions – is required to immediately forward it to the appointed OdV.

### **CONTENT OF THE REPORT**

The legislative framework defines the manner of the report; reports must be “detailed” and refer to “unlawful conduct, relevant pursuant to this decree and based on precise and consistent factual elements, or violations of the organization's management and control model, of which they became aware due to their job functions” (Art. 6, Legislative Decree 231/2001).

The subject of the report must be "detailed" in terms of facts, acts, and specific and clearly defined behaviors that are empirically verifiable.

Whenever possible, the whistleblower should identify the author of the reported conduct.

The report must concern “unlawful conduct (...) or violations of the organization and management model of the entity, of which they became aware due to the functions performed”: it is required that the whistleblower has direct, personal, and immediate knowledge and perception of the facts, acts, and behaviors being reported.

Reports concerning facts, acts, and behaviors that the Whistleblower learned from others (so-called hearsay) are not protected.

### **SUBMISSION OF INTERNAL REPORTS**

Reports addressed to the appointed OdV can be validly transmitted by any means, provided they ensure awareness of the content and confidentiality.

The Whistleblower can deliver the report to the OdV:

- by placing it in a sealed envelope marked as "Confidential"
- by mailing it in a sealed envelope marked as "Confidential"
- by sending it via email;
- through a platform that ensures the anonymity of the sender.

The Company, in order to facilitate the reporting system while safeguarding the confidentiality of the people involved, has made the following available:

- A specific email address activated by the Company: [odv@chiarcosso.com](mailto:odv@chiarcosso.com), which is accessible exclusively to the OdV.

- The "Whistleblowing" platform. The OdV regularly checks correspondence and periodically verifies the operation of the dedicated email inbox.

Reports sent to the OdV by mail must be addressed to the OdV.

Reports can also be submitted personally to the OdV.

If a report is sent to another individual, that person is required to immediately forward it to the OdV while maintaining confidentiality and avoiding retaliation or discrimination.

### **METHODS OF SUBMITTING REPORTS**

The OdV ensures that those subject to the MOG and the Code of Ethics are aware of the Whistleblowing system and ensures the functionality of the reporting transmission mechanisms (functioning of the email inbox).

Reports submitted through the platform or in a sealed envelope can be anonymous.

The whistleblower may choose to attach their full identity document to the report, fully signed.

In this case, the Whistleblower may either indicate their identity openly or include their personal details and a copy of the fully signed identity document in a separate sealed envelope.

To facilitate the whistleblower, a preformatted form has been prepared and attached to this procedure, which can be used for submitting the report.

### **CONFIDENTIALITY IN HANDLING THE REPORT**

The OdV, and in any case those receiving reports, must keep the identity of the whistleblower and the content of the report confidential.

The obligation of confidentiality also applies to the reported person who has had access to the report and the whistleblower's identity for defense purposes. The information learned by the reported person may only be used for defense purposes in disciplinary, civil, accounting, administrative, or criminal proceedings.

### **HANDLING OF THE REPORT: VERIFICATION AND INQUIRY**

The process for managing reports includes reception, investigation, verification, and conclusion with a decision.

Upon receiving the report, the OdV proceeds within a contained time frame, respecting the principle of promptness and immediacy that governs disciplinary procedures:

- registers and records all received reports;
- conducts a preliminary assessment of the received report to determine whether it falls within the scope of Whistleblowing regulations;
- if so, promptly and in any case within a maximum of thirty days from receipt, verifies the content of the report;
- to this end, if necessary, collects documentation related to the area of activity where the reported facts, actions, and behaviors occurred;
- if necessary, conducts inspections and verifications;
- if necessary, summons the whistleblower, taking all necessary precautions to ensure maximum confidentiality;
- if necessary, summons other individuals to verify the reported facts, actions, and behaviors, ensuring that all precautions are taken to ensure maximum confidentiality.

Those to whom requests are directed must provide the documentation indicated by the OdV and, if necessary, a report of the activities carried out.

According to Legislative Decree 24/2023: the whistleblower will receive an acknowledgment of receipt within seven (7) days from the date of receipt by the OdV; the OdV will respond to the report within three (3) months from the date of the acknowledgment of receipt or, in the absence of such acknowledgment, within three (3) months from the expiration of the seven (7) day period following the submission of the report.

### **HANDLING OF THE REPORT: OUTCOMES AND CONSEQUENT MEASURES**

All received, registered, and recorded reports are reviewed and concluded with a decision by the OdV. When the report is not sufficiently detailed, unfounded, or irrelevant, the OdV proceeds with archiving it, providing a timely and reasoned notification to the whistleblower and the Board of Directors so that the report (not relevant or unfounded under Legislative Decree 231/2001) may be evaluated under other profiles if necessary.

When the report is relevant and founded, the OdV forwards the report (maintaining the confidentiality of the whistleblower's identity) to the Board of Directors with a reasoned opinion, suggesting possible sanctions based on the sanction system or measures that the Company's management may adopt. The Board of Directors, upon receiving the report and the OdV's opinion, adopts the consequent measures and communicates them to the OdV, which promptly notifies the whistleblower within the limits of the confidentiality of the involved parties.

The OdV registers the received reports, records the verifications conducted and its decisions, and keeps the related documentation to ensure full traceability of the actions taken in fulfilling its institutional duties.

Paper documents are stored in a place accessible only to the OdV, and electronic documents are kept in a protected space with authentication credentials known only to the OdV.

### **PROTECTION OF THE WHISTLEBLOWER**

The whistleblower may choose to remain anonymous or provide their personal details.

In any case, the Company guarantees confidentiality regarding the whistleblower's identity during all phases of the reporting process, protecting them from any forms of discrimination or retaliation for having submitted the report.

The whistleblower's identity cannot be disclosed without their express consent; this protection also applies to the Company's top management, who cannot initiate investigations or request information to trace the whistleblower's identity (unless the report itself is not admissible, as specified above).

In the event of disciplinary proceedings following the reported facts, the accused has the right to know the identity of the whistleblower if it is deemed absolutely necessary for their defense.

In such cases, the accused, outside of the defense in the disciplinary (and/or criminal and/or civil) proceedings, will still be required to maintain confidentiality, respecting the prohibition of retaliatory or discriminatory actions against the whistleblower.

Violation of the whistleblower's confidentiality protection constitutes grounds for disciplinary action.

### **PROTECTION OF THE ACCUSED**

The confidentiality of the accused is also protected within the limits provided by sector regulations. In the case of reports that are defamatory, threatening, and/or slanderous, or those that constitute illegal behavior or conduct leading to the commission of an illegal act, and those that violate duties of secrecy/confidentiality, the author is not entitled to any protection.

In such circumstances, conversely, the Company ensures the appropriate protections for the accused or the affected party.

Intentional and willful abuse of the whistleblowing mechanism through inadmissible reports, as well as the submission of false reports with gross negligence or bad faith, constitutes conduct that is subject to disciplinary sanctions by the Company.

## **REPORTING DISCRIMINATORY BEHAVIOR**

The Company is committed to protecting whistleblowers who act in good faith from any form of retaliation or discrimination, direct or indirect (e.g., disciplinary sanctions, mobbing, demotion, transfer, dismissal, etc.), for being the author of an admissible report.

Those who engage in such forms of retaliation or discrimination, direct or indirect, are held disciplinary accountable and sanctioned according to the current sanctioning system.

A whistleblower who believes they have suffered retaliatory or discriminatory actions for making the report must immediately provide a detailed notification to the OdV (Supervisory Body), which, after appropriate checks, adopts its own measure in the terms and methods indicated in this procedure, which will be communicated to the Board of Directors.

## **COMMUNICATION, INFORMATION, AND AWARENESS**

The whistleblowing system and the content of this procedure are subject to communication, training, and awareness-raising among all recipients of the MOG (Organizational and Management Model) and the Code of Ethics.

Third parties may also submit reports to the OdV.

To this end, in contractual relations, the adoption of the whistleblowing procedure is noted, and the above-mentioned channels are highlighted, through which third parties can also submit reports.

## **REPORTING ACTIVITY**

According to the periodicity provided in the information flow procedure, the OdV, respecting confidentiality, sends the Company's Sole Administrator/Board of Directors a report of the reports received, indicating the subject, actions taken, and outcomes.

In its annual report, the OdV also provides updates on the status of implementation of the whistleblowing mechanism.

In light of the reports received, the OdV promotes updates to the MOG, the Code of Ethics, and this procedure when critical issues emerge regarding the adequacy and effectiveness of the MOG and this procedure.

## **EXTERNAL REPORTS**

According to Article 6 of Legislative Decree 24/2023:

“The whistleblower may submit an external report if, at the time of its submission, one of the following conditions applies:

- a) there is no mandatory internal reporting channel in their work context, or this, even if mandatory, is not active or, even if activated, is not in compliance with the provisions [...];
- b) the whistleblower has already submitted an internal report [...] and it has not been followed up;
- c) the whistleblower has reasonable grounds to believe that, if they submit an internal report, it would not be effectively addressed, or that the report could result in the risk of retaliation;
- d) the whistleblower has reasonable grounds to believe that the violation may pose an imminent or clear danger to the public interest.”

An external reporting channel that guarantees, even through the use of encryption tools, the confidentiality of the whistleblower's identity, the person involved, and the person mentioned in the report, as well as the content of the report and related documentation, is activated by ANAC (National Anti-Corruption Authority).

**Report Form to the Supervisory Body (OdV) of Autotrasporti Chiarcosso Srl**  
**Report pursuant to Articles 6 of Legislative Decree 231/2001 and Legislative Decree 24/2023**

To the attention of  
**Supervisory Body**  
**Autotrasporti Chiarcosso Srl**

Methods of submission:

Send by mail in a sealed envelope addressed to the Supervisory Body at the company's headquarters

Send by email to the dedicated email address (odv@chiarcosso.com)

Deliver by hand to the Supervisory Body

Fill out via the "Whistleblowing" platform

**Reported individual(s) / Person involved**

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**Detailed and specific description of facts, acts, and behaviors subject to the report**

("illegal conduct, relevant under this decree and based on precise and consistent factual elements, or violations of the company's organization and management model, of which they have become aware due to the functions performed", Article 6 of Legislative Decree 231/2001, and violations under Article 2 of Legislative Decree 24/2023)

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**Indication of evidence useful for verifying the content of the report** (documents, people informed about the facts)

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**Place, date**

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**The whistleblower may choose to remain anonymous.**

However, if the whistleblower decides to provide their personal details and sign the report, the company commits to ensuring confidentiality and protection against retaliatory or discriminatory actions for having submitted this report.

In any case, the whistleblower is disciplinarily, civilly, and criminally liable for any false reports made with gross negligence or bad faith, as well as for defamatory, threatening, or illegal content.

Optional signature

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