

PROCEDURE FOR WHISTLEBLOWING REPORT MANAGEMENT

1. INTRODUCTION

With Legislative Decree 24/2023, our legal system implemented Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, concerning the protection of persons reporting breaches of Union law. Many novelties have been introduced, which have affected various aspects such as the object of the violations, the range of reporting subjects, the activation of reporting channels and methods of use, the involvement of the ANAC (National Anti-Corruption Authority), the extension of protection measures to persons or entities supporting the reporter, etc. This Procedure, adopted by The English International School of Padua S.r.l. (hereinafter referred to as the "Organisation"), has therefore been introduced to comply with the new mandatory provisions.

2. DEFINITIONS

- "violations": behaviours, acts, or omissions that harm public interest or the integrity of public administration or private entities and consist of:
 1. offences falling within the scope of application of Union acts or national acts indicated in the annex to this decree or national acts implementing Union acts indicated in the annex to Directive (EU) 2019/1937, even if not indicated in the annex to this decree, relating to the following sectors: public procurement; services, financial products, and markets, and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and hygiene safety and animal health and welfare; public health; consumer protection; protection of privacy and personal data and security of networks and information systems;
 2. acts or omissions harming the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant Union secondary law;
 3. acts or omissions concerning the internal market, referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including violations of Union competition rules and State aid, as well as violations concerning the internal market related to acts violating corporate tax rules or mechanisms aimed at obtaining a tax advantage that defeats the purpose or objective of the applicable corporate tax legislation;
 4. acts or behaviours that defeat the purpose or objective of the provisions of Union acts in the sectors referred to in the preceding numbers;
- "information on violations": information, including well-founded suspicions, concerning violations committed or which, based on concrete elements, could be committed in the organisation with which the reporting person or the person filing a report to the judicial authority has a legal relationship according to Article 3, paragraph 2 of Legislative Decree 24/2023, as well as elements concerning conduct aimed at concealing such violations;
- "reporting" or "to report": the written or oral communication of information on violations;
- "internal reporting": the written or oral communication of information on violations, submitted through the internal reporting channel;
- "external reporting": the written or oral communication of information on violations, submitted through the external reporting channel;

- "public disclosure" or "to publicly disclose": making information on violations publicly available through the press or electronic means or in any case through dissemination channels capable of reaching a large number of people;
- "reporting person" or "whistleblower": the natural person who makes the report or public disclosure of information on violations acquired in the context of their work environment;
- "facilitator": a person who assists a reporting person in the reporting process, operating within the same work environment and whose assistance must be kept confidential;
- "work environment": work or professional activities, current or past, carried out within the scope of the relationships referred to in Article 3, paragraphs 3 or 4, of Legislative Decree 23/2024, through which, regardless of the nature of such activities, a person acquires information on violations and within which they may risk retaliation in case of reporting or public disclosure or reporting to the judicial authority;
- "involved person": the natural or legal person mentioned in the internal or external report or the public disclosure as the person to whom the violation is attributed or as a person otherwise implicated in the reported or publicly disclosed violation;
- "retaliation": any behaviour, act, or omission, even attempted or threatened, carried out due to the report, reporting to the judicial authority, or public disclosure, which causes or may cause unjust damage to the reporting person or the person who filed the report, directly or indirectly;
- "follow-up": the action taken by the entity responsible for managing the reporting channel to assess the existence of the reported facts, the outcome of the investigations, and any measures taken;
- "feedback": communication to the reporting person of information regarding the follow-up given or intended to be given to the report.

3. PURPOSE AND COMPETENT SUBJECTS

This document regulates the internal procedure for managing reports or protecting reporters. Concerning the latter aspect, this Procedure aims to: a) prevent the reporting person, having become aware of illicit conduct in the course of their activities, from failing to report them for fear of suffering prejudicial consequences; b) ensure maximum confidentiality regarding the identity of the reporting person and other involved persons and complete protection of the whistleblower; c) remove factors that may hinder or discourage the use of whistleblowing.

According to Article 4, paragraph 2, of Legislative Decree 24/2023, the Organisation, through this Procedure, designates [ANGELA BARLOW] as the recipient of the reports (hereinafter "Manager"), who has the authority to identify other internal and/or external subjects to assist them in carrying out the assigned activities (in this Procedure, "Manager" also includes the supporting subjects). Before appointing the Manager and those who will support them, the Organisation will verify the possession of specific skills as well as the existence of the required degree of autonomy. Furthermore, the Organisation will ensure the presence of sufficient guarantees, particularly in terms of specialised knowledge of privacy regulations, reliability, and available resources, to implement technical and organisational measures ensuring compliance with confidentiality, data protection, and secrecy.

The Organisation also undertakes to provide training through specific training courses, including on privacy matters, to those responsible for managing or assisting in the management of reports, as well as to provide anyone involved in report management with the necessary autonomy, providing for this purpose a dedicated annual budget

4. SUBJECTIVE SCOPE OF APPLICATION

Authorised to submit a report, complaint, or disclosure of violations are:

- Employees and subordinate workers, in any form of employment contract (permanent and fixed-term, part-time, intermittent, supply relationships, apprenticeships, occasional worker, incidental employment, executives, managers, clerks, workers, etc.), who perform their activities at the Organisation;
- Self-employed workers, collaborators, suppliers of goods and/or services, or those carrying out work for third parties, freelancers, and consultants, who provide their services to the Organisation;
- Volunteers or trainees, both paid and unpaid, who provide their services to the Organisation;
- Shareholders, people with functions, including de facto ones, of administration, management, control, supervision, or representation, within the Organisation;

The reporting, complaint, or disclosure of a violation entails the protection of the above-mentioned subjects, including:

- When the legal relationship with the Organisation is ongoing or has not yet begun if information on violations has been acquired during the selection process or in other pre-contractual phases;
- During the probationary period;
- Subsequently the termination of the legal relationship with the Organisation if information on violations has been acquired before the termination of the relationship itself.

Protections and protective measures are also recognised for those subjects other than the reporting person or complainant or discloser who, however, could be subject to retaliation, even indirectly, due to the role assumed within the reporting process, public disclosure, or complaint and/or the particular relationship they have with the former. In particular, protections and protective measures also apply to:

- The facilitator (e.g., could be a colleague who also holds the position of a union representative if assisting the reporter on their behalf and for their benefit, without using the union's designation);
- Persons in the same work environment as the reporting person, complainant, or public discloser who are bound to them by a stable affective relationship (e.g., cohabitation) or by relationships up to the fourth degree;
- Colleagues of the reporting person, complainant, or public discloser who work in the same work environment and have a habitual and current relationship with said person;
- Entities owned by the reporting person, complainant, or public discloser, or for which said person works, as well as entities operating in the same work environment as said person.

5. SUBJECT MATTER OF THE REPORT

The subject matter of reporting, complaint, and public disclosure is information on violations of national or European Union regulations that harm public interest or the integrity of public administration or private entities, which the whistleblower has become aware of in the work context of the Organisation, consisting of:

a) Violations of European legislation. This category includes:

- Offences committed in violation of EU regulations indicated in the Annex to Legislative Decree 24/2023 and/or in the Annex to Directive (EU) 2019/1937 and of all national provisions implementing them, relating to the following sectors: public procurement; services, financial products, and markets, and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and hygiene

- 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 that harm the financial interests of the EU (Article 325 of the TFEU concerning the fight against fraud and illegal activities harming the financial interests of the EU) as identified in EU regulations, directives, decisions, recommendations, and opinions (e.g., fraud, corruption, and any other illegal activity related to Union expenditure);
 - Acts or omissions concerning the internal market, compromising the free movement of goods, persons, services, and capital (Article 26, paragraph 2, of the TFEU), and violations of EU rules on competition and state aid, as well as violations concerning the internal market related to acts violating rules on corporate taxation or mechanisms aimed at obtaining a tax advantage that undermines the purpose or objective of applicable corporate tax legislation;
 - Acts or behaviours that undermine the purpose or objective of EU provisions in the aforementioned sectors. This includes abusive practices as defined by the case law of the Court of Justice of the European Union. To assess whether such acts or omissions fall within the scope of the Legislative Decree 24/2023, a case-by-case examination based on identifiable evidence will be necessary.
- b) Information regarding conduct aimed at concealing the aforementioned violations (e.g., concealment or destruction of evidence regarding the commission of the violation);
- c) Unlawful activities not yet committed, but which the whistleblower believes may occur based on concrete elements;
- d) Information on conduct for which the whistleblower has even reasonable suspicions constitutes a violation.

Not covered by the scope of the legislation under consideration are blatantly unfounded reports, information that is already entirely public knowledge, as well as information acquired solely based on unreliable rumours or gossip (so-called rumours or hearsay).

The reasons that led the whistleblower to make the report, complaint, or public disclosure are considered irrelevant for deciding on the recognition of the protections provided by Legislative Decree 24/2023.

Reports excluded from the scope of the provisions of the aforementioned Decree include:

- Disputes, claims, or requests related to a personal interest exclusively concerning individual employment relationships, or relating to relationships with hierarchically superior figures (e.g., labour disputes, discrimination between colleagues, interpersonal conflicts, etc.);
- Reports of violations where already mandatory procedures are established by EU or national acts indicated in Part II of the annex to Legislative Decree 24/2023 or by national acts implementing EU acts indicated in Part II of the annex to Directive (EU) 2019/1937, even if not indicated in Part II of the annex to Legislative Decree 24/2023, namely violations governed by EU directives and regulations and implementing provisions of Italian law that already guarantee appropriate reporting procedures;
- Reports of violations concerning national security, as well as contracts related to defence or national security aspects unless such aspects fall within the relevant derived law of the European Union.

The national or European Union provisions regarding:

- Classified information;

- Forensic professional secrecy;
- Medical professional secrecy;
- Confidentiality of judicial deliberations;
- Criminal procedure rules;
- Autonomy and independence of the judiciary;
- National defence and public order and security;
- Exercise of workers' rights.

The whistleblower is required to narrow down the scope of the report as much as possible by indicating the following elements:

- Clear and complete description of the acts, behaviours, or facts subject to the report;
- Personal details or other elements allowing the identification of the subject to whom the reported facts are attributed;
- Circumstances of place and time in which the reported facts occurred;
- Submission of any documents of any kind (e.g., photos, videos, screenshots, etc.) that may further specify and/or confirm the reported facts;
- Indication of any other individuals who can provide information about the reported facts;
- Any other information is useful for verifying the accuracy of the reported facts.

If the reported information is not adequately detailed, the Manager may request additional elements from the whistleblower through the dedicated channel or even in person, if the whistleblower has requested a direct meeting.

Reports from which the whistleblower's identity cannot be derived are considered anonymous and are treated as ordinary reports, where provided for.

It should be noted that the regulations require the Organisation to at least register and retain the relevant documentation for no more than five years from the date of receipt of such reports, making it possible to trace them, in case the whistleblower, or whoever has made a report or public disclosure, notifies the ANAC (National Anti-Corruption Authority) of having suffered retaliatory measures due to that anonymous report or disclosure. It should be noted that in cases of anonymous reporting, reporting to the judicial authority, or anonymous public disclosure, if the whistleblower has subsequently been identified and has suffered retaliation, protective measures against retaliation apply.

6. FORMS OF PROTECTION

The protection system that Legislative Decree 24/2023 recognises for whistleblowers consists of three types of protection:

- Protection of the confidentiality of the whistleblower's identity, of those individuals other than the whistleblower who may be targets of retaliation, even indirectly, due to the role assumed in the reporting process (facilitator), of the person involved, and of the individuals mentioned in the report or during the procedure;
- Protection against any retaliatory measures that may be taken by the organisation due to the report, public disclosure, or denunciation made;
- Limitations of liability regarding the disclosure and dissemination of certain categories of information occur under certain conditions.

6.1 CONFIDENTIALITY PROTECTION

The Manager receiving and handling the report must ensure the confidentiality: of the whistleblower, the facilitator, the reported person, individuals even merely mentioned (e.g., witnesses), and any other person involved during all stages of the reporting process, including the possible transfer of reports to other competent authorities.

To ensure maximum confidentiality, access to documentation is permitted only to the Manager and any other duly appointed and authorised parties. If it is necessary to involve third parties to manage a report effectively, the Manager will ensure the separation of the content of the report from the elements that would allow the identification, in any way, of the reporter and other protected parties.

The prohibition on disclosing the identities of protected parties applies not only to the name of the reporter but also to all elements of the report, including any attached documentation, to the extent that their disclosure, even indirectly, could lead to the identification of said parties. The following guidelines must also be respected:

- Only the Manager may view the list of reports and communications received.
- Personal data of protected parties and any other data from which said parties could be indirectly identified must be redacted if, for instructional reasons, other parties need to be made aware of the content of the report or connected/attached documentation.

If a request to know the identity of the reporter comes from the Judicial Authority or within the scope of disciplinary proceedings, the occurrence, or lack thereof, of the minimum elements provided for by Art. 12 of Legislative Decree 24/2023 (e.g., initiation of criminal proceedings, indispensability for the defence of the accused, separate and additional investigations beyond the report, the consent of the reporter, etc.) must be verified.

In the context of criminal proceedings, the identity of the reporter is covered by secrecy in the manner and within the limits provided for by Article 329 of the Code of Criminal Procedure. This provision imposes a duty of secrecy on acts carried out in preliminary investigations "until the defendant may become aware of them and, in any case, no later than the closure of the preliminary investigations" (the relative notice of which is provided for by Article 415-bis of the Code of Criminal Procedure).

In the context of disciplinary proceedings initiated by the Organisation against the alleged perpetrator of the reported conduct, the identity of the reporter cannot be revealed if the disciplinary charge is based on separate and additional investigations beyond the report, even if they are after it. If the identity of the reporter is deemed essential to the defence of the subject to whom the disciplinary charge has been contested, it can only be revealed with the explicit consent of the reporter and communication, in written form, of the reasons leading to the disclosure of their identity.

6.2 PROTECTION AGAINST RETALIATION

Protected individuals cannot face any form of retaliation. Therefore, all retaliatory measures are void. Retaliation includes, but is not limited to, the following, under Article 17 of Legislative Decree 24/2023:

- Dismissal, suspension, or equivalent measures;
- Demotion or failure to promote;
- Change of duties, relocation, salary reduction, modification of working hours;
- Suspension of training or any restriction on access to it;
- Negative performance evaluations or references;
- Imposition of disciplinary measures or other sanctions, including financial ones;
- Coercion, intimidation, harassment, or ostracism;

- Discrimination or unfavourable 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 to the person's reputation, particularly on social media, or economic or financial losses, including loss of economic opportunities and income;
- Inclusion in improper lists based on a formal or informal sectoral or industrial agreement, which may prevent the person from finding employment in the sector or industry in the future;
- Early termination or cancellation of a supply contract for goods or services;
- Revocation of a licence or permit;
- Request for psychiatric or medical examinations.

In addition to those expressly indicated, retaliation may also include, for example, demands for impossible results to be achieved within specified timeframes; artificially negative performance evaluations; unjustified revocation of assignments; unjustified refusal to assign tasks with simultaneous assignment to another party; repeated rejection of requests (e.g., for leave).

It is reiterated that for retaliation to be established, and consequently for the individual to benefit from protection, the following conditions must be met:

- The individual reported, disclosed, or made a public disclosure based on a reasonable belief that the reported violations were true and fell within the objective scope of application of Legislative Decree 24/2023;
- The report or public disclosure was made in accordance with the provisions of the same Decree.
- The causal relationship between the report, disclosure, or complaint made and the retaliatory measures suffered, as well as the resulting harm, is presumed in case of dispute (except for facilitators, individuals from the same work context, coworkers, and entities as previously defined), it is up to the party who carried out the conduct or acts to prove their non-involvement with the report, disclosure, or complaint;
- The report, complaint, or disclosure is not based on speculation, rumours, hearsay, etc.

The provided protection ceases in the event of a judgement, even if not final at the first instance, that establishes the criminal liability of the protected individual for offences of slander or defamation or other offences related to the complaint, or their civil liability for reporting false information intentionally with malice or negligence. If the unfavourable judgement at first instance, against the protected individual, is not confirmed in subsequent stages of legal proceedings, the protection for any suffered retaliation will be applicable, albeit belatedly.

If the criminal liability of the protected individual is established for engaging, through the report, complaint, or disclosure, in slanderous or defamatory conduct, or their civil liability for reporting false information intentionally with malice or negligence, the Organization may take appropriate measures against them.

6.3 LIMITATIONS OF LIABILITY

Another form of protection recognised concerns the exemption of liability for the reporter, whistleblower, or discloser in case of:

- Disclosure of information covered by confidentiality obligations, thus excluding the integration of offences of "disclosure and use of secrets" (Article 326 of the Penal Code), "disclosure or reporting of professional secrets" (Article 622 of the Penal Code), "disclosure of scientific and industrial secrets" (Article 623 of the Penal Code), and "violation of the duty of loyalty and faithfulness" (Article 2105 of the Civil Code);

- Violation of copyright protection;
- Violation of personal data protection;
- Disclosure or dissemination of information about violations that offend the reputation of the involved or reported person.

However, the defence operates only in cases where two conditions are met:

1. At the time of disclosure or dissemination, there were reasonable grounds to believe that the information was necessary to uncover the violation and not for further or different reasons (e.g., gossip, vindictive, opportunistic, or scandalous purposes);
2. The report, public disclosure, or complaint must have been made in compliance with the conditions and methods provided for by Legislative Decree 24/2023.

When the above scenarios occur, any further liability, including civil or administrative liability, is also excluded. Unless the act constitutes a crime, the protected individual does not incur any liability, including civil or administrative liability, for acquiring information about violations or accessing them.

In any case, criminal liability and any other liability, including civil or administrative liability, are not excluded for behaviours, acts, or omissions not related to the report, complaint to the judicial authority, or public disclosure, or that are not strictly necessary to reveal the violation.

7. REPORTING PROCEDURES

Legislative Decree 24/2023 introduced four distinct reporting methods:

- Reporting through the organisation's internal channel;
- Reporting through the external channel established and managed by ANAC;
- Public disclosure;
- Complaint to the Judicial Authority.

The choice of reporting channel is not left to the discretion of the reporter. The use of the internal channel is prioritised, and only when one of the conditions specified in Articles 6 and 15 of Legislative Decree 24/2023 occurs, external reporting or public disclosure is possible. Additionally, in accordance with previous regulations, the Decree also grants protected individuals the opportunity to report illicit conduct to the competent Judicial Authority under the provisions of the Decree itself.

7.1 INTERNAL REPORTING CHANNEL

The organisation, after consulting the representative bodies or trade unions as per Article 51 of Legislative Decree 81/2015, has activated its internal reporting channel, ensuring the confidentiality of the identity of the reporter, the involved party, and any other mentioned individuals, as well as the content of the report and its documentation.

7.1.1. WRITTEN REPORT

Reports can be submitted in written form, preferably on paper using the Reporting Form provided by the organisation and made available by them, including on the company's website. The completed and signed form is sent to the organisation via postal service (regular mail or, preferably, registered mail without acknowledgment of receipt, addressed to the Manager with the wording "confidential Whistleblowing" or similar).

Within the envelope containing the aforementioned wording, there should be two additional sealed envelopes: one containing the personal data of the reporter and a photocopy of their identification card or other identification document; the other containing the report and any supporting documentation.

7.1.2. ORAL REPORT

Internal reporting can also be done orally during a meeting, either in person or remotely, with the Manager, scheduled by the Manager within a reasonable timeframe upon the whistleblower's request, transmitted through the communication means mentioned in the preceding paragraph.

7.2 EXTERNAL REPORTING CHANNEL

The external reporting procedure involves submitting the report to ANAC (National Anti-Corruption Authority) in the manner defined by ANAC itself and available at the following link: <https://www.anticorruzione.it/-/whistleblowing>.

Any external report submitted to a subject other than ANAC is forwarded to ANAC within 7 (seven) days from the date of receipt, with simultaneous notification of the transmission to the reporter.

Access to the external reporting channel is allowed only under certain conditions expressly provided by law (Article 6 of Legislative Decree 24/2023).

The reporter may make an external report if, at the time of their report:

- The internal reporting channel is not active or is not compliant;
- The internal report has not been followed up on;
- There are reasonable grounds to believe that if an internal report were made, it would not be effectively followed up, or that the same report could result in the risk of retaliation;
- There are reasonable grounds to believe that the violation may constitute an imminent or evident danger to the public interest.

For the terms and methods of submitting the report and its management, please refer to the information contained in the dedicated section of the institutional website of the Authority, as well as to the ANAC Guidelines and any other regulatory provisions of ANAC, which are always available on the same website.

Communications regarding retaliatory measures taken by the Organisation due to the report, complaint, or disclosure can only be transmitted by protected individuals to ANAC.

7.3 PUBLIC DISCLOSURE

Public disclosure is another reporting method introduced by Legislative Decree 24/2023. This Decree, Article 15, allows the reporter, under certain legal conditions, to resort to the procedure of publicly disclosing violations, benefiting from the protection recognised by the same Decree.

With public disclosure, information about violations is made publicly available through the press, electronic means, or any other means of dissemination capable of reaching a large number of people, including mass media such as social networks and new communication channels (e.g., Facebook, Twitter, YouTube, Instagram, etc.).

Protection for the reporter will be recognised if at the time of disclosure, one of the following conditions is met:

- The internal channel has been previously used, but no response has been received or no follow-up has been given within the specified timeframe, after which the external channel has been used and ANAC has not provided a response within reasonable timeframes;
- The external channel has been previously used, but no response has been received regarding the measures envisaged or adopted to follow up on the report within reasonable timeframes;
- There is reasonable cause to believe, based on concrete circumstances, and not on mere speculation, that the violation may constitute an imminent or evident danger to public interest (e.g., in the event of an emergency or the risk of irreversible damage, including to the physical safety of one or more individuals, which requires that the violation be promptly revealed and have widespread resonance to prevent its effects);
- The internal or external channels have not been used due to the risk of retaliation or inefficacy of those channels (lack of effective follow-up), based on the specific circumstances of the case, such as when the reporter fears that evidence may be concealed or destroyed, or that those who received the report may be colluding with the perpetrator of the violation or involved in the violation itself (e.g., when the recipient of the report of a violation, in agreement with the person involved in the violation itself, proceeds to archive the report in the absence of the prerequisites).

In public disclosure, if the individual voluntarily reveals their identity, privacy protection is not relevant, while all other forms of protection provided by the Decree remain applicable. However, if violations are disclosed using a pseudonym, a nickname, or other means that do not allow identification, the disclosure will be treated as an anonymous report and will be recorded for preservation purposes. If the identity of the discloser is later revealed, they will be entitled to the protections provided if they reported retaliations.

It should be noted that the individual making a public disclosure, as described above, must be distinguished from those who are sources of information for journalists. In such cases, the Decree provides that the rules on professional secrecy of journalists regarding the source of the news remain in force. This provision is based on the fact that in such cases, the individual providing information serves as a source for investigative journalism and falls outside the purposes pursued by the Decree.

7.4 STATEMENT

Protected individuals may also turn to the competent judicial authority to report illicit behaviours of which they have become aware in the organisational work context. If the whistleblower faces discrimination due to reporting to the judicial authority, they may benefit from the protections provided by the Decree against the retaliations suffered.

If the whistleblower holds the status of a public official or a person entrusted with public service, even if they have made a report through the internal or external channels provided by the decree, the obligation remains – by the combined provisions of Article 331 of the Criminal Procedure Code and Articles 361 and 362 of the Criminal Code – to report to the competent judicial authority the criminally relevant facts and the hypotheses of damage to the public treasury. The objective scope of Articles 361 and 362 of the Criminal Code, by requiring the reporting of only offences prosecutable *ex officio*, is narrower than that of Legislative Decree 24/2023.

8. REPORTING PROCEDURE

8.1 RECEIPT OF REPORT/REQUEST FOR A MEETING

The report or request for a meeting may reach the Manager, either orally or in writing, through communication channels indicated to the reporter in the appropriate informational document.

If the report is received by a person other than the Manager (e.g., a superior, manager, colleague, etc.), the recipient must forward the report to the Manager within 7 (seven) days from its receipt, providing the date of receipt and any other relevant information (e.g., communication channel), and simultaneously informing the reporter. To ensure compliance with this deadline, the communication channel must be monitored at least weekly.

If the Manager acknowledges being in a conflict of interest situation for any reason, they must immediately notify the Organisation, which will urgently appoint a substitute Manager. The report must be forwarded to the substitute Manager within 7 (seven) days of receipt, along with the date of receipt and any other relevant information (e.g., communication channel), with simultaneous notification to the reporter.

8.2 RECEIPT NOTICE/MEETING SCHEDULING

Within 7 (seven) days of receiving the report or request for a meeting, the Manager sends the reporter a receipt notice (indicating the date of receipt) acknowledging receipt of the report or communicates to the reporter the date, time, and location of the meeting. The meeting must be scheduled within 5 (five) working days, unless justified reasons or conditions require postponement, in any case within a reasonable timeframe. Maximum attention must be paid to confidentiality in scheduling the meeting and conducting it correctly.

The meeting with the Manager will be the occasion for the Manager to receive the report, and upon receiving it, they should limit themselves to it without engaging in further evaluations or considerations. In this case, it is not necessary to send the receipt notice to the reporter.

Oral reports made during the meeting, with the consent of the reporter, are documented by recording on a suitable device for storage and listening, or preferably by minutes. In the case of minutes, the reporter can, and it is strongly recommended that they do, verify, correct, and confirm the minutes of the meeting by signing them.

The Manager will note or assign an ID to the received report, ensuring that only this identifier is used in all communications related to it. This ID should be recorded in the appropriate report register.

8.3 FORMAL EVALUATION OF THE REPORT

The Manager must provide feedback on the report within 3 (three) months of its receipt. Therefore, the formal evaluation of the report, concerning its admissibility/prosecutability/receivability criteria, must take place within 2 (two) weeks of receipt. Even in the case of a meeting with the reporter, the Manager reserves the right to formally assess the received report at a later time and in a separate setting.

If this evaluation yields a negative outcome (manifest lack of basis due to the absence of factual elements justifying investigations, or generic content of the report of wrongdoing that does not allow understanding of the facts, or report of wrongdoings accompanied by inappropriate or irrelevant documentation, etc.), refer to section 8.5.

If this evaluation yields a positive outcome, the Manager, for the adoption of subsequent measures, will proceed with the internal investigation into the facts or conduct.

8.4 INVESTIGATION

For the investigation of the report, the Manager may decide whether to conduct it personally or to enlist the support of technical consultants, including external ones, to be identified by specific appointment by the Organisation, upon proposal by the Manager. In this case, the Manager ensures to adopt all necessary measures to ensure the confidentiality of the reporter's identity and of any other person to be protected.

The individuals involved in the investigation of the report must have access to information regarding the report limited to what is strictly necessary and aimed at analysing the documentation and elements collected to assess the existence of the reported facts and conduct.

During the investigation, the Manager, among other things, may:

- Request information, documents, and acts from other departments of the Organisation.
- Seek information from individuals they believe may have useful elements to define the situation.
- Maintain communications with the reporter or other involved persons (e.g., facilitator) through the same reporting channel.
- Request clarifications and additions from the reporters through the same reporting channel.
- Hear from the person responsible for the alleged violation, even upon their request, also through a paper-based procedure by acquiring written observations and documents.

At the end of the investigation, based on the analysis of the documentation and collected elements, the Manager deliberates on the validity of what is reported in the report, without conducting checks and/or assessments of legitimacy and merit on the facts, acts, and measures subject to the report, nor determining any personal responsibilities, regardless of their nature. Such checks, assessments, and/or determinations will be the responsibility of the Organisation.

8.5 FEEDBACK ON REPORTING

Upon completion of the investigation, within a period not exceeding 3 (three) months from the date of receipt notification or, in the absence of such notification, within 3 (three) months from the expiration of the 7 (seven) days term from the submission of the report, the Manager provides the final feedback to the reporter, using the communication channel through which the report was received.

If the assessment of the admissibility/processability/receivability of the report yields a negative outcome, the Manager sends, within the aforementioned terms and modalities, the feedback to the reporter, stating the reasons for the inadmissibility/processability/receivability of the report.

If the assessment of the admissibility/proceedability/receivability of the report yields a positive outcome, the Manager sends, within the aforementioned terms and modalities, the feedback to the reporter, giving an account of the measures taken or to be taken to follow up on the report and the reasons for the choice made as well as any other information or notice due (e.g., possibility that their identity may be disclosed to the Judicial Authority if requested to pursue the investigation of the violation, etc.).

Furthermore, the Manager prepares a report containing the findings of the conducted investigation and the identified illegalities, and sends the aforementioned report and any related documentation (carefully anonymized excerpts of the report) to:

the relevant offices of the Organisation for any actions within their competence deemed necessary to protect the Organisation itself; only if decided by the Organisation, to the Judicial Authority.

8.6 RETENTION

To ensure the management and traceability of all activities carried out, the Manager ensures the retention of reports and all related supporting documentation for the time necessary for the processing of the report and in any case not exceeding five years from the date of communication of the outcome of the reporting

procedure, ensuring that the identifying data of the reporter and other protected subjects are kept separately from any other data. Additionally, the Manager will maintain the appropriate register of reports.

9. FINAL PROVISIONS

9.1 PERSONAL DATA PROCESSING

The Organisation will process the personal data subject to this Procedure as Data Controller and undertakes to comply with all obligations provided by the legislation on the protection of personal data (including identification of appropriate technical and organisational security measures, drafting of a specific DPIA, updating the register of data processing activities of the controller, providing suitable information to data subjects, formalising the appointments of authorised subjects and possibly of data processors, etc.).

9.2 REFERRAL

For matters not provided for by this Procedure, reference is made to Legislative Decree 24/2023, ANAC Guidelines, and any other provision, including *soft law* (primarily ANAC Guidelines).

9.3 COMMUNICATION AND PUBLICATION

The Organisation undertakes to maximise the dissemination of this Procedure, also by publishing it on the company intranet, as well as informing, through a specific document and by every suitable means (e.g., email, website publication, etc.), every potential reporter about the channel, procedures, and requirements for making internal and external reports.

9.4 OTHER PROVISIONS

Waivers and settlements, whether full or partial, concerning the rights and protections provided by this discipline and, generally, by Legislative Decree 24/2023 are not valid unless made in the forms and manners specified in Article 2113, paragraph 4, of the Civil Code.