

**Organization and management model pursuant to Legislative  
Decree 231/2001**

**WHISTLEBLOWING PROCEDURE**



**Summary**

<b>1. Adoption and revisions .....</b>	<b>2</b>
<b>2. Definitions .....</b>	<b>2</b>
<b>3. Nature and purpose of the standard .....</b>	<b>3</b>
<b>4. Purpose .....</b>	<b>4</b>
<b>5. Scope .....</b>	<b>4</b>
<b>6. Liability and dissemination .....</b>	<b>5</b>
<b>7. Reference principles .....</b>	<b>5</b>
<b>8. Subjects involved .....</b>	<b>5</b>
<b>9. Subject of the report .....</b>	<b>6</b>
<b>10. Reporting procedure .....</b>	<b>6</b>
<b>10.1. Reporting .....</b>	<b>6</b>
<b>10.2. Review and evaluation of reports .....</b>	<b>7</b>
<b>10.3. Whistleblower and reported persons .....</b>	<b>8</b>
<b>10.3.1. Whistleblower's protections .....</b>	<b>8</b>
<b>10.3.2. Protection of the reported .....</b>	<b>8</b>

## 1. Adoption and revisions

This document has been fully read, shared, approved and signed by the Board of Directors for the first time on 30/03/2023, which reserves the right to make any revision also in light of the provisions of Legislative Decree 24 of 10 March 2023 and any subsequent regulatory changes that may occur.

## 2. Definitions

**BOD:** Board of Directors.

**Code of Ethics:** adopted pursuant to Legislative Decree no. 231/01, it is a document with which the Company sets out all the rights, duties and responsibilities of the Company itself with respect to all the subjects with whom it enters into relations for the achievement of its corporate purpose. The Code of Ethics aims to establish ethical "standards" of reference and behavioral rules that the Recipients of the Code must respect in relations with the Company for the purpose of preventing and repressing illegal conduct.

**Collaborators:** those who act in the name and/or on behalf of the Company on the basis of a mandate or other collaboration relationship (by way of example and not limited to: financial advisors, interns, contract and project workers, temporary workers, agents and brokers, etc.).

**Consultants:** Subjects who exercise their activity in favor of the company by virtue of a contractual relationship.

**G.D.P.R.:** European Regulation 2016/679 on the protection of personal data.

**Legislative Decree 231/01 or Decree:** Legislative Decree 8 June 2001, n. 231 relating to the "Discipline of the administrative liability of legal persons, companies and associations also without legal personality" and subsequent amendments and additions.

**Recipients of the Code of Ethics:** Shareholders, Members, Corporate Bodies, employees, as well as all those who, although external to the Company, work, directly or indirectly, for Trasporti Vecchi-Zironi S.r.l. or with Trasporti Vecchi-Zironi S.r.l. (e.g. collaborators in any capacity, consultants, suppliers, customers, financial advisors, interns, contract and project workers, temporary workers, agents and brokers, etc.).

**Recipients of the Model:** members of the Corporate Bodies, the auditing firm, employees, as well as those who, although not included in the category of employees, work for Trasporti Vecchi-Zironi S.r.l. and are under the control and direction of the Company (by way of example but not limited to: financial advisors, interns, contract and project workers, temporary workers, agents and brokers, etc.).

**Employees or employees:** employees or employees, i.e. all employees of the Company (first, second and third professional area personnel; managers; middle managers).

**Law 146/2006:** Law no. 146 of 16 March 2006 (Ratification and implementation of the United Nations Convention and Protocols against Transnational Organized Crime, adopted by the General Assembly on 15 November 2000 and 31 May 2001).

**Model / MOGC:** Model of organization, management and control pursuant to articles 6 and 7 of the Decree.

**O.d.V.:** Supervisory Body provided for by articles 6, paragraph 1, letter b) and 7 of Legislative Decree 231/2001, which is entrusted with the task of supervising the functioning and compliance with the Model and taking care of its updating.

**Platform:** IT tool for managing reports.

**Report:** any news concerning alleged findings, irregularities, violations, conduct and facts that can be censored or in any case any practice that does not comply with the provisions of the Code of Ethics and / or the Organization, Management and Control Model.

**Anonymous reporting:** if the details of the whistleblower are not explicit or otherwise identifiable.

**Open report:** if the whistleblower openly raises an issue without limits related to his confidentiality.

**Confidential report:** if the identity of the whistleblower is not explicit, but it is nevertheless possible to trace it in specific and certain hypotheses indicated below.

**Reporting in bad faith:** the report made for the sole purpose of damaging or, in any case, prejudicing a Recipient of the Code of Ethics and / or the Model. Reports made with intent or gross negligence that prove to be unfounded.

**Company:** the legal entity that holds and issues the procedure;

**Reporting subjects:** the Recipients of the Code of Ethics and/or the Model, as well as any other person who relates with the Company in order to make the report.

**Subjects reported: the Recipients of the Code of Ethics and/or the Model** who have committed alleged findings, irregularities, violations, conduct and facts that can be objected or in any case any practice that does not comply with the provisions of the Code of Ethics and/or the Organization, Management and Control Model.

**Third parties:** contractual counterparties of Trasporti Vecchi-Zironi S.r.l. , both natural and legal persons (such as suppliers, consultants, etc.) with whom the company reaches any form of contractually regulated collaboration, and intended to cooperate with the company in the context of risky activities.

**Subordinates:** persons subject to the direction or supervision of a person in an apical position pursuant to art. 5 paragraph 1 letter b) of the Decree.

### 3. Nature and purpose of the standard

In line with the existing rules in other countries of the European Community, on 29 December 2017 Law no. 179 "Provisions for the protection of perpetrators of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship" (published in the Official Gazette, General Series no. 291 of 14 December 2017).

The structure of the provision clearly distinguishes the rules governing the public sector (Article 1) from the private sector (Article 2), and the provision on the obligation of professional, business, professional, scientific and industrial secrecy has also been supplemented (Article 3).

With regard to the private sector, Article 2 of Law no. 179/17 intervenes on Decree 231 and inserts in Article 6 ("Subjects in top positions and models of organization of the entity") a new provision that frames within the Organizational Model pursuant to Legislative Decree 231/01 the measures related to the presentation and management of reports.

The law aims to encourage the concrete collaboration of workers in order to encourage the emergence of corruption within public and private bodies, also with the provision of systems that allow workers to report any offenses of which they may become aware in conditions of protection and safety. The prevention activity aims to solve problems that could become very complex and represent a danger for the Company, with an internal procedure, adequately structured and with the necessary timeliness.

To this end, the law regulates:

- the prohibition of acts of retaliation or discrimination, direct or indirect, against the whistleblower for reasons related, directly or indirectly, to the report;
- the introduction of sanctions against those who violate the measures to protect the whistleblower, as well as those who make reports with intent or gross negligence that prove to be unfounded;
- the possibility for the whistleblower or the trade union organization to report to the National Labour Inspectorate the adoption of discriminatory measures against the subjects who make the reports;
- the nullity of the retaliatory or discriminatory dismissal, as well as of the change of duties pursuant to Article 2103 of the Civil Code, as well as any other retaliatory or discriminatory measure adopted against the whistleblower;
- the burden on the employer, in the event of disputes related to the imposition of disciplinary sanctions, and / or demotions, dismissals, transfers, or submission of the whistleblower to other organizational measures having negative effects, direct or indirect, on working conditions, subsequent to the

submission of the report, to demonstrate that these measures are based on reasons unrelated to the report itself.

In order to ensure that the flow of reports cannot be in any way subject to interference or unauthorized access by the company, Trasporti Vecchi-Zironi S.r.l. indicates as direct recipient of the same the Supervisory Body, composed of a single subject external to the company and identified in the person of Avv. Valeria Bortolotti who can be contacted:

a) in paper form, by writing directly to the Supervisory Body at the address of its office at the following heading:

Avv. Valeria Bortolotti  
OdV Vecchi-Zironi S.r.l.  
Piazzale Paolo Teggia n. 9 int. S  
41049 Sassuolo (MO) - Italy

b) by e-mail, by writing directly to the same professional at the [valeria.bortolotti@studiovblex.it](mailto:valeria.bortolotti@studiovblex.it) address or to the certified e-mail address [valeria.bortolotti@ordineavvmodena.it](mailto:valeria.bortolotti@ordineavvmodena.it)

#### **4. Purpose**

This procedure aims to establish clear and identified information channels suitable to guarantee the receipt, analysis and processing of reports – open, anonymous and confidential – relating to hypotheses of illegal conduct relevant pursuant to Leg. Decr. n. 231/2001 and/or violations of the Model and/or the Code of Ethics and to define the activities necessary for their correct management by the Supervisory Body.

In addition, this procedure aims to:

1. guarantee the confidentiality of the personal data of the whistleblower and the alleged person responsible for the violation, without prejudice to the rules governing investigations or proceedings initiated by the judicial authority in relation to the facts covered by the report, or in any case disciplinary proceedings in the event of reports made in bad faith;
2. adequately protect the reporting agent against retaliatory and/or direct or indirect discriminatory conduct for reasons related "directly or indirectly" to the report;
3. ensure a specific, independent and autonomous channel for reporting.

#### **5. Scope**

This regulation applies to the Recipients of the Model and/or Code of Ethics, namely:

- Members,
- Members of the Board of Directors,
- Members of the Board of Statutory Auditors (if appointed);
- Components of the O.d.V.,
- Staff;
- Those who, although not included in the category of employees, work for Trasporti Vecchi-Zironi S.r.l. and are under the control and direction of the Company (by way of example but not limited to: interns, contract and project workers, temporary workers);
- Those who, although external to the Company, operate, directly or indirectly, in a stable manner, for Trasporti Vecchi-Zironi S.r.l. or with Trasporti Vecchi-Zironi S.r.l. (e.g. ongoing collaborators; strategic suppliers, agents, agents and brokers, etc.).

## 6. Liability and dissemination

This procedure is an integral and substantial part of the Model and, therefore, is approved by the Board of Directors of Trasporti Vecchi-Zironi S.r.l. which, on the possible proposal of the Supervisory Body, is also responsible for updating and integrating it.

It is accessible in electronic format:

- on the company intranet in folder "MOGC 231", if active;
- on the company website [www.vecchizironi.it](http://www.vecchizironi.it), if active;
- on the company bulletin board.

The same methods of dissemination set out above are adopted for subsequent revisions and additions to the procedure.

## 7. Reference principles

The persons involved in this procedure operate in compliance with the regulatory, organizational system and internal powers and delegations, and are required to operate in accordance with the laws and regulations in force and in compliance with the principles set out below.

### KNOWLEDGE AND AWARENESS

This reporting procedure is a fundamental element in order to ensure full awareness for an effective monitoring of risks and their interrelationships, and to guide changes in strategy and organizational context.

### GUARANTEE OF THE CONFIDENTIALITY OF PERSONAL DATA AND PROTECTION OF THE REPORTING PERSON AND THE REPORTED PERSON

All subjects who receive, examine and evaluate reports, as well as any other person involved in the reporting management process, are required to guarantee the utmost confidentiality on the reported facts, on the identity of the reported and the whistleblower who is appropriately protected from retaliatory, discriminatory or otherwise unfair conduct.

### PROTECTION OF THE REPORTED SUBJECT FROM REPORTS IN "BAD FAITH"

All subjects are required to respect the dignity, honor and reputation of each. To that end, the reporting agent shall be obliged to declare whether it has a private interest in the reporting. More generally, the Company guarantees adequate protection from reports in "bad faith", censoring such conduct and informing that reports sent for the purpose of damaging or otherwise causing prejudice as well as any other form of abuse of this document are a source of responsibility, in disciplinary proceedings and in other competent bodies.

### IMPARTIALITY, AUTONOMY AND INDEPENDENCE OF JUDGMENT

All persons who receive, review and evaluate reports meet moral and professional requirements and ensure that the necessary conditions of independence and due objectivity, competence and diligence are maintained in carrying out their activities.

## 8. Subjects involved

The reporting system can be activated by the following subjects:

- members of the Corporate Bodies;
- employees (any type of contract) who in any case operate on the basis of relationships that determine their inclusion in the company organization, even in a form different from the employment relationship;

- third parties having relationships and business relationships with the Company, in a stable manner (e.g. continuous collaborators; strategic suppliers)

## 9. Subject of the report

The subject of the report is the commission or attempted commission of one of the crimes provided for by Legislative Decree 231/2001 and Law 146/06 or the violation or fraudulent circumvention of the principles and requirements of the Organization, Management and Control Model and / or the ethical values and rules of conduct of the Code of Ethics of the Company, of which it has become aware due to the functions performed.

Reports may concern, by way of example but not limited to:

- violations relating to the protection of workers, including accident prevention legislation;
- alleged offenses, among those provided for in the Company's Model 231, by company representatives in the interest or to the advantage of the Company;
- violations of the Code of Ethics, Model 231, company procedures;
- unlawful conduct in the context of relations with members of public administrations.

The reports taken into consideration are only those concerning facts found directly by the whistleblower, not based on current entries; In addition, the report must not concern personal complaints.

The whistleblower must not use the institute for purely personal purposes, for claims or retaliation, which, if anything, fall within the more general discipline of the employment / collaboration relationship or relations with the hierarchical superior or with colleagues, for which it is necessary to refer to the procedures of competence of the company structures.

## 10. Reporting procedure

### 10.1. Reporting

Where a reporting agent reasonably suspects that any of the breaches referred to in paragraph 8 above have occurred or may occur, it shall have the possibility to report in the following ways:

a) in paper form, by writing directly to the Supervisory Body at the address of its office at the following heading:

Avv. Valeria Bortolotti  
OdV Vecchi-Zironi S.r.l.  
Piazzale Paolo Teggia n. 9 int. S  
41049 Sassuolo (MO) - Italy

b) by e-mail, by writing directly to the same professional at the [valeria.bortolotti@studiovblex.it](mailto:valeria.bortolotti@studiovblex.it) address or to the certified e-mail address [valeria.bortolotti@ordineavvmodena.it](mailto:valeria.bortolotti@ordineavvmodena.it)

c) using the mailbox at the company headquarters;

d) by telephone calling the number + 39 3333810478

The reports must be detailed and based on precise and consistent elements, concern facts that can be found and known directly by the whistleblower, and must contain all the information necessary to identify the perpetrators of the illegal conduct.

The reporting entity is therefore required to report clearly and completely all the elements useful for carrying out the checks and assessments necessary to assess their validity and objectivity, indicating, by way of example and not exhaustively:

- references on the course of events (e.g. date, place), any information and / or evidence that can provide valid feedback on the existence of what has been reported;
- general information or other elements that make it possible to identify who committed what was declared;

- general details of any other subjects who may report on the facts being reported;
- any private interests related to the Report.

Although Trasporti Vecchi-Zironi S.r.l., in accordance with the Code of Ethics, considers reports transmitted in non-anonymous form preferable, however, anonymous reports are also allowed.

Anonymous reports are accepted only if they are adequately substantiated and capable of bringing out specific facts and situations.

They will only be taken into account if they do not *appear prima facie* to be irrelevant, unfounded or unsubstantiated.

In any case, the requirements of good faith and truthfulness of the facts or situations reported remain unchanged, to protect the complainant.

A form for the preparation of the report is available attached to this procedure, without prejudice to the freedom of drafting for the whistleblower.

## 10.2. Review and evaluation of reports

The person responsible for receiving and analyzing reports is the Supervisory Body. The same provides for the examination in compliance with the principles of impartiality and confidentiality, carrying out any activity deemed appropriate.

The SB directly carries out all the activities aimed at ascertaining the facts covered by the report. It can also avail itself of the support and collaboration of company structures and functions when, due to the nature and complexity of the checks, it is necessary to involve them, as well as external consultants, experts in the issues that have emerged.

In any case, the right to confidentiality of the whistleblower is reserved throughout the management of the report.

In summary, the activities in which the management process of reports is divided are: reception, investigation and investigation.

- Reception: the Supervisory Body receives reports;
- Investigation and assessment: the Supervisory Body evaluates the reports received, using, depending on their nature, the internal structures of the Company for carrying out in-depth studies on the facts being reported. You can listen directly to the author of the report - if known - or the subjects mentioned in the same; as a result of the preliminary activity, it takes, motivating them, the consequent decisions, archiving, where appropriate, the report or requesting the Company to proceed with the evaluation for disciplinary and sanctioning purposes of what has been ascertained and / or the appropriate interventions on the MOGC.

If the investigations carried out highlight situations of violations of the MOGC and/or the Code of Ethics, or the SB has developed a well-founded suspicion of committing a crime, the SB promptly and without delay communicates the report and its assessments to the Chairman, the Chief Executive Officer and, at the first possible meeting, the Board of Directors and the Board of Statutory Auditors (if appointed).

The Supervisory Body also informs the non-anonymous whistleblower about the progress of the procedure through the *Whistleblowing* platform or by the same means through which the report was received, taking into account the obligation of confidentiality of the information received, also in compliance with legal obligations, which prevent the disclosure of the results in external areas.

The reports sent for the purpose of damaging or otherwise prejudicing the reported, as well as any other form of abuse of this document, are the source of responsibility of the whistleblower, in disciplinary proceedings and in other competent offices, in particular if the groundlessness of what has been reported and the instrumental and voluntary falsity of accusations, findings, censorship, is ascertained, etc.

To this end, if during the verification the report received proves to be intentionally defamatory, as well as the report proves to be unfounded and made with willful misconduct or gross negligence, in accordance with what is described above, the Company may apply appropriate disciplinary measures.

In order to guarantee the reconstruction of the different phases of the process and the complete traceability of the interventions undertaken for the fulfillment of its institutional functions, the SB is required to document, through the conservation of electronic and / or paper documents, the reports received.

The documents in electronic format are kept by the SB in a protected manner and accessible exclusively to the members of the SB, as well as to the subjects expressly authorized by the SB.

In the event of reports produced in clear bad faith, the SB reserves the right to archive them by deleting the names and elements that may allow the identification of the reported subjects.

Paper documents are stored at an identified place whose access is allowed to the members of the SB, or to the subjects expressly authorized by the SB.

### **10.3. Whistleblower and reported persons**

#### **10.3.1. Whistleblower's protections**

The company, in compliance with the relevant legislation and in order to promote the spread of a culture of legality and to encourage the reporting of offenses, ensures the confidentiality of the personal data of the whistleblower and the confidentiality of the information contained in the report and received by all the subjects involved in the procedure and guarantees, moreover, that the report does not in itself constitute a breach of the obligations arising from the employment relationship.

It is the task of the Supervisory Body to guarantee the confidentiality of the reporting subject from the moment the report is taken into account, even in cases where it should subsequently prove to be incorrect or unfounded.

The failure to fulfil this obligation constitutes a violation of this procedure and exposes the SB to liability.

In particular, the company guarantees that the identity of the whistleblower cannot be revealed without his express consent and all those involved in the management of the report are required to protect its confidentiality except in cases where:

- the report is made for the purpose of damaging or otherwise prejudicing the reported (so-called "bad faith" report) and there is a liability by way of slander or defamation under the law;
- confidentiality is not enforceable by law (e.g. criminal investigations, etc.).

As regards, in particular, the scope of the disciplinary procedure, the identity of the whistleblower cannot be revealed, if the dispute of the disciplinary charge is based on separate and further investigations with respect to the report, even if consequent to the same. If the complaint is based, in whole or in part, on the report, and knowledge of the identity of the whistleblower is essential for the defense of the accused, the report will be usable for the purposes of disciplinary proceedings only in the presence of consent of the whistleblower to the disclosure of his identity.

No form of retaliation or discriminatory measure, direct or indirect, on working conditions is permitted or tolerated against the whistleblower for reasons directly or indirectly related to the complaint. Discriminatory measures are unjustified disciplinary action, demotion without justified reason, harassment in the workplace and any other form of retaliation that results in uncomfortable or intolerable working conditions.

#### **10.3.2. Protection of the reported**

In accordance with current legislation, the company has adopted the same forms of protection to guarantee the privacy of the Reporter also for the alleged person responsible for the violation, without prejudice to any further form of liability provided for by law that imposes the obligation to communicate the name of the Reported (eg requests from the judicial authority, etc.).



This document does not affect the criminal and disciplinary liability of the whistleblower in "bad faith", and are also a source of liability, in disciplinary proceedings and in other competent offices, any forms of abuse of this procedure, such as Reports manifestly opportunistic and / or made for the sole purpose of damaging the complainant or other subjects, and any other hypothesis of improper use or intentional instrumentalization of the institution object of the This procedure.