

## **INSTRUCTIONS FOR MAKING A WHISTLEBLOWING REPORT**

### **1. INTRODUCTION**

With Legislative Decree no. 24/2023, which came into force on March 30, 2023, and is effective for the Organization from December 17, 2023, implementation has been given in our legal system to Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, concerning the protection of persons who report breaches of Union law and containing provisions on the protection of persons who report breaches of national legislative provisions.

Many novelties have been introduced, which have affected various aspects such as: the object of the violations, the range of reporting parties, the activation of reporting channels and their methods of use, the involvement of ANAC (National Anti-Corruption Authority), the extension of protective measures to individuals or entities who support the reporter, etc.

These Instructions have been prepared by the Organization to provide clear information to individuals intending to make a report under the aforementioned Decree about the channel to be used, the procedure, and the prerequisites for making an internal report, as well as the channel to be used, the procedure, and the prerequisites for making an external report.

These Instructions are made known to potential reporters, also thanks to their publication on the Organization's website.

### **2. WHO CAN MAKE A REPORT AND ENJOY THE PROVIDED PROTECTIONS?**

The reporting person, also known as the whistleblower, is the natural person who makes the report or public disclosure or denunciation of information about violations acquired within the scope of their work context. Specifically, reference is made to:

- subordinate workers of the Organization regardless of the type of employment contract (e.g., permanent, part-time, intermittent, fixed-term, temporary agency work, apprenticeship, occasional work, etc.);
- self-employed workers, collaborators, suppliers of goods and/or services, or those who carry out work for third parties, who perform their work activities for the Organization;
- freelancers and consultants who provide their work activities for the Organization (e.g., sales agents, lawyers, engineers, etc.);
- volunteers and interns, whether paid or unpaid, who provide their work activities for the Organization;
- shareholders and individuals with administrative, managerial, supervisory, oversight, or representation functions, including de facto ones, within the Organization.

It is worth noting that the report can be made not only during the employment relationship but also during any probationary period or before the actual establishment of the employment relationship (e.g., during the pre-contractual/selection phase) or after the termination of the relationship itself, provided that the information was acquired during the latter.

### **3. WHO ARE THE OTHER PARTIES CONSIDERED AND TO WHOM THE PROVIDED PROTECTIONS APPLY?**

Among the novelties introduced by the aforementioned Decree is the fact that the Legislator, for the first time, has also focused on other parties who may be involved in the situation and has extended protections to them as well. In more detail, these include:

- the facilitator, i.e., the natural person, also belonging to the same work context as the reporter, who assists, thus providing support and/or advice to the latter in the reporting process (e.g., an office colleague);
- persons within the same work context as the reporter (of the whistleblower or of those making a public disclosure), i.e., individuals connected by a network of relationships arising from the fact that they operate, or have operated in the past, in the same work environment as the reporter, and who have a stable emotional bond with them (e.g., cohabitant) or a relationship within the fourth degree of kinship;
- the reporter's colleagues who work in the same work context, meaning their employment relationship must not have ended, and who have a habitual and current relationship with them, i.e., a relationship that is not merely sporadic, occasional, episodic, or exceptional, but rather current, prolonged over time, and with a continuity sufficient to establish a relationship of camaraderie/friendship;
- entities exclusively or partially owned, provided majority ownership, by the reporter (of the whistleblower or of those making a public disclosure) or for whom they work, and entities operating within the same work context as such individuals.

#### 4. WHAT IS A REPORT?

A report is a communication, written or oral, of information about violations presented through the reporting channels that will be further explored shortly.

#### 5. WHAT CAN BE REPORTED AND WHAT DOES NOT FALL UNDER THE SCOPE OF WHISTLEBLOWING LEGISLATION?

Given the characteristics of the Organization, as also indicated in the ANAC guidelines approved by Resolution no. 311/2023, the subject of the report is much narrower than that established within the aforementioned Decree.

Any information learned within the reporter's work context (see paragraph 2) about violations of EU law and national implementing legislation can be the subject of a report through internal or external reporting channels (and also of public disclosure or reporting to the competent Authority) - that is, acts, behaviors, or omissions - or violations of EU law and national implementing legislation that, based on concrete elements, could be committed (e.g., irregularities, anomalies, symptomatic indicators, etc.), including well-founded suspicions and elements concerning behaviors aimed at concealing violations.

More specifically, while inevitably referring to the legislation for every detail, the following can be reported:

- offenses falling within the scope of Union or national acts related to the following sectors: public procurement; services, products, and financial markets, and prevention of money laundering and terrorist financing; product safety and compliance; transportation safety; environmental protection; radiological protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and personal data and security of networks and information systems;
- acts or omissions affecting the financial interests of the Union;
- acts or omissions concerning the internal market;
- acts or behaviors that undermine the purpose or objective of the provisions of Union acts.

Additionally, any retaliation suffered can also be communicated to ANAC.

However, a report cannot concern information that is blatantly unfounded or already entirely in the public domain or information acquired solely through unreliable rumors or gossip (e.g., rumors or hearsay).

Explicitly excluded contents include:

- disputes, claims, or requests related to a personal interest that exclusively concern individual employment or employment relationships, including relationships with hierarchically superior figures;
- reports of violations already mandatorily regulated by other legislative sources that already guarantee specific reporting procedures;
- reports of violations regarding national security, as well as contracts related to defense or national security aspects, unless such aspects fall within the relevant derived law of the European Union.

The legislator has expressly stipulated that the legislation under discussion does not prejudice the application of national and European provisions on: classified information; medical or forensic professional secrecy; confidentiality of deliberations of judicial bodies; criminal procedural rules; autonomy and independence of the judiciary; national defense and public order and security; exercise of workers' rights.

Lastly, it is noted that the reasons that prompted the individual to make a report are irrelevant for the treatment of the report itself and the protection of the same individual.

## 6. WHAT IS THE MINIMUM CONTENT OF A REPORT?

In general, it is necessary for a report to be as detailed as possible. In summary, it should clearly include:

- the personal details of the reporter;
- the circumstances of time and place in which the reported incident occurred;
- a description of the incident;
- the personal details or other elements that allow the identification of the subject to whom the reported facts are attributed.

To ensure an adequate level of completeness and facilitate the investigative activities, it is advisable for the individual to attach any documents that may provide evidence of the reported facts as well as provide the names of other individuals potentially aware of the facts.

Notwithstanding the above, the Organization has prepared a specific form for whistleblowing reports, which can be used as a guide for those who cannot or do not wish to directly use such a document to submit the report.

In any case, if necessary, those handling the reports will proceed to request additional information.

## 7. CAN REPORTS BE MADE ANONYMOUSLY?

The term "anonymous report" refers to a report from which it is not possible to ascertain the identity of the reporter. Such reports fall outside the scope of whistleblowing legislation and will be treated by the Organization as ordinary reports.

Nevertheless, the Organization will record the anonymous reports received and retain the relevant documentation..

## 8. WHAT ARE THE WAYS TO MAKE A REPORT?

The Organization has established a dedicated internal communication channel, which ensures the confidentiality of the reporter's identity and of other individuals involved in the procedure.

The reporter can submit the report via postal service (preferably, by registered mail without acknowledgment of receipt addressed to the Manager with the wording "confidential Whistleblowing" or similar) to the address *Via Casere 9, 31028 Vazzola (TV)*.

Inside the envelope bearing the (sole) aforementioned wording, there should be two additional sealed envelopes: one containing the personal data of the reporter and a photocopy of the identity card or other identification document; another containing the report and any supporting documentation.

Although not mandatory, it is recommended to use the form provided by the Organization for Whistleblowing reports, which is also available on the company's website. If unable or unwilling to use this document, it is necessary to ensure that the report contains the minimum elements indicated earlier.

In addition to this method, it is always possible to request, using the same communication tool mentioned above, a direct meeting, which will be arranged as soon as possible or within a reasonable timeframe.

For maximum confidentiality, it is advised not to use Organization-owned equipment to prepare the report (e.g., computers, tablets, printers, internet network, etc.). Furthermore, for the same reasons, it is recommended to make the report outside of working hours.

#### 9. WHO IS RESPONSIBLE FOR MANAGING THE INTERNAL REPORTING CHANNEL?

The channel is managed, on behalf of the Organization, by **Monica Saccon**.

#### 10. WHAT HAPPENS IF THE REPORT IS RECEIVED BY A PERSON OTHER THAN THE ONE DESIGNATED BY THE ORGANIZATION TO HANDLE REPORTS?

Any individual who receives a whistleblowing report, if not authorized to manage it, must, within 7 days of receiving it, forward the report to the designated person responsible for handling it and must simultaneously notify the reporter of this forwarding.

#### 11. WHAT HAPPENS AFTER RECEIVING THE REPORT OR A REQUEST FOR A MEETING?

The person responsible for managing whistleblowing reports will, within 7 days of receiving the report or meeting request, send the reporter an acknowledgment of receipt, either by taking charge of the report or by communicating the date, time, and location of the meeting. The only reports that do not receive an acknowledgment of receipt are those received during the meeting with the manager.

After receiving the report, an assessment of the admissibility/procedural/acceptance requirements of the report follows. If the outcome is negative, the report will not proceed further. Otherwise, the investigative phase begins.

The reporter will receive a final response, indicating the measures adopted or to be adopted, the reasons for the choice, and any other necessary information, within 3 months from the date of the acknowledgment of receipt or, in the absence of such acknowledgment, within 3 months from the expiry of the 7-day deadline from the submission of the report.

#### 12. HOW AND TO WHAT EXTENT CAN REPORTS BE MADE THROUGH THE EXTERNAL REPORTING CHANNEL?

The aforementioned individuals can also use the external communication channel provided by the National Anti-Corruption Authority, known as ANAC. A report can be made using this channel if:

- the internal communication channel is not mandatory or, although mandatory, is not active or is active but not compliant;
- a report has already been made through the internal communication channel, but no response has been received (please note that acknowledgment of receipt must be provided within 7 days from the date of receipt of the report, and a response must be provided within 3 months from the date of acknowledgment of receipt, or within 3 months from the expiry of the 7-day deadline from the submission of the report if no acknowledgment of receipt is given);

- the reporter has reasonable grounds to believe that if they were to make an internal report, it would not be effectively addressed (e.g., in cases of conflicts of interest) or could lead to the risk of retaliation;
- the reporter has reasonable grounds to believe that the violation may constitute an imminent or manifest danger to the public interest.

The aforementioned subjects can also report to ANAC (exclusively to this Authority) any retaliation they believe they have suffered due to the report, disclosure, or public disclosure made.

To use the external communication channel to ANAC and to obtain further clarification regarding the characteristics and details of this channel, the procedure, and the prerequisites for making the report, please refer to the tools and clarifications available at the following link, which directly leads to the institutional website of the National Anti-Corruption Authority: <https://www.anticorruzione.it/-/whistleblowing>.

Additionally, here is the link to directly access the platform for making a report to ANAC: <https://whistleblowing.anticorruzione.it/#/>.

### 13. WHAT IS MEANT BY PUBLIC DISCLOSURE?

Public disclosure refers to the act of making information about violations (whether or not it can be the subject of a report) publicly available, through the press, electronic media, or other means of dissemination capable of reaching a large or even indeterminate number of people (e.g., television, radio, social networks, through the use of the internet in general, etc.).

### 14. DOES A SUBJECT WHO MAKES A PUBLIC DISCLOSURE ALWAYS AND IN ANY CASE BENEFIT FROM THE DESCRIBED PROTECTIONS? AND IN THE CASE OF A REPORT TO THE JUDICIAL AUTHORITY?

Regarding public disclosure, a subject benefits from the protections provided by the mentioned Decree if at least one of the following conditions applies:

- the whistleblower, after making an internal report without receiving a response within the prescribed time frame, has made an external report to ANAC and has not received a response within reasonable time limits for this report either.
- the whistleblower has made an external report to ANAC and has not received a response regarding the measures planned or taken to follow up on the report within reasonable time limits.
- the individual has reasonable grounds to believe, based on concrete circumstances (not mere speculation), that the violation may represent an imminent or obvious danger to the public interest.
- the individual has reasonable grounds to believe that making an external report to ANAC may entail the risk of retaliation or may not be effectively pursued.

The subject making a public disclosure should be considered distinct from the source of information for journalists.

The legislature has provided the possibility for individuals to directly approach the competent judicial authorities. In this case as well, individuals enjoy the protections provided by the mentioned Decree.

Regarding subjects with the status of public officials or those entrusted with public service duties, making an internal or external report does not exempt them from complying with the provisions of Articles 361 c.p., 362 c.p., and 331 c.p.p.

## **15. WHAT PROTECTIONS AND SUPPORT MEASURES ARE PROVIDED BY WHISTLEBLOWING LEGISLATION?**

The protection system includes: safeguarding the confidentiality of the whistleblower's identity, facilitator, person(s) identified as possible perpetrators of reported conduct, any other individual named in the report or accompanying documents, as well as anyone involved in any capacity in the reported procedure and events; protection against any retaliation by the organization due to the report, public disclosure, or complaint; limitations on liability concerning the disclosure and dissemination of certain categories of information (e.g., information protected by copyright law, data protected by privacy regulations, etc.) under specific conditions.

Below is a merely illustrative list of what could be considered retaliation: termination of employment, suspension or equivalent measures; demotion or failure to promote; change in job responsibilities, workplace relocation, salary reduction, or modification of working hours; suspension of training or any restriction on access to training; negative performance evaluations or references; imposition of disciplinary measures or other sanctions, including financial penalties; coercion, intimidation, harassment, or ostracism; discrimination or other unfavorable treatment; failure to convert a fixed-term employment contract into a permanent one, where the worker had a legitimate expectation of such conversion; non-renewal or early termination of a fixed-term employment contract; damages, including damage to reputation, particularly on social media, or economic or financial prejudice, including loss of economic opportunities and income; inclusion in improper lists based on a formal or informal sectoral or industrial agreement, which may make it impossible for the individual to find employment in the sector or industry in the future; early termination or cancellation of a supply contract for goods or services; cancellation of a license or permit.

Support measures are provided, consisting of information, assistance, and free consultations on reporting procedures and protection from retaliation offered by national and European Union legislative provisions, on the rights of the involved individuals, as well as on the methods and conditions for accessing state-funded legal representation. ANAC establishes a list of third-sector entities that provide support measures to whistleblowers.

## **16. HOW WILL THE ORGANIZATION HANDLE THE PERSONAL DATA OF INDIVIDUALS INVOLVED IN ANY CAPACITY?**

The organization will handle the data in accordance with the privacy notice made available, including on its corporate website. In any case, the data subject can request a copy of the aforementioned notice from the organization or seek clarification regarding the processing of their personal data at any time.