



**TRANSFER OIL**  
Pure Fluid Attitude



## **Whistleblowing Reporting Procedure**

(Legislative Decree No. 24/2023  
implementing EU Directive No. 2019/1937)

REVISION	DATE	DESCRIPTION
0	15/12/2023	Adoption

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## 1. INTRODUCTION

The purpose of this procedure is to regulate the process for reporting violations, in compliance with the provisions of **Legislative Decree No. 24 of 10 March 2023**, implementing **“Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019**, concerning the protection of persons who report breaches of Union law and providing provisions regarding the protection of persons who report breaches of national laws and regulations”

## 2. PURPOSE

**Whistleblowing** is a legal protection mechanism for individuals who intend to report potential violations in respect of which they have reasonable grounds to suspect or are aware that unlawful conduct has occurred, which they have witnessed within their work context and/or in the performance of their duties.

The purpose of this procedure is to define the reporting tools and procedures and the protection measures in order to ensure that individuals who become aware of

unlawful conduct or improper behavior in the course of their employment relationship do not refrain from reporting it for fear of negative, retaliatory, or discriminatory consequences.

## 3. DEFINITIONS

**“Company”** means **Transfer Oil S.p.A.**

**“Supervisory Body (OdV)”** means the Supervisory Body appointed pursuant to Legislative Decree No. 231/2001.

**“Manager”** means the person responsible for managing the internal reporting channel, receiving reports and handling them.

Within **Transfer Oil S.p.A.**, the Manager of the internal reporting channel is the appointed Supervisory Body composed of:

- **Lawyer Giovanni Catellani**, also acting as Chairman
- **Lawyer Michele Delrio**
- **Doctor Beatrice Panattoni**

**“Violations”** means behaviors, acts or omissions that harm the public interest or the interest or integrity of the Company as defined in Article 2 of Legislative Decree 24/2023.

**“Report”** means communication of information relating to violations.

**“ANAC”** means the Italian National Anti-Corruption Authority.

#### 4. WHO MAY REPORT

Reports may be submitted by individuals who believe they have become aware of unlawful conduct or improper behavior during the course of their work activities, including:

- employees, including those in probationary periods
- former employees (if the information regarding violations was obtained during the employment relationship)
- job applicants (if the information was obtained during the recruitment process)
- trainees and volunteers, including unpaid ones
- self-employed workers and collaborators carrying out work activities for the Company
- freelancers, suppliers of goods and services, and consultants
- shareholders, persons performing administrative, management, control, supervisory or representation functions within the Company or other related entities, even where such functions are exercised de facto.

#### 5. WHAT CAN BE REPORTED

Reports must concern behaviors, acts, or omissions that harm the interest or integrity of the Company, including:

- administrative, accounting, civil, or criminal offences
- unlawful conduct relevant under **Legislative Decree 231/2001** or violations of the **Organizational and Management Model**, if adopted by the Company, including violations of the **Code of Ethics**
- offences relating to the application of national laws and regulations concerning:
  - public procurement
  - financial services, products and markets
  - prevention of money laundering and terrorist 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
- privacy and personal data protection
- security of network and information systems
- acts or omissions affecting the **financial interests of the European Union**
- acts or omissions affecting the **internal market**, including violations relating to competition, State aid, and taxation.

This procedure does **not apply** to complaints, claims, or requests linked to a personal interest of the reporting person or to disputes concerning their individual employment relationship or collaboration/consultancy relationship.

Reports that fall outside the scope of whistleblowing regulations will be forwarded by the Manager to the relevant internal departments of the Company. The reporting person will be informed of such transmission through the platform messaging system or other available communication means. In such cases, the reporting person will not benefit from whistleblowing protection under applicable regulations.

## 6. INTERNAL REPORTING CHANNELS

Transfer Oil S.p.A. has established internal reporting channels and appointed the Manager responsible for handling reports.

**The Manager is required to ensure the confidentiality of the reporting person and to process reports in compliance with applicable regulations.**

Internal reports may be submitted through the following **alternative channels**, including **anonymously**:

- **Written reports (digital form)** via the platform available at: [whistleblowing.transferoil.com/#/](https://whistleblowing.transferoil.com/#/) (link also available on the Company website).
- **Oral reports** via the same platform by selecting **“Voice Report”** and recording an audio message.

Once the report submission process is completed (written or oral), the system generates a **16-digit receipt number**.

By accessing the section **“Have you already filed a report? Enter your receipt.”** through the same link and entering the receipt number, it is possible to:

- monitor the status of the report
- communicate directly with the Manager for requests for further information.

**Note:** It is the responsibility of the reporting person to save and carefully store the 16-digit receipt number to avoid losing access to the report or allowing unauthorized third parties to access it.

If a whistleblowing report is submitted to a person other than the designated Manager, it must be forwarded to the Manager within **seven days** of receipt through one of the above channels, and the reporting person must be informed of the transmission where possible.

## **7. HOW TO SUBMIT A REPORT**

To determine the appropriate reporting channel:

- reports concerning unlawful conduct relevant under **Legislative Decree No. 231/2001** or violations of the **Organizational and Management Model**, if adopted by the Company, including violations of the **Code of Ethics**, must be submitted **EXCLUSIVELY** through the internal reporting channel (using one of the methods indicated above);
- other reports concerning violations of **national legislation**

**and European Union law** (Article 2, paragraph 1, letter a), nos. 1, 3, 4, 5, and 6 of Legislative Decree No. 24/2023) must be submitted **PRIMARILY** through the internal reporting channel, without prejudice to the provisions below regarding external reporting and public disclosure.

The reporting person may submit an **external report to ANAC** through its dedicated channel **ONLY IF**:

- No internal reporting channel is mandatory within their work context, or it is not active or not compliant with legal requirements;
- The reporting person has already submitted an internal report, and no follow-up has been provided;
- The reporting person has reasonable grounds to believe that an internal report would not be effectively addressed or could result in retaliation;
- The reporting person has reasonable grounds to believe the violation constitutes an imminent or obvious danger to public interest.

Details regarding the external reporting channel are available on the **ANAC website**.

A reporting person who makes a **public disclosure** (e.g., through press or electronic media) benefits from whistleblowing protection only if at the time of the public disclosure, **one of the following conditions is met:**

- the reporting person has previously made an internal and external report, or has directly made an external report, and no response has been provided within the prescribed time limits regarding the measures envisaged or adopted to follow up the reports;
- the reporting person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest;
- the reporting person has reasonable grounds to believe that the external report may give rise to a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case,

such as where evidence may be concealed or destroyed, or where there are well-founded concerns that the person receiving the report may be colluding with the author of the violation or involved in the violation itself.

## **8. CONTENT OF THE REPORT**

The report must be based on **precise and consistent factual elements** known to the reporting person, even incidentally, within their work context. The reporting person must provide all useful elements to enable the Manager to carry out appropriate checks and verifications to assess the validity of the report.

In particular, the report should contain the following elements:

- the identity details (name, surname and contact details through which the reporting person can be contacted) of the person submitting the report, including an indication of the position or role held within the Company;
- a clear and complete description of the conduct being reported;

- the time and place in which the allegedly unlawful conduct occurred;
- where known, the identity or other elements useful to identify the person(s) who carried out the conduct reported;
- where known, an indication of any other persons who may provide information regarding the reported conduct;
- where available, the indication or attachment of any documents that may confirm the validity of the reported conduct;
- any other information or documentation that may provide useful evidence regarding the existence of the conduct being reported.

Anonymous reports, i.e. reports without identifying details of the reporting person, if sufficiently detailed and substantiated to allow investigation, will nevertheless be examined and verified by the Manager.

Reports will instead be **archived** where, following a preliminary assessment by the Manager, they are

deemed inadmissible, including, by way of example and without limitation, in the following cases:

- manifestly unfounded reports due to the absence of factual elements relating to the violations provided for by law;
- reports containing generic allegations that do not allow the facts to be understood, or reports accompanied by inappropriate or irrelevant documentation that does not clarify the content of the report;
- submission of documentation only, without reporting unlawful or improper conduct;
- manifestly unfounded reports due to the absence of essential factual elements capable of justifying an investigation.

In cases where inadmissibility is established, the Manager must provide justification for the archiving decision and notify the reporting person – via the platform messaging system or through another means depending on the reporting method and the contact details provided – and the **Board of Directors**.

## **9. HANDLING OF INTERNAL REPORTS**

- **Acknowledgment of Receipt of the Report**

Within **seven days** of receiving the report, the Manager shall acknowledge receipt to the reporting person, confirming that the report has been taken into charge, through the platform messaging system.

- **Initiation of the Investigation**

The Manager shall initiate the investigation within a reasonable time following receipt of the report, ensuring diligent follow-up. The Manager shall verify the reported facts in compliance with the principles of **objectivity and confidentiality**, including, where appropriate, hearing the reporting person and any other individuals who may provide information regarding the reported facts.

To this end, the Manager maintains communication with the reporting person through the platform messaging system and may request additional information and/or documentation if necessary.

While ensuring the confidentiality of the report and the identity of the reporting person, the Manager shall carry out any activity deemed necessary to assess the

validity of the report and may, where appropriate, rely on the support and cooperation of the competent Company departments and, if necessary, external parties.

If, following the investigation, the report proves to be well founded, the Manager—without prejudice to the confidentiality of the reporting person's identity—shall inform the **Board of Directors**, which will adopt the most appropriate measures to protect the Company.

In addition to the cases of inadmissibility mentioned above, a report shall also be archived in the following cases:

1. the report proves unfounded following investigation;
2. the report falls outside the scope of the Manager's competence;
3. it is impossible to continue the investigation due to the reporting person's failure to respond to requests for additional information or documentation.

Where the report is found to be unfounded, the Manager shall archive it while informing the

administrative body of the outcome of the investigation and the reasons for archiving, in compliance with the confidentiality obligations relating to the report and the identity of the reporting person.

- **Conclusion of the Procedure**

The investigation must be concluded **within three months from the date of the acknowledgment of receipt of the report.**

At the end of the investigation, the Manager shall send feedback to the reporting person through the platform messaging system regarding the outcome of the investigation and the reasons for the decision, including in the event of archiving.

If, for any reason, the investigation cannot be completed within the above timeframe, the Manager must nevertheless send the reporting person an **interim communication** within the three-month period through the platform messaging system, informing them that further verification activities are required.

## **10. CONFIDENTIALITY OBLIGATION**

The data provided will be processed in accordance with applicable legal provisions.

The Manager is required to respect and ensure the confidentiality of:

- the identity of the reporting person;
- the person concerned;
- any person mentioned in the report;
- the content of the report and related documentation.

The identity of the reporting person and any other information from which such identity may be directly or indirectly inferred may not be disclosed, without the express consent of the reporting person, to persons other than those competent to receive or follow up on reports.

The identity of the reporting person may not be disclosed except in the cases provided for by **Article 12 of Legislative Decree No. 24/2023**, and only with the express consent requested for this purpose.

Within disciplinary proceedings arising from the investigation, the identity of the reporting person may not be disclosed where the disciplinary charges are based on findings that are separate from and additional to the report, even if consequent to it.

Where the disciplinary charges are based, in whole or in part, on the report and knowledge of the reporting person's identity is

indispensable for the defence of the accused, the report may be used for disciplinary purposes only with the **express consent of the reporting person** to disclose their identity, obtained by the Manager.

In such cases, the Manager must inform the reporting person of the reasons why disclosure of their identity is considered necessary.

Violation of the confidentiality obligations regarding the reporting person constitutes a breach of the **Organizational and Management Model** and entails disciplinary liability, in addition to the possible administrative sanctions imposed by **ANAC**.

### **11. RESPONSIBILITY OF THE REPORTING PERSON**

Malicious or defamatory reports are punishable under the law.

This procedure does not affect the criminal liability of the reporting person in cases of **slander or defamation**.

Protection measures do not apply where the reporting person incurs:

- criminal liability (slander or defamation); or
- civil liability for damages caused intentionally or through gross negligence.

Where the criminal liability of the reporting person for defamation or slander is established, even by a **first-instance judgment**, or where civil liability is established for intentional misconduct or gross negligence, the protections provided under **Legislative Decree No. 24/2023** shall not apply and a disciplinary sanction shall be imposed on the reporting person.

### **12. PROTECTION MEASURES**

Protection measures apply not only to the reporting person but also to:

- a) the **facilitator**, i.e. a natural person who assists the reporting person in the reporting process within the same work context;
- b) persons within the same work context as the reporting person, the person who has filed a report with the judicial or accounting authorities, or the person who has made a public disclosure, and who have a stable emotional relationship or a relationship of kinship up to the fourth degree with them;
- c) colleagues of the reporting person or of the person who has filed a report or made a public disclosure, who work in the same work context and have an ongoing and habitual relationship with that person;

d) entities owned by the reporting person or by the person who has filed a report with the judicial or accounting authorities or made a public disclosure, as well as entities for which such persons work and entities operating in the same work context.

In the case of **anonymous reports**, if the reporting person is subsequently identified and has suffered retaliation, protection measures shall also apply.

### **Prohibition of Retaliation**

Reporting persons may not be subject to retaliation, discrimination, or any form of penalty – direct or indirect – connected to the report.

As a consequence of the report, the reporting person may not be: sanctioned, demoted, dismissed, transferred, subjected to any organizational measure producing direct or indirect negative effects on working conditions.

Retaliatory or discriminatory dismissal, changes in duties, or any other retaliatory measure against the reporting person are **null and void** pursuant to Articles 17 and 19 of Legislative Decree No. 24/2023.

Any retaliatory measures may be reported by the concerned person to **ANAC**, which may impose the

relevant sanctions, or may be challenged before the competent **judicial or administrative authority**.

### **Support Measures**

ANAC also maintains a list of **Third Sector entities** that provide support measures to reporting persons.

The list, published on the ANAC website, includes organizations that carry out the activities referred to in Article 5, paragraph 1, letters v) and w) of **Legislative Decree No. 117 of 3 July 2017** and that have entered into agreements with ANAC.

These support measures consist of **free information, assistance and advice** on:

- reporting procedures
- protection from retaliation under national and EU law
- the rights of the person concerned
- the procedures and conditions for accessing legal aid funded by the State.

### **13. DOCUMENT RETENTION**

Internal reports and related documentation shall be retained for

the time necessary to process the report and, in any case, no longer than five years from the date on which the final outcome of the reporting procedure is communicated, in compliance with confidentiality obligations under applicable law.

The platform used as the internal reporting channel complies with ISO 37002 and guarantees the confidentiality of the reporting person's data and the content of the report (including any related documentation transmitted) in accordance with GDPR, industry standards, and best practices for application security, following OWASP security guidelines, and using two-factor authentication (2FA) compliant with TOTP RFC 6238 standards.

Any paper documentation relating to the report shall be collected, used, stored and archived in compliance with applicable data protection legislation.

Personal data processed in connection with the management of reports must be protected through appropriate technical and organizational security measures commensurate with the risk level.

In particular, risks arising from the destruction, loss, alteration, unauthorized disclosure or unauthorized access, even accidental, to personal data must be taken into account.

Personal data that are clearly not relevant to the handling of a specific report must not be collected or, if collected, must be promptly deleted..

#### **14. DISSEMINATION OF THIS PROCEDURE**

Transfer Oil S.p.A. ensures visibility of this procedure through:

- publication on the Company website;
- publication on the platform available at [whistleblowing.transferoil.com/#/](https://whistleblowing.transferoil.com/#/);
- posting in the workplace.

Specific **training and information activities** are carried out regarding this procedure.



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