



PROCEDURE: Whistleblowing

Reporting of Suspected Violations and Related Investigations

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1. Purpose

To regulate the procedures for submitting reports and to eliminate concerns of retaliation or discrimination potentially resulting from the act of reporting.

This procedure provides clear operational guidance on:

- the subject of the report,
- its content,
- the recipients of the report, and
- the protections afforded to the whistleblower.

2. Scope of Application

The report may concern behaviors, risks, crimes, or irregularities committed or attempted to the detriment of the public interest. It must not involve personal grievances of the whistleblower or claims concerning employment relationships or conflicts with supervisors or colleagues.

Reports may relate to actions or omissions that are:

1. criminally relevant;
2. in violation of Model 231 and/or the Code of Ethics or other disciplinary provisions;
3. likely to cause financial damage to the Company;
4. likely to damage the Company's image;
5. likely to harm the health or safety of employees, users, or citizens, or the environment;
6. likely to cause harm to individuals performing their duties within the Company.

3. Legal References and Definitions

Law No. 179 of 30 November 2017 Provisions for the protection of individuals reporting crimes or irregularities of which they became aware in the context of a public or private employment relationship.	<p>A measure has been introduced aimed at encouraging the reporting of unlawful conduct (such as corruption and other crimes or administrative offenses), commonly referred to as "whistleblowing." The term "whistleblower" refers to an individual who reports fraud or waste. In this context, it specifically refers to an employee who reports violations or irregularities to supervisory bodies, with the purpose of uncovering and preventing risks and harmful situations for their company.</p> <p>As a direct consequence, the protection of such "whistleblowers," namely employees who report misconduct, is ensured.</p> <p>The regulation provides that:</p> <ol style="list-style-type: none">1. Except in cases of liability for slander or defamation, the employee who reports unlawful conduct of which they became aware in the context of their employment to supervisory bodies cannot be sanctioned, dismissed, or subjected to any discriminatory measure, either directly or indirectly, affecting working conditions due to reasons connected, directly or indirectly, to the report.2. In disciplinary proceedings, the identity of the whistleblower may not be disclosed without their consent, provided that the allegation is based on findings that are separate and additional to the report. If the allegation is based, in whole or in part, on the report, the identity of the whistleblower may be disclosed only if it is absolutely essential for the defense of the accused.3. The report is not subject to access under Articles 22 and following of Law No. 241 of August 7, 1990, and subsequent amendments.
Legislative Decree No. 24 of 10 March 2023 Implementation of Directive (EU) 2019/1937 of the European	<p>The Legislative Decree strengthens the measures for the protection and safeguarding of whistleblowers.</p> <p>Specifically:</p> <ol style="list-style-type: none">1. <i>Entities and individuals referred to in Article 3 may report to ANAC (the National Anti-Corruption Authority) any retaliation they believe they have suffered. In the case of retaliation occurring within the work context of a public sector entity, ANAC shall immediately inform the Department of Public Administration at the Presidency of the Council of Ministers and any relevant oversight or disciplinary bodies, for action</i>

Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and containing provisions concerning the protection of persons who report breaches of national legislation.	<p><i>within their competence. In the case of retaliation occurring within the work context of a private sector entity, ANAC shall inform the National Labour Inspectorate for measures within its competence.</i></p> <p>2. <i>In order to gather the necessary information to verify the occurrence of retaliation, ANAC may avail itself, within their respective competences, of the collaboration of the Public Administration Inspectorate and the National Labour Inspectorate, without prejudice to ANAC's exclusive competence regarding the evaluation of the gathered elements and the potential application of administrative sanctions under Article 21. To regulate such collaboration, ANAC shall enter into specific agreements, pursuant to Article 15 of Law No. 241 of 7 August 1990, with the Public Administration Inspectorate and the National Labour Inspectorate.</i></p> <p>3. <i>Any acts carried out in violation of Article 17 shall be null and void. Persons referred to in Article 3 who are dismissed as a result of their report, public disclosure, or notification to the judicial or accounting authorities shall have the right to be reinstated in their job position, in accordance with Article 18 of Law No. 300 of 20 May 1970 or Article 2 of Legislative Decree No. 23 of 4 March 2015, depending on the specific employment regulations applicable.</i></p> <p>4. <i>The judicial authority approached shall adopt all necessary measures, including interim ones, to ensure protection of the subjective legal position asserted, including compensation for damages, reinstatement in the workplace, an order to cease any conduct carried out in violation of Article 17, and the declaration of nullity of any acts performed in violation of the same article.</i></p>
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4. Recipients of the Procedure

As defined in Art. 3, paragraph 3, letter c) of Legislative Decree 24/2023, this procedure applies to: employees, freelancers, consultants, volunteers and interns (paid and unpaid), individuals with management, supervisory, or representative roles within the Company, even if exercised de facto.

5. Operating Methods

5.1 Reporting Channels

Pursuant to Article 4 of Legislative Decree 24/2023, the Company has activated its own internal reporting channel, which guarantees the confidentiality of:

- the identity of the whistleblower;
- the person involved in or mentioned in the report;
- the content of the report;
- any documentation provided in support of the report.

The management of the internal reporting channel is entrusted to the Supervisory Body (Organismo di Vigilanza – OdV), as an independent and specifically trained external entity.

Any person other than the Supervisory Body who receives a report must forward it within 7 days of receipt to the competent body (i.e., the OdV), while also notifying the whistleblower that the report has been forwarded.

The whistleblower may make an external report (as provided for in Article 6 of Legislative Decree 24/2023) if, at the time of the report, at least one of the following conditions applies:

- no internal reporting channel is in place;
- the internal reporting channel is in place but does not comply with Article 4 of Legislative Decree 24/2023;
- the whistleblower has already made an internal report that was not followed up;
- the whistleblower has reasonable grounds to believe that an internal report would not be followed up;
- the whistleblower has reasonable grounds to believe that an internal report might lead to retaliatory actions against them or other persons protected under Legislative Decree 24/2023;

- the whistleblower has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest.

The external reporting channel is provided by ANAC (National Anti-Corruption Authority) and guarantees the confidentiality of:

- the identity of the whistleblower;
- the person involved in or mentioned in the report;
- the content of the report;
- any documentation provided in support of the report.

External reports submitted to an entity other than ANAC must be forwarded to ANAC within seven days of receipt, while also notifying the whistleblower that the report has been transmitted.

5.2 Content of the Report

The report must contain all the elements necessary to ascertain the validity of the facts being reported, in order to allow the competent offices to carry out the appropriate verifications.

In particular, as outlined in the specifically prepared form, the report must include:

- the identity of the person submitting the report, indicating their position or professional role and their department/function;
- the date and place where the event occurred;
- an assessment of the seriousness of the event: whether it is criminally relevant, whether it may cause financial harm, damage to the company's image, harm to health or the environment, etc.;
- the author of the event (providing personal details, if known, or any other useful identifying information);
- a description of the event (conduct and outcome);
- any other individuals who may be aware of the event and/or able to provide information about it;
- reference to any documents and/or other information that could support the validity of the reported facts.

At the end of the report, the whistleblower must sign the document and indicate the place and date.

Anonymous reports will be taken into consideration by the Supervisory Body only if they concern particularly serious matters and are adequately detailed and specific.

The report must be submitted using the appropriate MOD 06 Whistleblowing Report Form, attached to this procedure.

5.3 Submission and Management of Internal Reports

The report can be submitted to the Supervisory Body in the following ways:

a) Written channel: by sending the duly completed and signed Whistleblowing Report Form via registered mail to the address C.da Villanesi, 42, 66023, Francavilla al Mare (CH).

The PART I of the form, which relates to the personal data of the whistleblower, must be filled out and placed in a sealed envelope along with a copy of the whistleblower's valid identification document. This envelope should then be placed inside a second envelope with PART II of the form, duly completed and signed. Both envelopes should then be placed inside a third envelope marked "Confidential for the Supervisory Body." (It is recommended to print the two parts of the form separately and to securely seal all envelopes).

b) Oral channel: the report can be made verbally by requesting a private interview with the Supervisory Body via the following phone number: +39 329 8080218.

The Supervisory Body will ensure the confidential storage and filing of the report and any supporting documentation. The content of the private meeting between the whistleblower and the Supervisory Body will be included in a report signed by both parties, kept by the Supervisory Body.

Furthermore, as per Article 5 of Legislative Decree 24/2023, the Supervisory Body will:

- issue an acknowledgment of receipt of the report to the whistleblower within 7 days from the date of receipt;
- maintain communication with the whistleblower and, if necessary, request additional information to support the report;
- follow up diligently on the received reports;
- provide feedback on the report within 3 months from the date of the acknowledgment sent to the whistleblower, or if no acknowledgment is issued, within 3 months from the expiration of the 7-day period after the report was submitted;
- provide clear information about the channel, the procedures, and the requirements for making internal reports, as well as about the channel, procedures, and requirements for external reports.

5.4 Investigation Activities

The Supervisory Body verifies the validity of the report through any activities it deems appropriate, including the personal hearing of the whistleblower and any other individuals who may provide information about the reported facts, in compliance with the principles of impartiality and confidentiality.

In the process of managing and verifying the validity of the report, the Supervisory Body may rely on the collaboration of the relevant company structures.

If, after completing the verification process, the report is found to be valid, the Supervisory Body will, depending on the nature of the report:

- a) file a complaint with the competent judicial authority;
- b) communicate the outcome of the investigation to the responsible function of the department to which the author of the verified violation belongs, for the necessary measures, including disciplinary actions if the conditions for such actions exist;
- c) communicate the outcome of the investigation to the CEO, for any further actions that may be necessary to protect the Company.

5.5 Whistleblower Protections

As previously mentioned, Legislative Decree No. 24/2023 provides:

- the protection of the whistleblower's confidentiality;
- the prohibition of retaliation against the "whistleblower";
- the exemption of the report from the right of access provided for by Articles 22 and following of Law No. 241 of August 7, 1990, as amended, as well as Articles 5 and following of Legislative Decree No. 33/2013.

Reports cannot be used beyond what is necessary to properly address them.

The identity of the whistleblower and any other information from which such identity can be directly or indirectly inferred cannot be disclosed, without the whistleblower's express consent, to individuals other than those responsible for receiving or following up on reports, who are expressly authorized to process such data under Articles 29 and 32, paragraph 4, of Regulation (EU) 2016/679 and Article 2-quaterdecies of the Personal Data Protection Code pursuant to Legislative Decree No. 196/2003.

In criminal proceedings, the identity of the whistleblower is protected by secrecy in the manner and to the extent provided for by Article 329 of the Code of Criminal Procedure.

In proceedings before the Court of Auditors, the identity of the whistleblower cannot be revealed until the end of the investigative phase.

In disciplinary proceedings, the identity of the whistleblower cannot be revealed if the disciplinary charge is based on findings distinct and additional to the report, even if they are related to it. If the charge is based, in whole or in part, on the report and knowing the identity of the whistleblower is essential for the defense of the accused, the report will only be usable for the

disciplinary procedure with the whistleblower's express consent to reveal their identity. The whistleblower will be notified in writing of the reasons for the possible disclosure of confidential data.

No form of retaliation or discriminatory measure, either direct or indirect, is allowed against an employee who reports a wrongdoing under this procedure, for reasons directly or indirectly linked to the report itself.

The protection of whistleblowers also applies when the report, the complaint to the judicial or accounting authorities, or the public disclosure of information occurs in the following cases:

- when the legal relationship has not yet started, if the information on violations was acquired during the selection process or other pre-contractual stages;
- during the probationary period;
- after the legal relationship has ended, if the information on violations was acquired during the relationship itself.

In judicial or administrative proceedings, or in any extrajudicial disputes regarding the verification of prohibited conduct, acts, or omissions under Article 17 of Legislative Decree No. 24/2023 against the whistleblower, it is presumed that these actions were taken because of the report, public disclosure, or complaint to the judicial or accounting authorities. The burden of proving that such conduct or acts are motivated by reasons unrelated to the report, public disclosure, or complaint rests with the individual who carried them out.

The protection measures referred to in Chapter III of Legislative Decree No. 24/2023 also apply to:

- facilitators;
- individuals in the same work environment as the whistleblower, or the person who has filed a complaint with the judicial or accounting authorities, or the person who has made a public disclosure, who are closely related to them by a stable emotional or familial bond within the fourth degree;
- colleagues of the whistleblower or the person who has filed a complaint with the judicial or accounting authorities or made a public disclosure, who work in the same environment and have an ongoing and habitual relationship with them;
- entities owned by the whistleblower or the person who filed a complaint with the judicial or accounting authorities or made a public disclosure, or for which these persons work, as well as entities operating in the same work environment as these individuals.

An employee who believes they have suffered retaliation for reporting a wrongdoing must report the retaliation in detail to the Supervisory Body, which will assess whether the elements are present and then communicate the matter to the company leadership for investigation and necessary measures.

Acts taken in violation of Article 17 of Legislative Decree No. 24/2023 are null and void: individuals who have been dismissed because of the report, public disclosure, or complaint to the judicial or accounting authorities have the right to be reinstated in their position, under Article 18 of Law No. 300 of May 20, 1970, or Article 2 of Legislative Decree No. 23 of March 4, 2015, in accordance with the specific provisions applicable to the worker.

5.6 Whistleblower Responsibilities

This procedure does not affect the criminal and disciplinary responsibility of the whistleblower in cases of false or defamatory reports under the Penal Code and Article 2043 of the Civil Code.

Also subject to responsibility in disciplinary and other competent forums are any forms of abuse of this procedure, such as manifestly opportunistic reports and/or those made solely to harm the reported person or others, and any other improper use or intentional manipulation of the procedure covered by this document

5.7 Documentation and Privacy

Reports and related documentation are kept by the Supervisory Body for the time necessary to process the report and, in any case, for no longer than five years from the date of the final outcome communication of the reporting procedure, in

compliance with the confidentiality obligations of Article 12 of Legislative Decree No. 24/2023 and the principles set out in Articles 5(1)(e) of Regulation (EU) 2016/679 and 3(1)(e) of Legislative Decree No. 51 of 2018.

Full privacy notice available at: <https://liscianigiochi.com/privacy-e-cookie-policy/>