



## INSTRUCTIONS FOR MAKING A WHISTLEBLOWING REPORT

### 1. INTRODUCTION

With Legislative Decree 24/2023, which came into force on 30 March 2023, Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 were implemented in our legal system, concerning the protection of persons reporting breaches of Union law and containing provisions regarding the protection of persons reporting breaches of national legislative provisions.

These Instructions have been drawn up by the Organization to provide the person who intends to make a report pursuant to the aforementioned Decree with clear information on the usable channel, on the procedure and on the prerequisites for making an internal report as well as on the usable channel, on the procedure and on the prerequisites to make an external report.

These Instructions are made known to potential whistleblowers, also thanks to their publication on the Organization's website and other internal communication channels.

### 2. WHO CAN MAKE A WHISTLEBLOWING REPORT AND ENJOY THE ENVISAGED PROTECTIONS?

The reporting person ("whistleblower") is the natural person who reports or publicly discloses or reports information on violations acquired within his/her work context. More specifically, reference is made to:

- the Organization's subordinate workers regardless of the type of employment contract (e.g. permanent, part-time, intermittent, fixed-term, agency, apprenticeship, ancillary, occasional work, etc.);
- self-employed workers, collaborators, suppliers of goods and/or services or who carry out works for third parties, who carry out their work for the Organisation;
- freelancers and consultants who provide their work for the Organization (e.g. sales agents, lawyers, engineers, etc.);
- volunteers and interns, paid and unpaid, who work for the Organisation;
- shareholders and people with administrative, management, control, supervisory or representation functions, even de facto, at the Organisation.

It should be underlined that the report can be made not only during the relationship, but also during a possible trial period or in any case before the actual establishment of the same (e.g. in the pre-contractual/selection phase) or after the termination of the relationship itself, provided that the information was acquired during the latter.

### 3. WHO ARE THE OTHER SUBJECTS TAKEN INTO CONSIDERATION AND TO WHOM THE PROTECTION PROVIDED APPLY?

The other subjects are:

- the facilitator, i.e. the natural person, also belonging to the same working context as the reporter, who assists, therefore provides support and/or advice, the latter in the reporting process (e.g. an office colleague);
- people from the same working environment as the whistleblower (of the whistleblower or of the person making a public disclosure), i.e. people linked by a network of relationships arising due to the fact that they operate, or have operated in the past, in the same working environment as him, and who have a stable emotional bond with him (e.g. cohabitant) or kinship within the fourth degree;



- the work colleagues of the whistleblower (of the whistleblower or of the person making a public disclosure) who work in the same working context, therefore their employment relationship must not have ceased, and who have a habitual and current relationship with him, i.e. a relationship which is not merely sporadic, occasional, episodic or exceptional, but rather current, prolonged over time and with such continuity as to determine a relationship of community/friendship;
- entities owned, exclusively or partially as long as majority, of the reporting party (of the whistleblower or of the person making a public disclosure) or for which the same person works and the entities that operate in the same working context as that person.

#### 4. WHAT IS A REPORTING?

A reporting is a communication, written or oral, of information about violations submitted through the reporting channels that will be discussed in more detail shortly.

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

Any information learned in the reporting context of the reporter (see paragraph 2) on violations of EU law and national legislation may be subject to reporting through the internal or external reporting channel (and also to public disclosure or reporting to the competent authority) of transposition committed - i.e. acts, behaviors or omissions - or on violations of EU law and national transposition legislation which, on the basis of concrete elements, could be committed (e.g. irregularities, anomalies, symptomatic incidences, etc.), including well-founded suspicions and those elements that concern conduct aimed at concealing violations.

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

- offenses that fall within the scope of application of European Union or national acts relating to the following sectors: public procurement; financial services, 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 feeding safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems;
- acts or omissions detrimental to the financial interests of the Union;
- acts or omissions concerning the internal market;
- acts or behaviors that frustrate the object or purpose of the provisions set out in Union acts.

Furthermore, any retaliation suffered can be communicated to ANAC.

A report, however, cannot concern news which is clearly unfounded or which concerns information which is already totally in the public domain or which concerns information acquired solely thanks to indiscretions or rumors which are not very reliable (e.g. rumors).

As for the contents expressly excluded, the following are included:

- disputes, claims or requests linked to a personal interest which concern exclusively one's individual work or employment relationships, including relationships with hierarchically superior figures;
- reports of violations where already regulated on a mandatory basis by other regulatory sources which already guarantee specific reporting procedures;
- reports of breaches relating to national security, as well as procurement relating to aspects of defense or national security, unless such aspects fall under relevant secondary legislation of the European Union.

In any case, the Legislator has expressly established that the legislation being discussed does not prejudice the application of national and European provisions on: classified information; medical or forensic



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.

Finally, it should be noted that the reasons that led the subject to make a report are irrelevant for the purposes of dealing with the same and the protection of the same subject.

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

Generally speaking, it is necessary for a report to be as detailed as possible. In summary, it is necessary to make clear the following:

- the personal details of the Reporter (name, surname, tax code, position or function performed), unless he decides to proceed with an anonymous Report;
- a description of the reasons connected to the work carried out which allowed knowledge of the facts reported;
- a clear and complete description of the acts, conduct or facts being reported;
- the circumstances of time and place in which the acts, conduct or facts were committed, if known;
- the personal details of the person to whom the violation is attributed or elements useful for identifying him, if known;
- the indication of any other subjects who can report on the facts covered by the Report;
- the indication of any documents that can confirm the validity of the facts covered by the Report;
- any other information that can provide useful feedback regarding the existence of the facts reported.

To ensure an adequate level of completeness and facilitate the investigation activities, it is advisable for the subject to attach any documents that may provide elements of substantiation of the facts being reported.

Without prejudice to what has just been reported, the Organization has prepared a specific form (GSP65-A03) for whistleblowing reports, which can be used as a guide for those who cannot or wish not to directly use this document to forward the report.

In any case, where necessary, whoever manages the reports will proceed to request additional elements.

## 7. CAN REPORTS BE ANONYMOUS?

The term anonymous report refers to a report from which it is not possible to derive the identity of the reporter. These reports do not fall within the scope of the whistleblowing legislation and will be treated by the Organization as ordinary reports.

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

## 8. HOW CAN A REPORT BE MADE?

The Organization has provided a specific internal communication channel, which ensures the confidentiality of the identity of the reporter and of the other subjects involved in the procedure in various capacities.

The reporting party can send the report:

- by email to the encrypted address (with the subject "personal Whistleblowing confidentiality" or similar): [whistleblowing@wb.palladiogroup.com](mailto:whistleblowing@wb.palladiogroup.com);
- via postal service (preferably, via registered mail without return receipt addressed to the Manager with the wording "personal Whistleblowing confidential" or other similar) to the address of the Company's registered office. Inside the envelope bearing the (**only**) wording just mentioned, there must be two other closed envelopes: one with the personal data of the reporting person inside and



a photocopy of the identity card or other identification document; another containing the report and any supporting documentation.

Although it is not mandatory, we recommend using the PGS65-A03 form prepared by the Organization for written Whistleblowing reports and also made available on the company website. If you cannot or do not wish to use this document, we highlight the need for the report to contain the minimum elements indicated above.

In addition to this method, it is always possible to request, using the same communication tool indicated above (email or letter), a direct meeting, which will be scheduled as soon as possible or within a reasonable time.

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

#### 9. WHO IS ENTRUSTED WITH THE MANAGEMENT OF THE INTERNAL REPORTING CHANNEL?

The channel is managed, on behalf of the Organization, by **Argentin Andrea**.

#### 10. WHAT HAPPENS IF THE REPORT IS COLLECTED BY A DIFFERENT ENTITY THAN THE ONE TO WHOM THE ORGANIZATION HAS ENTRUSTED THE TASK OF MANAGING THE REPORTS?

Any person who receives a whistleblowing report, in the event that he is not entitled to manage it, must, no later than 7 days from its receipt, send the report to whoever has the task of managing it and at the same time must give notice to the whistleblower of this forwarding.

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

Whoever has the task of managing whistleblowing reports, within 7 days of receiving the report or request for a meeting, sends the reporting party an acknowledgment of receipt, taking charge of the report, or communicates to the reporting party the date, time and place of the meeting. The only reports that are not followed by acknowledgment of receipt are those received during the meeting with the manager.

After receipt, an assessment of the admissibility/proceedability/acceptability requirements of the report follows. In the event of a negative outcome, the report cannot be followed up. Otherwise, the investigation phase begins.

The reporting party will be given final feedback, indicating the measures adopted or to be adopted, the reasons for the choice as well as any other necessary information, within 3 months from the date of the acknowledgment of receipt or, in the absence of such notice, within 3 months from the expiry of the deadline 7 days from the submission of the report.

#### 12. HOW AND HOW MANY REPORTING CAN BE MADE THROUGH THE EXTERNAL REPORTING CHANNEL?

The subjects indicated above can also make use of the external communication channel made available by the National Anti-Corruption Authority, so-called ANAC. A report can be made using this channel if:

- the communication channel is active but not suitable;
- a report has already been made through the internal communication channel, but it has not been responded to (please note that the report must be given acknowledgment of receipt within 7 days from the date of receipt and response within 3 months from the date of acknowledgment of receipt or, failing that, within 3 months of the expiry of the 7-day period from submission of the report);



- the whistleblower has reasonable grounds to believe that if he/she made an internal report, it would not be followed up effectively (e.g. in the event of a conflict of interest) or it could lead to a risk of retaliation;
- the reporting party has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

The subjects described above can also communicate to ANAC (exclusively to this Authority) the retaliations they believe they have suffered due to the report, complaint or public disclosure made.

To make use of the external communication channel towards ANAC as well as to obtain further clarifications regarding the characteristics and details of this channel, the procedure and the conditions for reporting, see the tools and clarifications referred to in the following link, which takes you directly to the site institutional web of the National Anti-Corruption Authority: <https://www.anticorruzione.it/-/whistleblowing>.

Below, however, is the link to directly access the platform to report to ANAC: <https://whistleblowing.anticorruzione.it/#/>.

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

By public disclosure we mean publicly disclosing, i.e. putting information on violations into the public domain (what has been said with regard to what may or may not be subject to reporting) through the press, electronic means or other means of dissemination capable of achieving a high or even indeterminate number of people (e.g. television, radio, social networks, with use of the internet in general, etc.).

### 14. DOES THE ENTITY WHO MAKES A PUBLIC DISCLOSURE ALWAYS BENEFIT FROM THE DESCRIBED PROTECTIONS? AND WHAT HAPPENS IN THE EVENT OF A COMPLAINT TO THE JUDICIAL AUTHORITY?

As regards public disclosure, a person benefits from the protections provided for by the aforementioned Decree if at least one of the following conditions occurs:

- the reporting party, after having made an internal report, for which he did not receive a response within the established deadlines, made an external report to ANAC and also for this did not receive a response within a reasonable time;
- the reporting party has made an external report to ANAC and has not received feedback regarding the measures envisaged or adopted to follow up on the report within a reasonable time;
- the person has reasonable grounds to believe, reasonably and on the basis of concrete circumstances (therefore not simple inferences), that the violation may represent an imminent or obvious danger to the public interest;
- the person has reasonable grounds to believe that the external report to ANAC may entail the risk of retaliation or may not have an effective follow-up.

The person who makes a public disclosure must be considered distinct from the person who is a source of information for journalists.

The Legislator has given subjects the opportunity to contact the competent judicial authorities directly. Also in this case the subjects enjoy the protections referred to in the aforementioned Decree.

As regards the person with the qualification of public official or person in charge of a public service, having made an internal or external report does not exempt him from compliance with the provisions of articles 361 and 362 of the criminal code, and 331 of the c.c.p.



## 15. WHAT PROTECTIONS AND SUPPORT MEASURES ARE PROVIDED BY THE WHISTLEBLOWING REGULATION?

The protection system is divided into a protection system that includes: the protection of the confidentiality of the identity of the reporter, the facilitator, the person or persons indicated as possible responsible for the reported conduct, of any other person named in the report or in the documents and attached documents as well as anyone involved in various capacities in the procedure and in the reported events; protection from any retaliation adopted by the Organization due to the reporting, public disclosure or complaint; the limitations of liability with respect to the disclosure and dissemination of certain categories of information (e.g. information protected by copyright legislation, data protected by privacy legislation, etc.) which operate under certain conditions.

Below is a purely illustrative list of what could be considered retaliation: dismissal, suspension or equivalent measures; demotion or failure to promote; the change of functions, the change of place of work, the reduction of salary, the modification of working hours; the suspension of training or any restriction of access to it; negative merit notes or negative references; the adoption of disciplinary measures or other sanctions, including pecuniary ones; coercion, intimidation, harassment or ostracism; discrimination or otherwise unfavorable treatment; the failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion; failure to renew or early termination of a fixed-term employment contract; 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; 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; the early termination or cancellation of the contract for the supply of goods or services; the cancellation of a license or permit.

Support measures are envisaged which consist of free information, assistance and consultancy on reporting methods and on the protection from retaliation offered by national and European Union regulatory provisions, on the rights of the person involved, as well as on the methods and conditions of access to legal aid. The list of third sector bodies that provide support measures to reporting persons has been established at the ANAC.

## 16. HOW WILL THE ORGANIZATION TREAT THE PERSONAL DATA OF THE SUBJECTS INVOLVED IN ANY CAPACITY?

The Organization will process the data in accordance with the [information letter](#) also made available on its corporate website. In any case, the interested party may at any time ask the Organization or the DPO for a copy of the aforementioned information or clarifications regarding the processing of their personal data.