Premise

The IPSA SPA company is firmly committed to promoting transparency, legality and the valorisation of the skills and abilities of the people who work there.

This protocol has the following objectives:

- **promote a healthy working environment, characterized by a sense of belonging and legality, protecting the reporting subject;**
- **provide clear information to all company stakeholders on the channel, procedures and on the conditions for reporting. - implement**

the legislative decree of 10 March 2023, n. 24, which implements in Italy Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, concerning the protection of persons who report violations of Union law and containing provisions concerning the protection of persons who report violations of national regulatory provisions. The new regulation is aimed, on the one hand, at guaranteeing the manifestation of freedom of expression and information, which includes the right to receive and communicate information, as well as the freedom and pluralism of the media. On the other hand, it is a tool to combat (and prevent) corruption and maladministration in the public and private sector - implementing

the "Guidelines on the protection of persons reporting violations of Union law and protection of persons reporting violations of national regulatory provisions. Procedures for the presentation and management of external reports" - approved by ANAC with Resolution no. 311 of 12 July 2023.

Definitions

- **Data processing: “any operation or set of operations, carried out with or without the aid of automated processes and applied to personal data or sets of personal data, such as collection, recording, organisation, structuring, storage , adaptation or modification, extraction, consultation, use, communication by transmission, dissemination or any other form of making available, comparison or interconnection, limitation, cancellation or destruction" (art. 4 European Reg. n. 679/2016);**

- **Personal data: “any information relating to an identified or identifiable natural person («data subject»); an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more elements characteristic of his or her physical identity, physiological, genetic, psychological, economic, cultural or social" (art. 4 European Reg. n. 679/2016).**

For other definitions, please refer to the art. 2 of the Legislative Decree. n. 24/2023

Subjects who enjoy protection in the event of reporting, denunciation or public disclosure in the private sector Pursuant to
Legislative Decree 10 March 2023, n. 24 subjects who enjoy protection in the event of reporting, denunciation or public disclosure in the private sector are: - employed
workers; - self-
employed workers who carry out their work in private sector entities; - freelancers and consultants who work for private sector entities - volunteers and trainees, paid and unpaid, who work for private sector entities; - shareholders (natural persons).

For all the aforementioned subjects, the protection also applies during the probationary period and before or after the establishment of the employment relationship or other legal relationship;

- people with administrative, management, control, supervisory or representation functions, even if these functions are exercised on a purely de facto basis by private sector entities. The decree also refers to workers or collaborators who carry out their work for private sector entities who supply goods or services or who carry out works for third parties, but who in fact fall into the types indicated above.
The protection applies not only if the report, denunciation or public disclosure occurs during the employment relationship or other type of legal relationship, but also during the probationary period and before (for example, in the pre-contractual phase) or subsequently. to the establishment of the legal relationship.

Subjects who enjoy protection other than those who report, denounce or make public disclosures
Protection is recognized not only to the subjects who make reports, complaints or public disclosures, but also to those subjects who, however, could be the recipients of retaliation, whether undertaken even indirectly, due to the role assumed within the reporting process, public disclosure or complaint and/or the particular relationship that binds them to the reporting
party or the complainant and therefore to: - facilitator, natural person who assists the reporting party in the reporting process, operating at within the same working context and whose assistance must be kept confidential; - people from the same working context as the whistleblower, the complainant or the person making a public disclosure and who are linked to them by a
stable emotional or kinship bond within the fourth degree; - work colleagues of the whistleblower, the complainant or the person making a public disclosure, who work in the same work context
as him and who have a usual and current relationship with said person; - Entities owned - exclusively or in majority ownership by third parties - by the reporting party, the complainant or the pers
- Entities where the whistleblower, whistleblower or person making a public disclosure works (art. 3, co. 5,
letter d)); - Entities that operate in the same working context as the whistleblower, whistleblower or person making a public disclosure.

Object of the report, public disclosure, complaint Legislative Decree no. 24/2023 establishes that information on violations, including well-founded suspicions, of national and European Union regulations which harm the public interest or the integrity of the private entity committed in the context of the of the organization of the entity with which the reporting party has one of the qualified legal relationships considered by the legislator.
The violations, typified by the Law are - illicit conduct and relevant
crimes pursuant to Legislative Decree no. 231/2001, violations of the organization and management models provided for in Legislative Decree no. 231/2001 which do not fall within the cases envisaged below (it is specified that these violations do not constitute cases of predicate crime for the application of Legislative Decree no. 231/2001 and concern organizational aspects of
the entity that adopts them) of which to the art. 2, co. 1, letter. a) n. 2 Legislative Decree 24/2023; - offenses committed in violation of EU legislation indicated in Annex 1 to Legislative Decree no. 24/2023 and all the national provisions that implement it (even if the
latter are not expressly listed in the aforementioned annex) (art. 2, co. 1, letter a) n. 3 Legislative Decree 24/2023). - acts or omissions detrimental to the financial interests of the European Union (art. 325 TFEU fight against fraud and illegal activities detrimental to the financial intere 24/2023). Think, for example, of fraud, corruption and any other illegal activity linked to the Union's expenditure.
- acts or omissions concerning the internal market, which compromise the free movement of goods, people, services and capital (art. 26, paragraph 2, TFEU). The are included

violations of EU rules on competition and state aid, corporate tax and mechanisms the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax law (art. 2, co. 1, letter a) n. 5 Legislative Decree 24/2023). . - acts or behaviors that nullify the object or purpose of the provisions of the European Union in the sectors referred to in n. 3, 4 and 5 indicated above (art. 2, co. 1, letter a) n. 6 Legislative Decree 24/2023). For example, think of a company that operates in a dominant position on the market. The law does not prevent such an undertaking from gaining, thanks to its merits and capabilities, a dominant position on a market, nor from ensuring that less efficient competitors remain on the market. However, this company could, with its behavior, undermine effective and fair competition in the internal market through the use of so-called. abusive practices (adoption of so-called predatory prices, target discounts, combined sales) in contravention of the protection of free competition.
Those elements which concern conduct aimed at concealing violations may also be subject to reporting, public disclosure or denunciation. Consider, for example, the hiding or destruction of evidence regarding the commission of the violation.
Information on reportable or reportable violations does not include news that is clearly unfounded, information that is already totally in the public domain, as well as information acquired only on the basis of unreliable rumors or rumors (so-called rumours).

Legislative Decree n. 24/2023 art. 1 c. 2
WHAT CANNOT BE THE SUBJECT OF REPORTING, PUBLIC DISCLOSURE OR
COMPLAINT Disputes, claims or requests linked to a personal interest of the reporting person or of the person who has filed a complaint with the judicial authority which relate exclusively to their individual work relationships, or inherent to one's working relationships with hierarchically superior figures.
Reports of violations where already regulated on a mandatory basis by the European Union or national acts indicated in part II of the annex to the decree or by the national ones which constitute the implementation of the European Union acts indicated in part II of the annex to the directive (EU) 2019/1937, although not indicated in part II of the annex to the decree.
Reports of breaches relating to national security, as well as procurement relating to defense or national security aspects, unless such aspects fall under relevant secondary law of the European Union

National or EU provisions on:
Classified information
Forensic professional secrecy
Medical professional secrecy
Secrecy of the deliberations of the judicial bodies
Rules of criminal procedure
Autonomy and independence of the judiciary
National defense and public order and security
Exercise of workers' rights

Relevance to the work context of the reporter or whistleblower
Information about violations must be learned in the work context of the reporter, whistleblower or public discloser.

Relevance to the work context
The information on violations must concern behaviors, acts or omissions of which the reporting party became aware in a work context.
Broad notion of working context therefore not only employees but also other subjects who have a qualified relationship with the organization e.g. consultants, volunteers, shareholders, interns, people with administrative, management and control functions

Irrelevance of the personal reasons of the person reporting
or reporting the reasons that led the person to report, denounce or disclose publicly are irrelevant for the purposes of dealing with the report and protection from retaliatory measures. Stay however, it is understood that those having as their object a dispute, claim or request linked to a personal interest of the whistleblower are not considered whistleblowing reports

Elements and characteristics of the reports
It is necessary for the report to be as detailed as possible in order to allow the facts to be clarified by the subjects competent to receive and manage the reports in the sector bodies private sector as well as by ANAC.

Characteristics of the reports	
It is necessary to be clear:	- the circumstances of time and place in which one is verified the fact which is the subject of the report; - the description of the fact; - the personal details or other elements that allow the identification of the person to whom the facts are attributed reported.

It is also useful to attach documents that can provide elements of substantiation of the facts being reported, as well as the indication of other subjects potentially aware of the facts.
Where what has been reported is not adequately detailed, whoever manages the reports can request additional information from the reporter via the channel dedicated to this purpose or even in person, where the reporter has requested a direct meeting.

Anonymous reports and their treatment
The anonymous reports received are treated as ordinary reports and are managed in compliance with the Supervisory Regulations.
Anonymous reports received through internal channels are considered as ordinary reports.

In cases of anonymous reporting, reporting to judicial authorities or public disclosure, the protection measures for retaliation apply if the reporting person has subsequently been identified and has suffered retaliation.
In case of receipt of reports through internal channels, it is required to record the anonymous reports received and keep the relevant documentation according to the general conservation criteria of the documents applicable in the respective regulations, thus making it possible to trace them, in the event that the reporting person, or whoever has file a report, you inform ANAC that you have suffered retaliatory measures as a result of that anonymous report or complaint.

Communications of retaliation to ANAC

Legislative Decree no. 24/2023 regulates communications to ANAC of the retaliation that subjects believe they have suffered due to the report, complaint or public disclosure made.
The subjects who can communicate the retaliation to ANAC are, in addition to the whistleblowers, facilitators, people from the same work context, work colleagues, even legal entities in cases where they are entities owned by the whistleblower, whistleblower, public disseminator or entities in in which he works or entities that operate in the same working context. The most representative
trade union organizations in the entity in which the retaliations were carried out cannot communicate this to ANAC. Consequentiality between reporting, denunciation, public
disclosure made and the complained of retaliation is necessary. Therefore the reporting party provides ANAC with objective elements from which it is possible
deduce the consequentiality between reporting, denunciation, public disclosure made and the complained of retaliation.

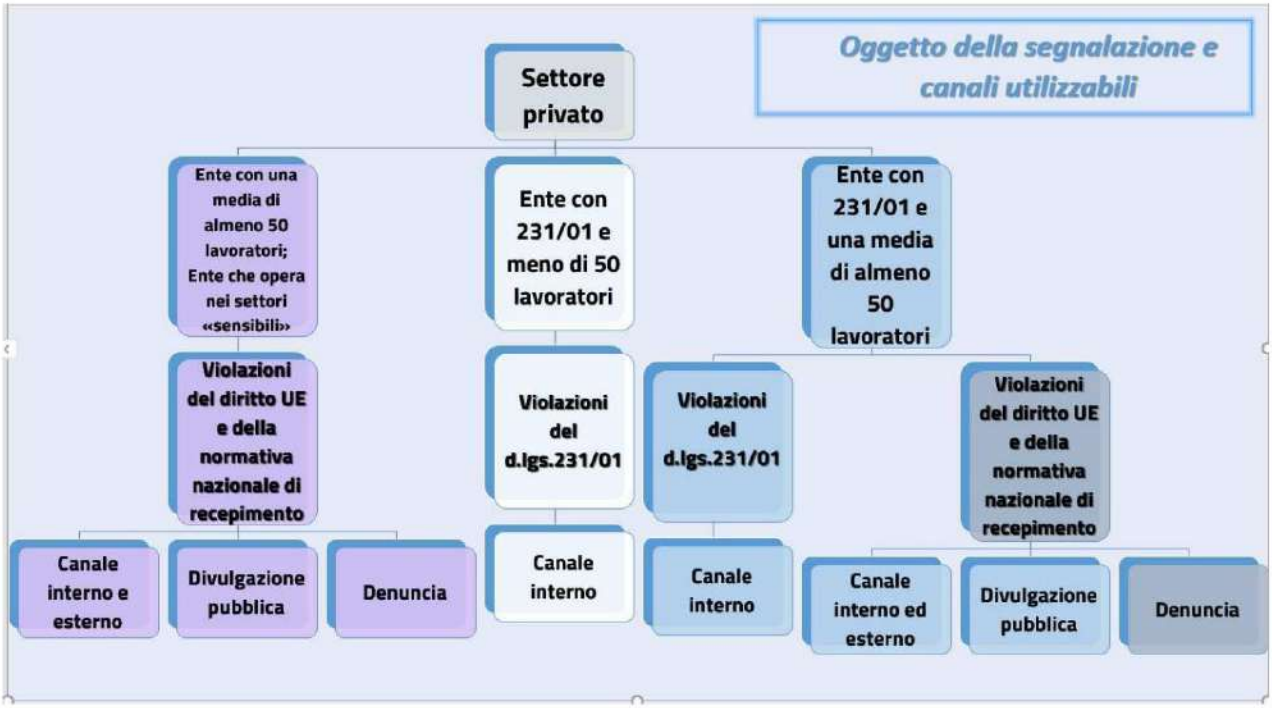
It may happen that the communication on retaliation is sent to parties other than ANAC.
In this case it is necessary that the communication is correctly transmitted to ANAC

Communication of retaliation to parties other than ANAC	
Communication received from the reporting manager in internal channels	Communications received from public and private entities
If the communication of retaliatory measures reaches the person responsible for managing the internal reporting, rather than ANAC, the same offers the necessary support to the whistleblower by representing that the communication must be forwarded to the Authority in order to obtain the protections provided for by the legislation.	Where the retaliatory communication erroneously reaches public or private entities, instead of ANAC, these entities are required to guarantee the confidentiality of the identity of the person who sent it and to transmit the communication to ANAC, simultaneously giving notice of such transmission to the person who carried it out

The channels and methods of submitting reports

Reporting channels
Internal channels of the private entity
External channel at ANAC
Public disclosure
Report to the judicial authority

The following table summarizes the subject of the report and the channels that can be used in the private sector



The internal channels

Indications on internal channels	
Confidentiality	Guarantee of confidentiality, also through the use of encryption tools, where IT tools are used: - of the reporting person; of the - facilitator; of the - person involved or in any case of the subjects mentioned in the report; the content of the report and - the related documentation. in written form, including electronically; in oral form,
Reporting methods	- alternatively through telephone lines, with voice messaging - systems or direct meeting (on request). can be entrusted, alternatively: - to a person within the administration/entity; - to an administration/entity office with dedicated
Management from the report	staff, even if not exclusively; - to an external party. These must be autonomous subjects, a requirement which for ANAC must be defined as impartiality and independence. In private sector entities, the choice is left to the organizational autonomy of each entity.

Activities of manager	- issues the reporting person with a notice of receipt of the report within seven days of the date of receipt; - maintains discussions with the reporting person; - gives correct follow-up to the reports received; - provides feedback to the reporting person.

The management of the report is entrusted to the company FOODOC SRL in the person of the legal representative, Via Michelangelo 4 63824 Altidona FM, tel. +39 0734 300 410 which takes on the role of manager of internal reporting channels.
Anyone who intends to submit a report through internal reporting channels (with any tool) must specify that it is a report for which they intend to keep their identity and that of other subjects provided for by law confidential and benefit from the protections provided in the event of any retaliation.

Pursuant to Legislative Decree. 24/2023, internal reporting can be carried out: - in written form:

- **by sending a formal letter by "paper mail" to the attention of the manager of the internal reporting channels (e.g. registered letter) to the reference address of the manager of the internal reporting channels, indicating on the outside of the envelope the words "reserved for the manager of the internal reporting channels". In view of the confidential logging of the report by the manager of the internal reporting channels, it is necessary for the report to be inserted in two closed envelopes: the first with the reporting person's identification data together with a photocopy of the identification document; the second with the report, in order to separate the reporting person's identification data from the report. Both must then be inserted into a third sealed envelope bearing the words "reserved for the manager of internal reporting channels" on the outside; - in oral form, alternatively, through telephone lines, or, at the request of the reporting person, through a direct meeting set within a reasonable time from the request.**

In case of use of the written channel of paper mail (e.g. registered letter), upon receipt the manager of the internal reporting channels: • guarantees the confidentiality of the identity of the reporter, of the other subjects required by law and of the content some envelopes; • archives the report using suitable tools that guarantee confidentiality (for example in archives protected by security measures).

The reporting is subject to confidential logging, also through an independent register, by the manager of the internal reporting channels.
In case of use of the oral channel of the telephone line, since it is not registered, upon receipt of the report, the manager of the internal reporting channels documents it through a detailed report of the massage and the content must be countersigned by the person reporting, subject to verification and possible correction. The signed report must be provided copy to the reporter.
In case of request for a direct meeting, the same will be scheduled within 7 days of the request. As regards the methods of carrying out the same (in a place suitable for guaranteeing the confidentiality of the reporting person), the manager of the internal reporting channels proceeds - with the prior consent of the reporting person - to record the meeting using devices suitable for conservation and listening .

In the event that it is not possible to proceed with the registration (for example, because the reporting party has not given consent or you are not in possession of IT tools suitable for recording) it is necessary to draw up a report which must also be signed by the reporting person, in addition than by the person who received the declaration. A copy of the report must be delivered to the reporting party.
If the internal report is submitted to a person other than the manager of the internal reporting channels, where the reporting party expressly declares that he wishes to benefit from whistleblowing protections or this desire can be deduced from the report, the report is considered a "whistleblowing report" and must be transmitted , within seven days of its receipt, to the competent person, giving simultaneous notice of the transmission to the reporting person.

Otherwise, if the reporting party does not expressly declare that he wishes to benefit from the protections, or this desire cannot be deduced from the report, said report is considered as an ordinary report.

The manager of the internal reporting channels must also communicate with the supervisory body for matters within its competence pursuant to Legislative Decree. 231/2001.

Activities to which the manager of the internal reporting channels is required The manager of the internal reporting channels is required to comply with the indications that the legislator has established to ensure both efficient and timely management of the report and the protection of the reporting persons.

The manager of the internal reporting channels: - issues the reporting person with a notice of receipt of the report within seven days of the date of receipt; - maintains discussions with the reporting person and can request additions from the latter if necessary;

- gives correct and diligent follow-up to the reports received;

- provides feedback to the reporting person within three months from the date of the acknowledgment of receipt or, in the absence of such notification, within three months from the expiry of the seven-day deadline from the submission of the report; - provides clear information on the channel, procedures and prerequisites for making internal reports, as well as on the channel, procedures and prerequisites for making external reports.

In particular, correct follow-up implies, first of all, respecting reasonable deadlines and of the confidentiality of the data, an assessment of the existence of the essential requirements of the report to evaluate its admissibility and therefore be able to grant the reporter the expected protections. For example:

- manifest unfoundedness due to the absence of factual elements suitable to justify investigations; - ascertained generic content of the report of an offense such as not to allow understanding of the facts or report of an offense accompanied by inappropriate or irrelevant documentation.

Once the admissibility of the report, such as whistleblowing, has been assessed, the manager of the internal reporting channels starts the internal investigation into the facts or conduct reported to assess their existence.

At the end of the investigation, the manager of the internal reporting channels provides feedback to the reporting person.

In compliance with the art. 2, co. 1, letter. o), of Legislative Decree 24/2023, "feedback" means the communication to the reporting person of the information relating to the follow-up that is given or that is intended to be given to the report; pursuant to the same article, co. 1, letter. n), "follow-up" means the action undertaken by the manager of the internal reporting channels to evaluate the existence of the facts, the outcome of the investigations and any measures adopted.

In order to correctly "follow up" on the report, it is advisable to examine its admissibility. It's up to you then to the manager of the internal reporting channels to carry out an initial impartial determination on the existence of what is represented in the report.

To carry out the investigation, the manager of the internal reporting channels can initiate a dialogue with the whistleblower, asking him for clarifications, documents and further information. Where necessary, it can also acquire deeds and documents, make use of their support, involve third parties through hearings and other requests, always taking care that the protection of the confidentiality of the reporting person and the person reported is not compromised.

If, following the activity carried out, elements of manifest unfoundedness of the report are identified, it will be archived with adequate justification. However, where there is a vague indication of the validity of the report, it is advisable to immediately contact the relevant internal bodies or external bodies/institutions, each according to their own responsibilities.

It is not up to the manager of internal reporting channels to ascertain individual responsibilities, whatever their nature, nor to carry out checks on the legitimacy or merit of acts and measures 8

adopted by the entity being reported, under penalty of trespassing on the competences of the subjects responsible for this within each entity or the judiciary.
With reference to the "feedback" to be carried out within the three-month period, it is highlighted that the same may consist in the communication of the dismissal, in the launch of an internal investigation and possibly in the related findings, in the measures adopted to address the issue raised , in referral to a competent authority for further investigation.
However, it should be noted that the same feedback, to be provided within three months, can also be merely interlocutory, since information relating to all the activities described above that one intends to undertake and the state of progress of the investigation can be communicated. In this last case, once the investigation has been completed, the results must still be communicated to the reporting person.

Anyone who intends to submit a report must specify that it is a report for which they intend to keep their identity and that of other subjects provided for by law confidential and benefit from the protection provided in the event of any retaliation.
This specification allows, where the report is erroneously received by an incompetent person, the timely transmission by the latter to the person authorized to receive and manage whistleblowing reports. In the absence of clear indication, in fact, the report could be treated as ordinary.

The phases in which the activity of the manager of internal reporting channels takes place are described and summarized below.
1) Receipt of the report.
The manager of the internal reporting channels issues the reporter with the acknowledgment of receipt within seven days of submitting the report itself. This notice is forwarded to the indicated address by the reporting party in the report. In the absence of this indication and, therefore, in the absence of the possibility of interacting with the reporting party for follow-up, the report is considered as unmanageable pursuant to the whistleblowing regulations and possibly treated as an ordinary report.

However, in the case of receiving anonymous reports, it is specified that the same, if they are timely, detailed and supported by suitable documentation, can be equated by the company with ordinary reports.
In any case, anonymous reports are recorded by the manager of the internal reporting channels and the documentation received must be kept.
Finally, the Decree (art. 4, co. 6) provides that, if the internal report is presented to a person other than the manager of the internal reporting channels and it is clear that it is a whistleblowing report, it must be transmitted within seven days from its receipt and without retaining a copy, to the competent internal person, giving simultaneous notice of the transmission to the reporting person.

Once the phase relating to the transmission of the acknowledgment of receipt has been completed, the manager of the internal reporting channels can proceed with the preliminary examination of the report received.
Specifically, during this phase, the manager of the internal reporting channels evaluates the proceedability and subsequently the admissibility of the same.
2) The proceedability of the report The
manager of the internal reporting channels verifies the existence of the subjective and objective conditions for making an internal report. Specifically, it is verified that the reporting party is a person entitled to make the report and that the subject of the report falls within the scope of application of the regulations.

In the event that the report concerns a matter excluded from the objective scope of application, it may be treated as ordinary.
3) The admissibility of the report Once it
has been verified that the report meets the subjective and objective requirements defined by the legislator and, therefore, is actionable, the manager of the internal reporting channels evaluates the admissibility as a whistleblowing report.
For admissibility purposes, the following must be clear in the report:

• the circumstances of time and place in which the event which is the subject of the report occurred and, therefore, a description of the facts which are the subject of the report, which contains the details relating to the circumstantial information and, where present, also the methods through which the reporting party became
aware of the facts; • personal details or other elements that allow the identification of the person to whom the reported
In light of these indications, the report can, therefore, be considered inadmissible due to: • lack of
data that constitute the essential elements of the report; • manifest unfoundedness of
the factual elements attributable to the violations typified by the legislator; • exposure of facts of generic content such that the offices or person in charge cannot understand them; • production of documentation only without actual
reporting of violations.
In light of what has been described, in the event that the report is unacceptable or inadmissible, the manager of the internal reporting channels can proceed with archiving it, while still guaranteeing the traceability of the supporting reasons.
Once the proceedability and admissibility of the report has been verified, the manager of the internal reporting channels starts the internal investigation into the facts and conduct reported in order to evaluate their validity.

4) Investigation and verification of the report The
manager of the internal reporting channels ensures that all appropriate checks are carried out on the facts reported, guaranteeing timeliness and compliance with the principles of objectivity, competence and professional diligence.
The objective of the assessment phase is to proceed with specific checks, analyzes and assessments regarding the validity or otherwise of the facts reported, also in order to formulate any recommendations regarding the adoption of the necessary corrective actions on the areas and company processes involved with a view to strengthening the internal control system.
The manager of the internal reporting channels ensures the carrying out of the necessary checks, for example: • directly
acquiring the information elements necessary for the assessments through the analysis of the documentation/information received; •
through the involvement of other company structures or even external specialized subjects in consideration of the specific technical and professional skills required; • hearing of
any internal/external subjects, etc.
In the event that it is necessary to make use of the technical assistance of third-party professionals, the manager of the internal reporting channels will obscure any type of data that could allow the identification of the reporting person or any other person involved (think, for example , to the
facilitator or other people mentioned in the report).
Once the assessment activity has been completed, the manager of the internal reporting channels can: • archive the report as unfounded, justifying the reasons;
• declare the report founded and contact the competent internal bodies/functions for the related follow-up (e.g. company management, General Manager, legal office or human resources). In fact, al
manager of the internal reporting channels is not responsible for any assessment regarding individual responsibilities and any subsequent consequent measures or proceedings. It is necessary that,
during the investigation and verification phases of the report, privacy is protected
confidentiality of the identity of the reporting person, the person reported and all the people involved and/or mentioned in the report.

5) Feedback to the reporting
party The manager of the internal reporting channels provides feedback to the reporting party, within three months from the date of acknowledgment of receipt or - in the absence of such notice - within three months from the expiry date of the seven-day deadline for such notice .
It is specified that it is not necessary to conclude the assessment activity within three months, considering that there may be cases which require more time for verification purposes.
Therefore, this is a finding which, upon expiry of the indicated deadline, can be definitive if

the investigation is completed or of an interlocutory nature on the progress of the investigation, not yet completed.

Therefore, at the end of the three months, the manager of the internal reporting channels can communicate
to the reporter: • the filing of the report, justifying the reasons; • the
validity of the report has been ascertained and its transmission to the competent internal bodies; • the activity carried
out up to this moment and/or the activity you intend to carry out.
In this last case, the manager of the internal reporting channels will also communicate to the reporting person the subsequent final outcome of the investigation of the report (archiving or verification of the validity of the report with transmission to the competent bodies).
In the event of detection of a conflict of interest, or in those cases in which the manager of the report (the manager of the internal reporting channels) coincides with the reporting party, with the person reported or is in any case a person involved or interested in the report, it is expected that the report is addressed to top management always in compliance with the confidentiality obligation established by the regulations.
Where the manager finds himself in a conflict of interest with respect to a specific report (as, for example, a reported or reporting party), it is also believed that one of the conditions for making an external report to ANAC may be met, as it cannot be ensured that the report is followed up effectively.

Useful addresses for transmitting the report via internal reporting channels The appointed manager of the internal reporting channels is the company FOODOC SRL, PI: 02458130446 in the person of the legal
representative: - reference address for paper mail: Via Michelangelo 4 63824 Altidona FM; If using paper mail, the wording on the outside of the envelope must be as follows “reserved for the manager of IPSA SPA's internal reporting channels”
- reference telephone number for oral reporting: tel. +39 0734 300 410 In case of use of the telephone number (phone call), it must be clearly specified that you intend to make a report addressed to the manager of the internal reporting channels of IPSA SPA

It is reiterated that anyone who intends to submit a report must specify that it is a report for which they intend to keep their identity and that of other subjects foreseen by law confidential and benefit from the protections provided in the event of any retaliation.

In the event that the acknowledgment of receipt from the manager of the report has not been received, the reporting party is invited to use the other internal reporting channels made available by the company.

The external channel at ANAC
Without prejudice to the preference for the internal channel, the decree provides for the possibility of making a report through an external channel.
ANAC is competent to activate and manage this channel which guarantees, also through the use of encryption tools, the confidentiality of the identity of the reporting person, the person involved and the person mentioned in the report, as well as the content of the report and the related documentation.

Access to the external channel is permitted only under certain conditions expressly established by the legislator.

The conditions for resorting to the external channel at ANAC

1) If the mandatory internal channel - is not active, it is active but - does not comply with the provisions of the legislator regarding the subjects and methods of submitting reports
2) The person has already made the internal report but it has not been followed up
3) The reporting person has reasonable grounds to believe that if he/she made an internal report - the same would not be followed up effectively - this could lead to a risk of retaliation
4) The reporting person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest

Whistleblowing reports can be transmitted to ANAC by the legitimated subjects as indicated by the art. 3 of Legislative Decree no. 24/2023. It is specified that pursuant to art. 2, co. 1, letter. g) "reporting person" means "the natural person who reports or publicly discloses information on violations acquired within his/her work context": the reporting person must necessarily be a natural person.

Therefore, reports presented by other subjects, including representatives of trade union organisations, are not taken into consideration, as the whistleblowing institute is aimed at protection of the individual natural person who acts on his own, not using the union logo. In this last case, the reports are archived as they lack the subjective requirement provided for by the legislation and, if relating to matters falling within ANAC's competence, they are treated as ordinary reports.

The external report is acquired by ANAC through the channels specifically set up: IT platform Oral reports

- **Direct meetings set within**
- **a reasonable time.**
-

The IT platform uses, both for reporting and for retaliatory communications, encryption mechanisms that better guarantee security and technological confidentiality of the reporting process.

In particular, these encryption mechanisms allow all reporting data to be kept confidential. In addition, the whistleblower's data is obscured, segregating it in a specific section of the platform, so as to make it inaccessible even to the investigating office of ANAC (UWHIB Office - Office for the Supervision of Whistleblower Reports). Once logged in to the platform, the user enters the information that uniquely identifies him or her in the "Identity" section. In this regard, in order to guarantee maximum confidentiality of the identity of the reporter, ANAC provides for the figure of the Identity Custodian, confirming the choice already made within the scope of the previous Guidelines n. 469/2021.

Once the report has been acquired through the specifically designed channels, the UWHIB proceeds to notify the reporting person of the receipt of the report within seven days from the date of its acquisition, unless the reporting person explicitly refuses or unless ANAC deems that the the notice could jeopardize the protection of the confidentiality of the identity of the reporting person (think, in this regard, of reports made orally via telephone lines or, alternatively, voice messaging systems).

Upon completion of this preliminary screening, where none of the aforementioned conditions exist, the UWHIB archives the report as it cannot be proceeded with.

Otherwise, the Office proceeds to evaluate the existence of the admissibility requirements.

The report is considered inadmissible and is archived directly by the Manager for the following reasons: a) manifestly unfounded due to the absence of factual elements attributable to the violations typified in the art. 2, co. 1, letter. to); b) manifest lack of legal prerequisites for the exercise of the Authority's supervisory powers, including the absence of the prerequisites for carrying out the reporting with

particular reference to people who carry out their work in private sector entities; c) manifest incompetence of the Authority
on the issues reported; d) ascertained generic content of the report of an
offense such as not to allow the understanding of the facts, or report of an offense accompanied by inappropriate or irrelevant documentation such as not to allow the content of the report itself to be understood; e) f) by the Regulation for the management of reports and for the exercise of
production of documentation only in the absence of reporting illicit conduct; lack of data
that constitute essential elements of reporting the indicated offenses
sanctioning power; existence of minor violations. g)

In the cases referred to in letters. d) and letter. f), the UWHIB, where what has been reported is not adequately substantiated, can ask the whistleblower for additional information via the channel dedicated to this purpose
The UWHIB maintains discussions with the reporting person, keeping track of the activity carried out and providing information, even ex officio, on the progress of the investigation, at least with reference to the main decision-making points.
The UWHIB will provide feedback to the reporting person within three months or, if there are justified and justified reasons, six months from the date of acknowledgment of receipt of the external report or, in the absence of such notice, from the expiry of seven days from receipt.
It is specified that, in compliance with the art. 2, co. 1, letter. o), of Legislative Decree 24/2023, "feedback" means the communication to the reporting person of the information relating to the follow-up that is given or that is intended to be given to the report; pursuant to the same article, co. 1, letter. n), "follow-up" means the action undertaken by the ANAC to evaluate the existence of the facts reported, the outcome of the investigations and any measures adopted.
In other words, the UWHIB communicates to the reporting party within
three/six months: the filing prepared or intended to be
prepared; o the transmission to the competent Authority already carried out or which is
or intended to be carried out; the activity already carried out by the competent Supervisory Office within the Authority or that the latter intends to carry out.
Subsequently, where in the aforementioned time frame the UWHIB has not communicated the final determination on the follow-up to the report but only the activities that it intends to undertake, it communicates to the reporting person the final outcome of the management of the report, which may consist in the direct archiving, in the preliminary findings of the competent Supervisory Office or in transmission to the competent Authorities.
Lastly, with a view to favoring the will of the reporting party, it is always possible for the latter to withdraw the report by means of a specific communication to be sent through the channel originally chosen for forwarding it. In this specific case, any investigations already started following the report will stop, except in the case of matters that can be prosecuted ex officio.

Management of reports
Management of reports may concern matters within the competence of:

a) ANAC;
b) Judicial authority and/or other competent administrative authority; c)
Institutions, bodies, offices or agencies of the European

Union. a) The management of reports relating to matters falling under ANAC's
competence When the reported offense concerns matters falling within the Authority's competence (for example public contracts, transparency, violation of anti-corruption regulations, impartiality of public officials), the report received and the attached documentation are transmitted to the competent Supervisory Offices with respect to the case in question, ensuring that the data and any other element that may, even indirectly, allow the identification of the reporter and, where present, the facilitator, the people involved and the people mentioned are removed in reporting.
The investigative activities necessary to follow up on the report, including hearings and documentary acquisitions, are the exclusive responsibility of the competent Supervisory Office, which proceeds in accordance with th

Sector supervisory regulation, the sector guidelines adopted by the Authority on the matter as well as in compliance with the protection of the confidentiality of the identity of the whistleblower. The disciplinary responsibilities envisaged for violation of the specific behavioral duties and for violation of the rules on the protection of personal data provided for by the sector code remain unchanged.
In order to allow the UWHIB to respond to the reporting person within three months or, if there are justified and justified reasons, six months from the date of acknowledgment of receipt of the external report or, in the absence of such notice, from the expiry of seven days from upon receipt, the competent Supervisory Office provides the UWHIB with the necessary information relating to the follow-up that has been given or that is intended to be given to the report.
Finally, the UWHIB communicates to the reporting person the final outcome of the investigation by the competent Supervisory Office, which may also consist of archiving or transmitting of the documents to the competent Authorities or in a recommendation or in an administrative sanction, all activities ordered by the Office concerned. b) The management of reports relating to violations under the jurisdiction of external authorities - In the case of criminally relevant facts or under the jurisdiction of the Court of Auditors. immediate transmission to the competent judicial authority, in compliance with the protection of confidentiality as required by law. It should be highlighted that, for the cases in question, the current legislation does not expressly indicate the methods that ANAC is required to follow in order to protect the confidentiality of the identity of the whistleblower.
It was therefore considered - despite being aware of the legal obligations in force with respect to criminal proceedings and those before the Court of Auditors expressly referred to in the par. 3 and co. 4 of the art. 12 of Legislative Decree no. 24/2023 - that the transmission of the report to the judicial authority must take place specifying that it is a whistleblowing report, in the management process of which every precaution must therefore be taken to ensure compliance with the provisions set out in Where the judicial authority wishes to know the name of the reporting party for investigative purposes, ANAC will communicate the identity of the same. It should be specified that the reporting party is notified in advance, through the information present on the IT platform, or with a specific press release for reporting parties who do not use the platform, of the possibility that his report may be sent to the judicial authority.
In the event that the ANAC forwards the report to the competent Public Prosecutor's Office, notifying the person making the report, any subsequent additions must be directly transmitted by the latter to the identified judicial authority.
- In the case of facts for which another administrative authority is competent If the report concerns violations which do not fall within the objective scope of intervention of ANAC but rather within the competence of another administrative authority (by way of example, the Civil Service Inspectorate, AGCM, ART), the UWHIB will forward the report for possible follow-up. If the report concerns intervention profiles of different administrative authorities, each will receive the same payment if the competence profiles. The competent administrative authority that receives the report carries out, in compliance with the applicable national and European sector regulations, the following activities: maintains discussions with the reporting person and requests the latter, if necessary,
1. additions; 2. takes steps to diligently follow up on the reports received when the conditions established by the sector regulations are met; 3. carries out the investigation necessary to follow up on the report, including through hearings and the acquisition of documents; 4. provides feedback to the reporting person within three months or six months in accordance with the provisions of the art. 8, co. 1, letter. f of Legislative Decree no. 24/2023, communicates the final outcome to the reporting person, also notifying ANAC.

The administrative authority guarantees, also through the use of encryption tools, the confidentiality of the identity of the reporting person, the person involved and the person mentioned in the report as well as the content of the report and the related documentation.

c) The management of reports in the event of facts for which institutions, bodies or agencies of the European Union are competent.
If the report concerns violations which do not fall within the objective scope of intervention of ANAC but within the competence of institutions, bodies or bodies of the European Union, the UWHIB will transmit the report to these subjects for any follow-up under their jurisdiction (by way of example, consider the case of violations that harm the financial interests of the EU). In such cases the communication of personal data by the institutions, bodies, offices or agencies of the European Union is carried out in accordance with Regulation (EU) 2018/1725.

It is believed that, in line with the ratio of EU Directive 1937/2019, these subjects are also required to guarantee the confidentiality of the identity of the reporter and other protected subjects and to guarantee the protection of the personal data of the interested parties also through the use of encryption tools and IT methods. It follows that the transmission system to and from these subjects is similar to that provided for other administrative authorities.

Reports relating to magistrates ANAC
believes that it cannot intervene directly in the case of reports made by a magistrate or concerning magistrates (nor in the case of communications of measures deemed retaliatory implemented against a magistrate due to the report). In fact, these are reports that do not fall within the scope of application of Legislative Decree 24/2023.
It remains understood that, where the reported offenses are relevant from a criminal or tax perspective, the reports are transmitted directly, as they were acquired, by ANAC to the competent judicial authorities. The person who receives the reports is responsible for the data contained therein and for their processing.

Reports of minor violations It is believed
that for minor violations, likely to lead the prosecuting Office (UWHIB) to
ordering the archiving of the complaint, therefore omitting the ritual transmission of the same to the competent internal offices of ANAC, must be understood as all those infringements characterized by a "limited seriousness of the violation and/or the limited relevance of the interests involved". The concept of reports reporting minor violations also includes all those reports from which it can be deduced that, due to the methods of the reported conduct and/or the small amount of damage or danger, the offense against the public interest is be particularly subtle and the behavior appears unusual.
The minor violation, therefore, even when it manifests itself in anti-legal conduct, presents a social disvalue of limited impact, with respect to which the dismissal is justified, also for the sake of saving procedures due to other priorities characterized by greater gravity, which require - as far as possible - timely intervention by the Authority.
In this context are also those violations for which the author has spontaneously implemented conduct and initiatives aimed at restoring legality, with consequent rehabilitation, provided that the damage (if any) has been repaired and/or the injury has been removed. to the public interest protected by the law. It is clear that the investigation into the slight
extent of the violation will be conducted on a case-by-case basis, as can be deduced from the specific cases submitted to ANAC, having regard to the object of the violation and the repercussions that this has produced or is likely to produce on the public interest. .

All other cases remain valid and fully operational which allow for the archiving of reports and/or communications of retaliatory measures based on other causes and motivations unrelated to the concept of "slight entity of the violation", such as, for example, the manifest unfoundedness of the report, the manifest incompetence of ANAC, the generic and unsubstantiated report, the anonymous report that can be archived.

ANAC's activities for the management of retaliatory communications
According to the provisions of art. 19 of Legislative Decree no. 24/2023, the reporting persons and the other subjects referred to in the art. 3, co. 5, they can communicate to ANAC, via an IT platform, the retaliations they believe they have suffered.
ANAC's task is to ascertain that the retaliation is consequent to the reporting of offenses and, if so, to apply the sanction established by the legislator. It is essential that
there is a previous report of illegal acts since it is in relation to this report that the retaliatory intent of the behaviour, act or omission, even if only attempted or threatened, carried out must be assessed.
Once the reporting party proves that he has made a report pursuant to Legislative Decree no. 24/2023 and of having suffered retaliation, the burden of proof is heavy
on the person who carried out this action.
In the proceedings before ANAC, therefore, retaliatory intent is presumed. Since this is a presumption of responsibility, it is necessary that evidence to the contrary emerge in the cross-examination with ANAC. To this end, it is essential that the alleged perpetrator provides all the elements from which to deduce the absence of the retaliatory nature of the measure adopted against the whistleblower.

The reversal of the burden of proof also applies in cases where retaliation is only attempted or threatened. However, in order to start the procedure, the whistleblower who believes he or she has suffered a threat or attempted retaliation must necessarily provide ANAC with elements from which it can at least deduce the fumus of the attempt or threat having occurred.
The procedural process of management and analysis of communications of
retaliatory measures In case of communication of retaliation, the UWHIB manager proceeds with the preliminary examination of the communication in order to assess the existence of the admissibility requirements.
The communication is considered inadmissible and the office proceeds with its archiving, to be communicated via IT platform, to the author of the same, in the following cases: a) manifestly unfounded due to the absence of factual elements suitable to justify investigations; b) manifest lack of legal prerequisites for the exercise of the Authority's supervisory powers; c) clearly emulative purpose d) ascertained
generic content of the communication
or such as not to allow understanding of the facts, or communication accompanied by inappropriate or irrelevant documentation; e) production of documentation only in the absence of communication; f) lack of data that constitute essential elements of the communication.

Where it is necessary to acquire information, clarifications or documents additional to those contained in the communication, the Office may call the parties in possession of the same to a hearing or send them a request for additional documents with the assignment of a deadline within which to provide feedback. Once the admissibility of the communication has been ascertained and the temporal succession relationship between the report/complaint/public disclosure and the complained of retaliation has been verified, the Authority initiates the sanctioning procedure against the author of the aforementioned within ninety days of acquiring the communication, without prejudice to specific needs of the procedure, such as for example the need for documentary integration and/or clarifications.
It is worth highlighting here that the author of the communication is promptly informed of the start of the procedure as well as of the conclusion and outcomes of the aforementioned according to the methods specified in the Sanctioning Regulations.
In relation to the documents of the sanctioning procedure, both the author of the communication and the alleged person responsible who has adopted, attempted or threatened to adopt any form of retaliation, may exercise the right of access to the administrative documents, for the sole purpose of guarantee the right of defense of the accused.
It is understood that, where there are references to the report in the communication, they are duly obscured.
The proceeding conducted by ANAC ends with the adoption of a dismissal provision or, where "retaliation" is ascertained, with a sanction (from 10,000 to 50,000 euros) against the person responsible for the same.

For further details on the procedural process of management and analysis of the communication, please refer to the provisions contained in the Sanctioning Regulation.

Information to the Department of Public Service and the National Labor Inspectorate In the event of retaliation committed in the working context of a public sector entity, ANAC immediately informs the Department of Public Service at the Presidency of the Council of Ministers and any guarantee bodies or of discipline, for the measures within their competence. In the event of retaliation committed in the employment context of a private sector individual,
ANAC informs the National Labor Inspectorate for the measures within its competence.
In this regard, the Authority believes that the aforementioned information activity should only take place following the outcome of the sanctioning procedure, if the retaliatory nature of the measure adopted is ascertained.

Transmission of information to the European Commission ANAC
annually transmits the following information to the European Commission: a) b)
the number of external reports received; the
number and types of proceedings initiated following the external reports received and related

if ascertained, the financial damages resulting from the violations reported externally,
outcome; c) as well as the amounts recovered following the outcome of the proceedings referred to in letter b).
To allow the aforementioned information to be communicated, the external authorities, to which ANAC sends reports that do not fall within its competence, are required to communicate to the latter - via the IT platform - the type of proceedings initiated and the related outcome.

ANAC's technological solutions: the ANAC IT platform prepares
a specific IT platform (also called platform, online platform in this document or ANAC platform) for the acquisition and management of reports of illicit facts and communications of retaliatory measures (simply reports from now on in this paragraph).

The term IT or online platform generally refers to a web application accessible via browser or app. The ANAC platform is provided in the form of a web application accessible via browser.

The ANAC platform allows the identification of each report received by assigning a unique progressive code.
The ANAC platform allows, in a computerized way, the compilation, sending and receipt of the reporting form, the management of the investigation and its possible forwarding to other competent authorities.
On the ANAC institutional website, by clicking the link to the dedicated page, you can access the service dedicated to "whistleblowing" (https://www.anticorruzione.it/-/whistleblowing); the sending of reports can take place through the use of the IT platform, as the same, in accordance with the provisions of art. 7, co. 1, of Legislative Decree no. 24/2023, uses encryption and access tools with multi-factor computer authentication. This guarantees the confidentiality of the personal data processed in the reporting process, that is, both the data transmitted and received and that stored by
platform.
The reporting party can freely access the specific area of the ANAC platform to enter the report without prior need for authentication. In this area you will see the reporting form to fill out and send. The form includes a specific "Identity" section that the reporting party must fill in to sign the report. The data entered in this section, useful for its unique identification, are subject to blackout and therefore not accessible to the members of the office that will handle the investigation unless explicit authorization for access is granted by the custodian following a reasoned request.

The interested party is also required to fill in the remaining sections of the form in a clear, precise and detailed manner, providing the information requested as mandatory and as many optional information as possible. The IT platform effectively acts as a particular register and, therefore,
must guarantee the integrity and immutability of the report. In case the absolute is clear

irrelevance with respect to the reported matter of parts of the report, which contain personal data, pursuant to art. 13, co. 2, these parts will be subject to "blackout" (equivalent to deletion logic) and not used for subsequent investigation activities. In the event of transmission to third parties, the report must be purged of elements deemed not significant or useful.

Oral reports ANAC
provides a telephone service with an operator who, upon vocal presentation of the information on the processing of personal data and the instructions necessary to find the complete text of this information online, allows the acquisition of oral reports. The operator is a member of the competent ANAC Office (called operator from now on in this paragraph). The latter acquires the report by telephone and inserts it on the ANAC platform together with the audio recording file of the phone call.
Reports collected through "Direct meetings set within a reasonable time"
This type of report is acquired through a direct meeting - after presentation of the information on the processing of personal data and the instructions necessary to find the complete text of this information online - through an operator who inserts the report into the IT platform, similarly to what is provided for the oral reports described above.
The transmission of ANAC reports,
pursuant to art. 8, co. 2, provides for the sending of reports to the competent administrative or judicial authority - also called external organization - exposing them to visibility on its ANAC platform. This process requires the external organization to carry out the accreditation procedure on the ANAC platform as described in Annex 2 "Instructions on the transmission of reports".

Acquisition of reports The entity
that receives an external report is required to transfer it to ANAC by inserting it in the appropriate section of the ANAC IT platform following the instructions defined in Annex 3 "Instructions on the acquisition of reports".
For further information, please refer to the Guidelines on the protection of persons reporting breaches of Union law and the protection of persons reporting breaches of national regulatory provisions. Procedures for the presentation and management of external reports" - Approved by ANAC with Resolution no. 311 of 12 July 2023.

Public disclosure
Legislative Decree no. 24/2023 introduces a further reporting method consisting of public disclosure. With public disclosure, information on violations is made public through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people.

The conditions for making a public disclosure
1) an internal report to which the entity did not respond within the established deadlines was followed by an **external report to ANAC** which, in turn, did not provide feedback to the reporting party within a reasonable time. **2)**
the person has **already directly made an external report to ANAC** which, however, has not given feedback to the reporter regarding the measures envisaged or adopted to follow up on the report within a reasonable time.
3) the **person directly makes a public disclosure** because he or she has reasonable grounds to believe, reasonably, on the basis of concrete circumstances and therefore, not on simple inferences, that the violation may represent an **imminent or obvious danger to the public interest.**
4) the **person directly makes a public disclosure** because he or she has reasonable grounds to believe that the external report may involve the **risk of retaliation** or may **not be followed up effectively**

The person who makes a public disclosure, as illustrated above, must be considered distinct from those who constitute a source of information for journalists. In such cases, in fact, the decree provides that the rules on professional secrecy of those practicing the journalistic profession remain unchanged, with reference to the source of the news. The rationale for this provision lies in the fact that in this case the subject providing information constitutes a source for investigative journalism and goes beyond the purposes pursued by Legislative Decree no. 24/2023.

Report to the judicial or accounting authority The decree, in compliance with the previous regulations, also recognizes the possibility for protected subjects to contact the judicial authorities to submit a report of illicit conduct of which they have become aware in a work context.

Protections and support measures

Protections are provided for anyone who reports, makes a public disclosure or reports violations, protections which - as already mentioned - also extend to subjects other than the reporting person and the complainant who, precisely because of the role assumed in the scope of the reporting process and/or detail relationship that binds them to the whistleblower, they could be the recipients of retaliation.

Legislative Decree no. 24/2023 has provided a protection system that includes
Protection of the confidentiality of the reporter, the facilitator, the person involved and the people mentioned in the report.
Protection from possible retaliation adopted by the organization due to the reporting, public disclosure or complaint made and the conditions for its application.
The limitations of liability with respect to the disclosure and dissemination of certain categories of information which operate under certain conditions.

Waivers and transactions, in whole or in part, which have as their object the rights and protections provided for by the decree are not valid, unless they are carried out in protected venues (judicial, administrative or trade unions) referred to in the art. 2113, co.4, of the civil code.

Protection of confidentiality

The protection of the confidentiality of the reporting person	**The protection of the confidentiality of the reported subject and of other**
subjects The identity of the reporting person and any other information from which it can be deduced, directly or indirectly, such an identity cannot be disclosed without the express consent of the same reporting person to people other than those competent to receive or follow up on reports.	Protection of the confidentiality of the reported person (so-called person involved) Protection of the confidentiality of the facilitator who assists the reporting person Protection of confidentiality also of people other than the person reported but mentioned in the report, through the use of encryption tools where IT tools are used

How is the confidentiality of the whistleblower guaranteed in the jurisdictional context? o In the context of criminal proceedings, the identity of the whistleblower is covered by secrecy in the ways and within the limits established by Article 329 of the Code of Criminal Procedure	**The confidentiality of the person involved and the person mentioned is also guaranteed:** - **in the case of reports - internal or external - made orally through telephone lines or, alternatively, voice messaging systems or, at the request of the reporting person, through a direct meeting set within a reasonable time;** - **when the reporting is carried out using methods other than those established by the bodies and ANAC in compliance with the decree;** - **when the report reaches personnel other than those authorized to process the reports, to whom it must in any case be transmitted without delay.**
o In the proceedings before the Court of Auditors, the identity of the reporting person cannot be revealed until the investigation phase is closed.	**The protection of the identity of the person involved and the person mentioned in the report must be guaranteed by the public and private sector entities, ANAC, as well as the administrative authorities to which the reports are sent as they fall within their competence, until the conclusion of the initiated proceedings based on the reporting and in compliance with the same guarantees provided in favor of the reporting person.**
How is the confidentiality of the whistleblower guaranteed in the disciplinary proceedings?	**The reported person can be heard or is heard, at his request, also through a paper procedure through the acquisition of written observations and documents. This person does not have the right to always be informed of the report concerning him but only in the context of the proceedings initiated against him following the conclusion of the management of the report and in the event that such proceedings are based in whole or in part on the report.**

o As part of the disciplinary proceedings, the identity of the reporting person cannot be revealed, where the dispute of the disciplinary charge is based on investigations which are distinct and additional to the report, even if consequent thereto. If the dispute is based, in whole or in part, on the report and knowledge of the identity of the reporting person is indispensable for the defense of the accused, the report will be used for the purposes of disciplinary proceedings only in the presence of the express consent of the reporting person to the revelation of one's identity.

The corollaries of protecting the identity of the reporter:

a) preference for the computerized management of reports, with the use of encryption tools; b) subtraction of the report and the documentation attached to it from the right of access to administrative documents provided for by the articles. 22 and following. of the law, n. 241/1990 and generalized civic access pursuant to art. 5 of Legislative Decree no. 33/2013; c) compliance with the principles regarding the protection of personal data.

Confidentiality is guaranteed not only to the identity of the reporter but also to any other identity information or element of the report from the disclosure of which the identity of the reporter can be directly or indirectly deduced.

Confidentiality is also guaranteed in the case of reports - internal or external - made orally through telephone lines or, alternatively, voice messaging systems or, at the request of the reporting person, through a direct meeting with the person handling the report.

The confidentiality of the whistleblower is protected even when the report reaches personnel other than those authorized and competent to manage the reports, to whom, in any case, they must be sent without delay.

In two cases expressly provided for by the decree, to reveal the identity of the reporter, in addition to the express consent of the same, a written communication of the reasons for such disclosure is also required:

or in disciplinary proceedings where the disclosure of the identity of the whistleblower is essential for the defense of the person against whom the disciplinary charge is contested; **or in proceedings initiated following internal or external reports where such disclosure is also indispensable for the purposes of the defense of the person involved.**	

The processing of personal data

The acquisition and management of reports, public disclosures or complaints, including communications between the competent authorities, takes place in compliance with the legislation on the protection of personal data.

The protection of personal data is ensured not only to the person reporting or reporting but also to other subjects to whom the protection of confidentiality applies, such as the facilitator, the person involved and the person mentioned in the report as "interested" in the processing of the data

Principles to be respected for the processing of personal data
Process data lawfully, correctly and transparently
Collect data for the sole purpose of managing and following up on reports, public disclosures or complaints
Ensure that the data is adequate, relevant and limited to what is necessary for the purposes for which ones are treated
Ensure data is accurate and up to date
Keep the data for the time necessary to process the specific report. No later than five years from the date of communication of the final outcome of the reporting procedure
Ensure processing in a manner that guarantees the security of personal data, including protection, through appropriate technical and organizational measures, against unauthorized or unlawful processing and against accidental loss, destruction and damage
Respect the principle of privacy by design and privacy by default
Carry out the data protection impact assessment
Provide ex ante information to possible interested parties on the processing of personal data through the publication of information documents (for example short information when using written or oral methods)
Ensure the register of processing activities is updated
Ensure no tracking of reporting channels
Guarantee, where possible, the tracking of the activity of authorized personnel in compliance with the guarantees protecting the whistleblower

Responsibility in the event of a violation of the regulations on the protection of personal data falls on the data controller where such violation is committed by authorized persons or data controllers.

The responsibility falls on the data controller in the event that the aforementioned violation is committed by persons authorized by the latter.
The person involved or the person mentioned in the report, with reference to their personal data processed in the context of the report, public disclosure or complaint, cannot exercise - for the time and within the limits in which this constitutes a necessary and proportionate measure - the rights which Regulation (EU) 2016/679 normally recognizes to interested parties (the right of access
to personal data, the right to rectify them, the right to obtain their cancellation or so-called right to be forgotten, the right to limit processing, the right to portability of personal data and the right to object to processing). The exercise of these rights could result in effective and concrete prejudice to the protection of the confidentiality of the identity of the reporting person. In such cases, therefore, the reported subject or the person mentioned in the report is also precluded from the possibility, where they believe that the processing concerning them violates the aforementioned rights, to contact the data controller and, in the absence of a response from the latter lastly, to lodge a complaint with the Guarantor for the protection of personal data.

Protection from

retaliation The Law provides for the protection of the whistleblower, the prohibition of retaliation defined as "any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the report, the complaint to the judicial authority or the public disclosure and which causes or may cause, directly or indirectly, unfair damage to the reporting person or to the person who made the complaint"

Any form of retaliation is categorically prohibited.
How retaliation can take place With
acts, measures, behaviors or omissions, even if only attempted or threatened, which cause or may cause, directly or indirectly, unjust damage to the person/entity. Necessity for a nexus/close connection between the report, public disclosure or complaint and the alleged retaliation.

Retaliation may also be attempted or threatened. Retaliation causes or may cause, directly or indirectly, unjust harm to the person/entity.
What are the retaliations?
The new regulation no longer refers to either discriminatory measures or organizational measures having direct or indirect effects on the working conditions determined by the report.
List of retaliations by the legislator is much broader than the previous regulation, although not exhaustive: a) b) c) working hours; d) e) f) g) h) i) indefinite, where
dismissal, suspension or equivalent measures;
demotion or failure to promote; change of
functions, change of place of work, reduction of salary, modification
the worker had a
suspension of training or any restriction of access to it; demerit notes or negative
references; adoption of disciplinary
measures or other sanctions, including pecuniary ones; coercion,
intimidation, harassment or ostracism; discrimination
or otherwise unfavorable treatment; failure to convert a
fixed-term employment contract into a fixed-term employment contract
legitimate expectation of such conversion; j) failure to renew or early termination of a fixed-term employment contract; k) damage, including to the person's reputation, in particular on
social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;

(l) improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future; m) n) o)

early termination or cancellation of the contract for the supply of goods or services; cancellation of a license or permit; request to undergo psychiatric or medical tests.

conditions for the application of protection from retaliation
Legislative Decree. n. 24/2023
1) The individual reported, denounced, or made public disclosure based on **a belief reasonable** that the information on the violations reported, disclosed or reported is **truthful and correct within the objective scope of application of the decree.** 2) The report or public disclosure was carried out in **compliance with the provisions of the Legislative Decree. 24/2023.** 3) **A consequential relationship is necessary** between reporting, disclosure and complaint made and the retaliatory measures suffered. 4) However, mere **suspicions** or **"rumors" are not sufficient .** The certainty of the facts or the personal reasons that led the subject to report, denounce or report are not relevant carry out public disclosure. In the absence of these conditions o the reports, public disclosures and complaints do not fall within the scope of the *whistleblowing* regulations and therefore the envisaged protection does not apply to those who report, report or make the public disclosure; or similarly, the protection granted to different subjects is excluded, who, due to the role assumed within the reporting/complaint process and/or the particular relationship that binds them to the whistleblower or whistleblower, indirectly suffer retaliation.

The conditions under which protection from retaliation is lost
Current regulations **(Legislative Decree no. 24/2023)**
Without prejudice to the specific hypotheses of limitation of liability, the protection provided in the event of retaliation is not guaranteed when the criminal liability of the reporting person for the crimes of defamation or slander or in any case for the same is ascertained, even with a first degree sentence. crimes committed with the reporting to the judicial or accounting authority or its civil liability, for the same reason, in cases of fraud or gross negligence. **In case of ascertainment of responsibility, a disciplinary sanction is also imposed on the person reporting or reporting.**

Protection from retaliation
Alleged retaliations, even if only attempted or threatened, must be communicated exclusively to ANAC which is entrusted with the task of ascertaining whether they are consequent to the report, complaint or public disclosure made. The protection also extends to cases of retaliation they make following a report submitted to the competent institutions, bodies, offices and agencies of the European Union.

Protection from retaliation
ANAC evaluates the retaliatory intent in connection with the report, complaint and disclosure public
Reversal of the burden of proof: - For the whistleblower, complainant or public communicator only. No
reversal of the burden of proof: - for other subjects protected by the decree (facilitators, people from the same working context with a stable emotional or kinship bond within the fourth degree with the whistleblower, complainant or with the person making a public disclosure, work colleagues who work in the same working context and who have a habitual and current relationship with the whistleblower, whistleblower or person making a public disclosure, entities owned by or operating in the same working context as the whistleblower, whistleblower or person making a public disclosure or in which the latter work)
If ANAC ascertains retaliation: - nullity of the retaliatory measure and administrative sanction from 10,000 to 50,000 euros to the subject who adopted the retaliatory measure/act or to whom the behavior and/or omission is attributable in the event of dismissal, - nullity of the same and right to reinstatement in the workplace

Limitations of liability for those who report, report or make public disclosures To the set of protections recognized by the regulations to the person reporting, denouncing or making a public disclosure public disclosure, limitations of liability with respect to the revelation and dissemination of certain categories of information must also be ascribed. These are limitations that operate when certain conditions are met, in the absence of which there would be consequences in terms of criminal, civil and administrative liability.

Limitations of criminal, civil and administrative liability
Current regulations (Legislative Decree no. 24/2023)
Non-configurable crimes in cases of dissemination of information covered by the obligation of secrecy if the justification applies, in particular with respect to: Disclosure and use of official secrecy (art. 326 of the criminal code); Disclosure of professional secrecy (art. 622 criminal code); Revelation of scientific and industrial secrets (art. 623 criminal code); Violation of the duty of fidelity and loyalty (art. 2105 cc). Violation of the provisions relating to the protection of copyright Violation of the provisions relating to the protection of personal data Revealing or disseminating information about violations that offend the reputation of the person involved Conditions for the exclusion of liability to operate in cases of dissemination of information -> different assumptions compared to the previous regulation. Two conditions must be cumulatively met: 1) Well-founded reasons, at the time of the collection or dissemination of the information, to believe that such disclosure or disclosure is necessary to uncover the violation 2) Carry out the report, public disclosure or complaint in compliance with the conditions that the legislator has provided in Legislative Decree no. 24/2023 to benefit from the protections

Exclusion of liability in case of lawful access to the reported information or documents containing such information.

Exclusion of criminal liability and any other liability, even of a civil or administrative nature, including for behaviour, acts or omissions if connected to the report, denunciation, public disclosure and strictly necessary to reveal the violation.

ANAC's sanctioning powers.

Pursuant to art. 21 of Legislative Decree no. 24/2023, ANAC may apply administrative fines to the person responsible.

For further details on the process of individual sanctioning procedures, please refer to the specific Sanctioning Regulations.

Disciplinary system of Model 231 The

commission of the following offenses provided for by the art. are considered relevant conduct and therefore subject to sanctions. 21 paragraph 1 Legislative Decree.

24/2023: - commission of retaliation or when the reporting was hindered or an attempt was made to hinder it or the obligation of confidentiality was violated;

- failure to establish reporting channels, failure to adopt procedures for making and managing reports or adoption of such procedures that do not comply with those referred to in articles 4 and 5 of Legislative Decree 24/2023, failure to carry out monitoring activities verification and analysis of reports received; - when the criminal liability

of the reporting person for the crimes of defamation or slander or in any case for the same crimes committed with the report to the judicial or accounting authority or his civil liability, for the same title, in cases of willful misconduct or gross negligence, unless the reporting person has been convicted, even in first degree, for the crimes of defamation or slander or in any case for the same crimes committed with the report to the judicial or accounting authority.

The sanctions that can be imposed are provided for in the company disciplinary system approved within Model 231 to which reference is made.

For anything not provided for in this document, please refer to the ANAC Guidelines.

IDENTIFICATION DATA OF THE REPORTER (TO BE PRINTED SEPARATELY AND INSERTED IN A DIFFERENT ENVELOPE FROM THE ONE CONTAINING THE REPORT FORM)

NAME AND SURNAME OF THE REPORTER*	
COMPANY NAME*	
PROFESSIONAL QUALIFICATION*	
PLACE OF SERVICE*	
TELEPHONE NUMBER and/or EMAIL ADDRESS *	

* the above data are mandatory as they are necessary in order to manage the report. In case of failure to indicate the telephone number and email address, in the absence of the possibility of interacting with the reporting party for follow-up, the report will not be manageable pursuant to the whistleblowing regulations and will possibly be treated as an ordinary report

I transmit the report contained in the attached reporting form

The identity document of the reporter is attached

MANDATORY FIELDS ÿ

I declare that I have read and understood the procedure/protocol governing reports

OPTIONAL FIELD ÿ For

this report it is intended to keep one's identity and that of the other subjects required by law confidential and everyone will benefit from the protections provided in the event of any retaliation

_____, __/__/____

Signature of the reporting party

REPORTING FORM VIA INTERNAL REPORTING CHANNEL (TO BE PRINTED SEPARATELY AND INSERTED IN ENVELOPE DIFFERENT FROM THE ONE CONTAINING THE REPORTER'S IDENTIFICATION DATA)

COMPANY NAME: _____

DATE/PERIOD IN WHICH THE EVENT OCCURRED	
PHYSICAL PLACE WHERE THE EVENT OCCURRED	
I THINK THAT THE ACTIONS OD OMISSIONS ORDER WORKERS TRY BE	ÿ illicit and criminal conduct pursuant to Legislative Decree no. 231/2001, violations of organizational models and management provided for in Legislative Decree no. 231/2001 (art. 2, co. 1, letter a) n. 2 Legislative Decree 24/2023); ÿ offenses committed in violation of the EU legislation indicated in Annex 1 to Legislative Decree no. 24/2023 and all the national provisions that implement it (art. 2, co. 1, letter a) n. 3 Legislative Decree 24/2023) ÿ to omissions that harm the financial interests of the European Union (art. 325 of the TFEU law against fraud and illegal activities that harm the financial interests of the EU) as identified in the regulations, EU directives, decisions, recommendations and opinions (art. 2, co. 1, letter a) n. 4 Legislative Decree 24/2023) ÿ to or omissions concerning the internal market, which compromise the free movement of goods, people, services and capital (art. 26, paragraph 2, of the TFEU) (art. 2, co. 1, letter a) n. 5 Legislative Decree 24/2023) ÿ to or behaviors that defeat the object or purpose of the provisions of the European Union in sectors referred to in n. 3, 4 and 5 indicated above (art. 2, co. 1, letter a) n. 6 Legislative Decree 24/2023)
DESCRIPTION OF THE FACT (CONDUCT AND EVENT)	
AUTHOR(S) OF THE EVENT REPORTED (General information e.g. name and surname)	
ANY OTHER SUBJECTS WITH KNOWLEDGE OF THE FACT AND/OR ABLE TO REPORT ON THE SAME	
ANY ATTACHMENTS TO SUPPORT THE REPORT	

ÿ For this report it is intended to keep one's identity and that of the other subjects required by law confidential and to benefit from all the protections provided in the event of any retaliation