Reporting Policy (Whistleblowing)

You can report wrongdoing and violations confidentially. No retaliation against those who report.

AT A GLANCE

What this is about
How to submit, receive, analyse and handle reports of wrongdoing and violations of laws, regulations, the Code of Ethics and the 231 Model (if in place).

Who it applies to
Anyone with information on violations in the work context: employees, former employees, applicants, self-employed workers, shareholders, customers, suppliers, collaborators and others.

What to do
Choose a channel (verbally, online platform or mail). State the facts and, if you know them, the times, places and people involved.

Where to report
Online platform in the “Reports” section of the website, or confidential mail to C.da Lecine 30, 86014 Guardiaregia (CB).

What whistleblowing is

A **whistleblower** is a natural person who, having information on violations of the law, reports them through the dedicated internal channels or the external channels, reports the facts to the Judicial Authority, or makes them public.

This protection tool, already present in other countries such as the United States and England, was introduced in Italy by Legislative Decree no. 24 of 10 March 2023, which implements European Directive 2019/1937. It protects those who report violations of national or European Union rules that may harm the public interest or the integrity of the entity, of which they became aware in a public or private work context.

The aim is to encourage and protect workers who often, regardless of the seriousness of the matter, fail to report irregularities for fear of retaliation or discrimination.

Who it is aimed at

Top management and corporate bodies
Company top management, members of corporate bodies and of the Supervisory Body, both as perpetrators and as recipients of reports.

Who can report
Employees and former employees, applicants for jobs, self-employed workers, partners, customers, suppliers (including under contract or subcontract), collaborators, volunteers, trainees and shareholders who have information on violations, as defined in this procedure.

Facilitators
Natural persons who help the reporting person without being either reporting persons or included in the previous categories. For example: persons working in the same work context, colleagues, trade unionists (if they are not acting under the union's banner), entities owned by the reporting person (also with third parties), entities where the reporting person works, entities operating in the same market. The same protections apply to them.

Why this procedure exists

The procedure governs the transmission, receipt, analysis and handling of reports, including their archiving and subsequent deletion. It aims to remove whatever may hinder or discourage reporting, such as doubts about the procedure to follow and fears of retaliation or discrimination, and to give reporting persons practical guidance on how to do it.

If you receive a report, in any form, you are obliged to forward it immediately to the competent bodies, using the channels provided.

What you can report

Reports may be written or oral. Relevant information is that learned in the work context, preferably detailed (even if only well-founded suspicions), about conduct, acts or omissions that:

- violate laws and regulations, or were carried out to conceal violations;
- conflict with the Code of Ethics or with the provisions of the 231 Model (if applied);
- may constitute offences, completed or attempted, or irregularities to the detriment of the Italian legal system or of European Union law and the public interest, and which may cause financial or reputational damage to La Molisana Trasporti S.r.l.

What is not covered. The following cannot be the subject of a report, disclosure or complaint for the purposes of this regime:

- disputes, claims or requests linked to the personal interest of the reporting person or complainant, which concern individual employment relationships, public or private, with them or with their direct superior;
- violations concerning national security, defence and the fight against terrorism, transport safety and environmental protection;
- facts and circumstances covered by legal or medical professional secrecy, by the secrecy of judicial deliberations, or relating to the protection of workers' rights and the suppression of anti-union conduct.

These reports, although outside the scope of protection of this regime, are forwarded to the competent company departments and handled in accordance with the law.

What to write in the report

Provide all useful elements to enable verification of the facts. The report should preferably contain:

- ✓ your personal details, with the position or role you hold in the company (if the report is not anonymous);
- ✓ a clear and complete description of the facts;
- ✓ if you know them, the circumstances of time and place in which the facts occurred;
- ✓ if you know them, the personal details or other elements (title, department where they work) that make it possible to identify who committed the facts;
- ✓ the names of other persons who can report on the facts;
- ✓ an indication of documents that can confirm the facts;
- ✓ any other information useful to verify the reported facts.

Anonymous reports. When it is not possible to establish the identity of the reporting person, the report is anonymous. If it is adequately detailed, it is treated as an ordinary report. In the case of a complaint to the Judicial Authority or public disclosure, if the identity of the reporting person were later revealed, they would remain protected against retaliation.

How to report

Verbally
By telephone, through voice messaging systems or by requesting an in-person meeting.

Online platform
Via the link in the "Reports" section of the corporate website.

Mail
Ordinary or registered mail with return receipt, to La Molisana Trasporti S.r.l., C.da Lecine n. 30, 86014 Guardiaregia (CB), marked "personal and confidential – whistleblowing".

What happens after the report

You report
Verbally, via the online platform or by mail.

The handler verifies
RPCT, if appointed, or a dedicated office: with impartiality and confidentiality.

Outcome
Complaint, measures, disciplinary action and actions to protect the Company.

1 **Acknowledgement**
The person handling the report sends you an acknowledgement of receipt **within seven days** of receipt.

2 Verification

Verification of the merits is entrusted to the Officer for the Prevention of Corruption and Transparency (RPCT), if appointed, or to a dedicated office, even if not exclusively. They act with impartiality and confidentiality and carry out every appropriate activity, including hearing the reporting person and other persons who can report on the facts. They may call on the competent company managers or other independent and impartial parties and, where necessary, on external control bodies (for example the Guardia di Finanza, the Municipal Police Command, the Revenue Agency).

3 Feedback

The handler maintains contact with you and gives you prompt feedback, **within three months** of the date of the acknowledgement of receipt or, if there is no acknowledgement, of the expiry of the seven days from the report.

4 If the report is well-founded

Depending on the nature of the violation, the handler:

- files, where needed, a complaint with the competent judicial authority;
- communicates the outcome to the competent internal and external bodies, to the Sole Director and to the Human Resources Manager, who take the measures within their remit, including, where the conditions are met, disciplinary action;
- adopts any further measures necessary to protect La Molisana Trasporti S.r.l.

5 Retention

To ensure management and traceability, the supporting documentation is kept for as long as necessary and **no longer than 5 years** from the date of communication of the final outcome.

How we protect you

Confidentiality

The identity of the reporting person is protected in every context following the report and cannot be revealed without their express consent. Those who receive or handle reports must protect this confidentiality. Breaching the duty of confidentiality entails disciplinary liability, in addition to any other liability provided for by law.

- **Exceptions:** liability for slander or defamation (Criminal Code, art. 2043 of the Civil Code) and cases in which the law does not allow anonymity, for example criminal, tax or administrative investigations and inspections by control bodies.
- **Disciplinary proceedings:** the identity may be revealed only if the reporting person gives express consent, or if the charge is based in whole or in part on the report and knowing the identity is absolutely indispensable to the defence of the accused, provided the accused asserts and proves this at a hearing or in defence briefs.

Report not accessible

The report is excluded from the right of access to administrative documents (arts. 22 et seq., Law 241/1990). It cannot be viewed or copied by whoever requests it: it falls within the exclusions of art. 24, paragraph 1, letter a), Law 241/1990.

Ban on retaliation

No retaliation or discriminatory measure, direct or indirect, affecting working conditions for reasons linked to the report is permitted or tolerated against the reporting person. Discriminatory measures include unjustified disciplinary action, harassment in the workplace and any other retaliation that makes working conditions intolerable.

- **If you think you have suffered discrimination**, tell the Supervisory Body. After assessing the elements, the Body reports the matter to the Human Resources Manager and to the Public Administration Inspectorate (Ispettorato della funzione pubblica).
- The Human Resources Manager immediately assesses whether to adopt acts or measures to restore the situation and remedy the negative effects, and whether there are grounds to start disciplinary proceedings against the employee who committed the discrimination.

Document revisions

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Drafted by Diego Carnevale. Approved by Margherita Berardini.

The responsibilities of the reporting person

The criminal and disciplinary liability of anyone who makes a slanderous or defamatory report remains unaffected, pursuant to the Criminal Code and art. 2043 of the Civil Code. Abuses of this procedure also give rise to liability, in disciplinary proceedings and before other competent bodies: manifestly opportunistic reports or those made solely to harm the person reported or others, and any other improper use or intentional misuse of the mechanism.

Guardiaregia, 02.12.2026

The Sole Director
Margherita BERARDINI