



# **KOSO** **PARCOL**

**VIA ISONZO, 2 - 20039 CANEGRATE (MI), P. IVA 09684900963**

**PROCEDURE FOR REPORTING UNLAWFUL ACTIVITIES**  
**“Whistleblowing”**



## 1. INTRODUCTION

KOSO PARCOL S.R.L. operates in a framework of fair competition with honesty, integrity, fairness and good faith, respecting the legitimate interests of shareholders, employees, customers, business and financial partners, and local communities where KOSO PARCOL S.R.L. is present with its activities. In particular, KOSO PARCOL S.R.L. promotes Social Accountability - understood as the integration of social and environmental concerns within its strategic vision - by disclosing what has been done in this regard in its periodical reports.

Safety and Workers' Health Protection, as well as Environment, Quality, Internationality and Customer Orientation are the core values at the basis of KOSO PARCOL S.R.L.'s modus operandi, values on which the Company founds and promotes its relationship of trust with all its Stakeholders, i.e. its stakeholders, such as shareholders, employees, suppliers, customers.

All those who work or operate in Italy and abroad for or on behalf of KOSO PARCOL S.R.L., or who have business relations with it, without distinction or exception, are called to observe and enforce these principles within their functions and responsibilities. In no way may the conviction of acting in the interest or to the advantage of the Company justify the adoption of behaviour contrary to these principles.

KOSO PARCOL S.R.L. shuns and condemns the use of illegitimate or otherwise improper behavior to achieve the economic objectives it has set itself, which are pursued exclusively through the excellence of its performance in terms of innovation, quality, economic, social and environmental sustainability, and confirms its commitment by constantly strengthening the degree of integrity and transparency in its internal behaviour, so as to positively influence the Company's reputation in the contexts in which it operates.

## 2. SCOPE AND RECIPIENTS

For these reasons, KOSO PARCOL S.R.L. has implemented a whistleblowing procedure, thanks to which it is possible to notify the Company of any wrongdoing (facts or actions) or behaviors that are not in line with the Organisational Model, the Code of Ethics or the company policies and procedures adopted by the same, by members of the Company Bodies, departmental managers, as well as employees, external collaborators, suppliers and customers.

## 3. REPORTING CHANNELS

Reporting can be done directly on the IT Platform at: <https://kosoparcol.comunicazioneilleciti.it>

Submissions via the IT platform can be made with or without registration. In both cases, the channel is suitable to ensure the confidentiality of the sources and information in its possession, without prejudice to legal obligations, and allows for confidential communication between the reporter and the Supervisory Body.

A further method is by ordinary mail, to the address of KOSO PARCOL S.R.L. with registered office in Via Isonzo, 2 - 20039 Canegrate (MI), inserting the report in a sealed envelope, and inserting this in a further envelope on which to write RESTRICTED - Supervisory Body.



#### 4. REPORT

The report may be made at any time and may refer to events that have occurred or are occurring. Non-exhaustive examples of possible reports include:

- situations of conflict of interest not known to the company;
- acts of corruption by third parties towards employees or by employees towards third parties;
- actual and persistent abuse of power, corruption, fraud, theft and other misconduct;
- violation of policy or code of ethics;
- risks of crime in financial services, products and markets and prevention of money laundering and terrorism financing;
- product safety and compliance, including in relation to health risks;
- safety in the rail, road and maritime transport sectors;
- practices that endanger the health and safety of workers or cause environmental damage;
- misuse of company assets;
- intentional communication of false information to public administrations, media and/or press organs;
- unlawful disclosure of personal data: protection of privacy and personal data and security of digital networks and information systems.

Reports should always be adequately circumstantiated in order to allow due verification of the facts highlighted, even irrespective of the identification of the person responsible. The report is circumstantiated when the author's account of facts, events or circumstances constituting the basic elements of the alleged offence is provided in sufficient detail to allow the identification of useful or decisive elements for the purposes of verifying the validity of the report (e.g. type of offence committed, reference period, value, causes and purposes of the offence, areas and persons concerned or involved). If available, the inclusion of useful documents/evidence to support the claim is welcome. Therefore, any statements without any substantial supporting evidence, excessively vague or unsubstantiated will not be taken into consideration.

Abuse or use of the tool in bad faith, for example to report events already known to the reporter to be unfounded, purely personal matters, or reports with an obvious defamatory or slanderous content, will not be taken into consideration.


If there is any doubt about the interpretation of events or situations that could represent a corrupt act, the Supervisory Board of KOSO PARCOL S.R.L. may be contacted.

#### 5. REPORTING MANAGEMENT

The Supervisory Board exclusively receives, through the two channels, reports of alleged violations and conduct not in line with the Organizational Model, the Code of Ethics or the corporate policies and procedures adopted by the Company.

The Supervisory Board assesses the reports it receives in order to decide whether to

- process the report by promoting further investigation;

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- forward the report to the competent corporate functions, requesting feedback on the actions taken;
  - proceed to file the report (rejection), adequately justifying the choice made in line with the criteria mentioned in paragraph 4 “Report”.

If it deems it appropriate and the reporting method allows it, it may contact both the reporting party to obtain further information and the alleged perpetrator of the breach, and may also initiate all the checks and investigations necessary to ascertain whether the report is well-founded. The use of the IT Platform not only enables the Supervisory Board to communicate (also anonymously) with the whistleblower, but also allows the latter to check the status and outcome of the report at any time, thanks to the access credentials.

If the checks carried out by the Supervisory Board reveal a breach of the rules of conduct and of the relevant policies and procedures, it reports the disciplinary offence to the Company for the appropriate decisions based on the provisions set out in the Organisational Model, an action that is independent of any criminal proceedings against individuals or administrative proceedings against the Company pursuant to Legislative Decree 231/01.

In all cases, if the checks carried out reveal that there has been a breach of the law, the Supervisory Board shall inform the Company so that it may take the consequent steps, including reporting the matter to the competent judicial authorities.

Finally, the Supervisory Board documents and archives the reports, the decisions taken and the documentation supporting the checks carried out, in compliance with the principle of confidentiality of the data and information contained therein, as well as with the provisions of the law on the processing of personal data.

## **6. PROTECTION OF THE REPORTING PERSON**

The Supervisory Board - without prejudice to legal obligations - ensures the confidentiality of the sources and information it comes into possession of.

KOSO PARCOL S.R.L. does not carry out retaliatory actions (sanctions, exclusion from supplies, suspension, etc.) nor does it discriminate in any way in the professional sphere against resources (suppliers - customers) who have acted in good faith to report events or situations as per Point 4.

The protections cannot be guaranteed in the event that the whistleblower has acted in bad faith (e.g. by making false or defamatory accusations) or has contributed to the commission of unlawful conduct.