

## **WHISTLEBLOWING PROCEDURE**

according to Legislative Decree No. 24 of 10 March 2023



<b>ACTIVITIES</b>	<b>DATE</b>
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## 1. LEGAL FRAMEWORK AND RELEVANT DEFINITIONS

### 1.1 LEGAL FRAMEWORK

The Legislative Decree of 10 March 2023, no. 24 “Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and laying down provisions regarding the protection of persons who report breaches of national laws”, which entered into force as of 30 March 2023, fully regulates the so-called “*whistleblowing*” tool by providing for the obligation of certain entities (both public and private) - which also includes the Firm - to:

- set up specific internal reporting channels, such as to allow reports to be made in writing, including by computer, or orally, through telephone lines or voice messaging systems or, at the request of the reporting person, through a in-person meeting;
- ensure the confidentiality of the identity of the reporting persons, of the persons involved and/or otherwise mentioned in the report and of the relevant documentation;
- entrusting the management of the reporting channels to an autonomous internal office, or to an autonomous external entity, with the employment of specifically trained staff;
- assessing and investigating the reports, gathering any further necessary information and taking any measures, including disciplinary measures, against the reported person (if the report is found to be well-founded) or the reporter (if the report resulted to be unfounded due to bad faith or gross negligence);
- not to take any Retaliatory Measures against the persons making the report (provided that the report is not instrumental, in bad faith or made with gross negligence);
- inform clearly and effectively the addressees of this procedure, guaranteeing the widest possible dissemination and accessibility of the latter to employees and also to any other party (suppliers, consultants, self-employed workers, etc.) having relations with the Firm pursuant to Article 3, para. 3 of Legislative Decree no. 24/2023.

The legislator has prescribed that special “internal channels” must be set up within the entities to which the legislation applies to receive reports.

The use of these channels is encouraged, as they are closer to the source of the reported issues.

The preference given to internal channels is also evidenced by the fact that, only where specific conditions are met whistleblowers may have recourse to the 'external channel' of reporting to ANAC, receiving the same protection.

With a view to allowing for the choice of the most appropriate reporting channel depending on the circumstances of the case, and thus ensuring broader protection, public disclosure is also provided for under certain conditions.

This is without prejudice to the power (and in some cases, the duty) to report possible violations to the judicial authorities if the conditions are met.

Finally, please note that on whistleblowing matters, the Guidelines approved by the ANAC by resolution of 12 July 2023 are also of considerable value, and can be easily consulted by accessing the institutional website of the ANAC itself, and in particular the section "Consult documents", or via the following link:

<https://www.anticorruzione.it/-/del.311.2023.linee.guida.whistleblowing>.

### 1.2 RELEVANT DEFINITIONS

**ANAC:** refers to the National Anti-Corruption Authority.

**Reporting channels:** the channels made available by the Firm to submit Reports, guaranteeing the confidentiality of the identity of the Whistleblower.



**Privacy Code:** Legislative Decree no. 196 of 30 June 2003 'Personal Data Protection Code, containing provisions for the adaptation of the national system to the GDPR, concerning the protection of individuals with regard to the processing of personal data and the free movement of such data and repealing Directive 95/46/EC', and its subsequent additions and amendments.

**Whistleblowing Committee:** an internal committee of the Firm, responsible for handling whistleblowing reports in accordance with the provisions of Legislative Decree 24/2023.

**Recipients:** the persons to whom the Whistleblowing Procedure is addressed: (a) all employees, whether full-time or part-time, whether on permanent or fixed-term contracts; (b) all Partners and professionals who collaborate with the Firm (e.g. *Partners, Of Counsel, Associate, Trainee. Partner, Of Counsel, Associate, Trainee*) (c) external parties: the Firm's contractual counterparties with whom the Firm enters into a form of regulated collaboration (e.g. business partners, professionals, suppliers, self-employed workers, consultants, agents, etc.) not falling under point (b) above.

**Decree 231:** Legislative Decree No. 231 of 8 June 2001, as subsequently supplemented and amended.

**Whistleblowing Decree:** the Legislative Decree No. 24 of 10 March 2023 on 'Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national laws'.

**Whistleblowing Directive:** the Directive (EU) No 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.

**Public Disclosure:** making information about violations publicly available through press or electronic media or through means of dissemination capable of reaching a large number of people.

**Facilitator:** this is a natural person who assists the Whistleblower in the Whistleblowing process, operating within the same work-context and whose assistance must be kept confidential.

**GDPR:** the Regulation (EU) 2016/679 on the protection of individuals with regard to the processing of personal data and on the free movement of such data.

**Information on Violation:** information, including reasonable suspicions, concerning violations committed or likely to be committed in the organization with which the reporting person has a legal relationship under the terms of this procedure, as well as elements concerning conduct aimed at concealing such violations.

**ANAC's Guidelines:** "Guidelines on the protection of persons who report violations of Union law and protection of persons who report violations of national laws. Procedures for the submission and management of external reports" - ANAC Resolution No. 311 of 12.7.2023.

**Involved Person:** the natural or legal person mentioned in the Report or in the External Report or in the Public Disclosure as the person to whom the violation is (or could be) attributed or as the person in any way implicated in the violation reported or publicly disclosed or for whom a complaint has been filed with the judicial authorities.

**Whistleblowing Procedure or Procedure:** this procedure.

**Retaliation or Retaliatory Measures:** any conduct, act or omission, even if only attempted or threatened, carried out by reason of the report, the reporting to the judicial or accounting authorities or public disclosure and which causes or may cause to the person making the report or to the person who has made the report, directly or indirectly, unlawful damages.

**Whistleblower:** the person making the Report.

**Reporting:** all communications, written or oral, of information on violations.



**Anonymous Report:** reporting where the identity of the whistleblower is not known or otherwise identifiable by choice of the Whistleblower.

**Internal Reporting:** the written or oral communication of information on violations, submitted through the internal reporting channels referred to in Chapter 5 of the Procedure.

**External Reporting:** the written or oral communication of information on violations, submitted through the external reporting channels indicated in Chapter 9 of the Procedure.

**Whistleblowing:** the reporting of a breach falling within the scope defined in Articles 2 and 3 of Legislative Decree 24/2023.

**Ordinary Reports:** these are reports that refer to conduct, acts or omissions that do not fall within the scope of the Whistleblowing Decree but which nevertheless relate to (a) a crime or offence, a violation or an attempt to conceal a violation of an international commitment duly ratified or approved by Italy; (b) a violation of a unilateral act of an international organisation adopted on the basis of a duly ratified international commitment.

**Firm:** PedersoliGattai, with registered office in Via Principe Amedeo 5, 20121, Milan.

**Violations:** the behaviours and offences referred to in the procedure in section no. 4.2.

## 2. RECIPIENTS OF THE WHISTLEBLOWING PROCEDURE

The Whistleblowing Procedure is addressed to the Recipients.

In particular:

- (a) all employees, both *full-time* and *part-time*, with permanent and fixed-term contracts;
- (b) all Partners and professionals who collaborate with the firm (*e.g. Partner, Of Counsel, Associate, Trainee*);
- (c) external parties: the Firm's contractual counterparties with whom it enters into a form of regulated collaboration (*e.g. business partners, professionals, suppliers, self-employed workers, consultants, agents, etc.*) not falling under point (b) above.

## 3. GENERAL PRINCIPLES

The Procedure is based on the following pillars: (i) protection against Reports in bad faith; (ii) protection of the Whistleblower; (iii) protection of the confidentiality of the Report.

The persons involved in this Whistleblowing Procedure operate in compliance with the legal and organizational system, internal powers and delegations and are required to act in accordance with the law and regulations in force and in accordance with the principles set out below.

- KNOWLEDGE AND AWARENESS - The Whistleblowing Procedure is a key element to ensure full awareness and effective risk control, as well as to guide changes in strategy and organizational context.
- PROTECTION FROM REPORTS IN BAD FAITH - All people are bound to respect each other's dignity, honor and reputation. To this end, the Whistleblower is required to declare whether he/she has a private interest related to the Whistleblowing. More generally, the Firm guarantees adequate protection against Whistleblowings in "bad faith", censuring such conduct and informing that reporting with the purpose of harming and/or otherwise causing prejudice, as well as any other form of abuse, are a source of liability. In the context of Whistleblowing Reports, reported persons enjoy the protections provided by the Whistleblowing Decree.
- IMPARTIALITY, AUTONOMY AND INDEPENDENCE OF JUDGEMENT - All persons receiving, examining and assessing Reports shall meet moral and professional requirements and ensure that the necessary conditions of independence and due



objectivity, competence and diligence are maintained in the performance of their activities.

- PROTECTION OF CONFIDENTIALITY - The Firm (and on its behalf, all the persons taking part in the whistleblowing process) in each stage and activity governed by this Procedure shall strictly protect the confidentiality of the Information on violation, the identity of the Whistleblower and of the other persons (natural or legal) connected to him/her (*e.g.* Facilitators), as well as of the Involved Person, in strict compliance with the provisions of Article 12 of the Whistleblowing Decree and in strict observance of the limits and obligations of the law applicable to the specific case.

## **4. CONTENT OF REPORTS AND TYPES OF VIOLATIONS**

### **4.1 CONTENT OF REPORTS**

Reports must be based on precise and concordant facts. When sending a Report, Whistleblowers are encouraged to provide as much detailed information as possible. since providing accurate information allows a more efficient investigation of the Report.

The Whistleblower must provide all the possible elements within his knowledge, useful to enable the persons in charge to proceed with the due and appropriate checks and verifications to verify the validity of the facts reported, although it is not necessary that the reporting person has sufficient evidence to prove the reported fact.

Without prejudice to the Whistleblower's right to anonymity, it is therefore desirable that Reports contain the following elements:

- the details of the Whistleblower, with an indication of the position or function held within the Firm, or of the relationship with the latter;
- a clear and complete description of the facts that are the subject of the Report;
- if known, the circumstances of time and place in which the reported facts were committed or could be committed;
- if known, the personal details or other elements enabling the identification of the person to whom the reported conduct is ascribed (*e.g.* qualification, employment relationship, etc.);
- any other persons who may report on the facts referred to in the Report;
- any documents that may confirm the accuracy of the reported facts;
- any other information useful to establish the existence of the reported facts.

The possibility of submitting anonymous Reports is allowed, bearing in mind, however, that, where further information is needed to verify the reported Breaches, the condition of anonymity may make it impossible to establish contact with the (anonymous) Whistleblower and, where it is not possible to ascertain the facts independently, lead to the closure of the verification. In any case, as explained in the relevant section (see *below*, paras. 11.2 and 11.3), the protections provided for by the legislation (and by the Procedure) against retaliatory measures or acts are extended, if the required conditions are met, also to anonymous Whistleblowers whose identity has in any case emerged as a result of the Report.

The Procedure applies both to the handling of Whistleblowing Reports and to the handling of ordinary Reports, but the protections provided for in the Whistleblowing Decree will apply, under the conditions set out therein, only to the former.

### **4.2 TYPES OF VIOLATIONS RELEVANT UNDER THE WHISTLEBLOWING LEGISLATIVE DECREE**

Pursuant to Articles 2 and 3 of the Whistleblowing Decree the Violations subject to Whistleblowing refer to conduct, acts or omissions that harm the public interest or the integrity of the public administration or private entity and consist of



- VIOLATIONS OF NATIONAL REGULATIONS - These are:
  - criminal, civil, administrative or accounting offences other than those specifically identified as breaches of EU law as better defined below;
  - offences included in Decree 231.
- VIOLATIONS OF EUROPEAN LEGISLATION - These are:
  - offences committed in breach of the EU legislation listed in Annex 1 to the Decree and of all the national provisions implementing it (even if the latter are not expressly listed in the said Annex). It should be noted that the regulatory provisions contained in Annex 1 are to be understood as a dynamic reference in that they must naturally be adapted as the legislation itself changes.

In particular, these offences relate to the following areas: (i) public contracts; (ii) services, products and financial markets and prevention of money laundering and terrorist financing; (iii) product safety and compliance; (iv) transport safety; (v) environmental protection; (vi) radiation and nuclear safety; (vii) food and feed safety and animal health and welfare; (viii) public health; (ix) consumer protection; (x) privacy and protection of personal data and security of networks and information systems.

By way of example, consider the so-called environmental offences, such as the discharge, emission or other release of hazardous materials into the air, soil or water, or the unlawful collection, transport, recovery or disposal of waste, including hazardous waste;
  - acts or omissions affecting EU's financial interests (Art. 325 TFEU fight against fraud and illegal activities affecting the EU's financial interests) as identified in EU regulations, directives, decisions, recommendations and opinions.

For instance, fraud, corruption and any other illegal activity related to EU expenditure;
  - acts or omissions relating to the (EU) internal market that jeopardize the free movement of goods, persons, services and capital (Article 26(2) TFEU).

This includes violations of EU competition and state aid rules, corporate tax rules and mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;
  - acts or conduct that frustrate the object or purpose of the provisions of the European Union in the areas indicated in the preceding points.

This includes, for example, abusive practices as defined by the case law of the EU Court of Justice.

## 5. INTERNAL REPORTING CHANNELS

The firm, in accordance with the applicable regulations, provides the following internal reporting channels.

### 5.1 IT PLATFORM

The firm provides the Recipients with an IT platform:

<https://whistleblowersoftware.com/secure/pglex>

provided by the external provider *Whistleblowing Software*, dedicated to reporting violations under the Whistleblowing Decree, which allows reports to be made both in written form and by voice recording.



It is possible to perform all the reporting process anonymously, without prejudice to the limits potentially arising from this condition (see Section 4.1).

The possible whistleblower may:

- access the platform via the indicated link; and
- enter your Report and receive a unique code as a personal credential to access your Report area.

The same procedure must also be followed by the Whistleblower to check the status of its Report, interact with the Manager, and transmit further documentation and/or comments.

Further key information the process:

- you can attach additional documentation to support your Report.
- notice that the Report has been taken over will be communicated to Whistleblowing within seven days of its execution.
- within three months of receipt of the notice of acceptance of the Whistleblowing Report, the Whistleblowing Committee provides feedback on the Report (*e.g.* findings, action taken, possible filing) to the Whistleblower.

## **5.2 MEETING IN PERSON WITHIN A REASONABLE TIME**

A Report can also be made by means of a meeting in person, to be arranged within a reasonable time.

The meeting is to be requested through the above-mentioned platform, by sending a notification with the sole subject of the request for a meeting in person.

If the Report concerns one of the members of the Whistleblowing Committee, the Whistleblower may choose, already while entering the Report on the platform, to address it only to the other members (or only one member) of the Committee.

## **5.3 WHISTELBLOWING REPORT DELIVERED TO A NON-COMPETENT PARTY**

Any Reports received outside the channels mentioned above and/or by parties other than the one competent to examine them will be forwarded, within seven days of their receipt, to the Committee, and the Whistleblower will be informed accordingly.

# **6. MANAGER AND REPORTING PROCESS**

## **6.1 REPORTING MANAGER**

The Firm identifies the Whistleblowing Committee as the body in charge of managing the whistleblowing process (the “**Whistleblowing Manager**” or even just the “**Manager**”).

The checks and verifications following receipt of the Report are carried out by the Manager with the possible support of the corporate bodies from time to time concerned by the Report and/or of external consultants, extending to them the obligation to protect the confidentiality of the Whistleblower, of the Person Involved and of the Information on the Violation.

If the Report is checked and is found to be well-grounded, a sanctioning procedure may be initiated against the Person Involved, in accordance with the law and any applicable collective bargaining agreement.

## **6.2 REPORT MANAGEMENT PROCESS**

More specifically, the reporting management process is structured as follows.

- **PHASE 1 - START OF THE INVESTIGATION:** the process of handling the Report is initiated when the Committee becomes aware of the Report through the channels



mentioned above.

As soon as it is received (in any case, within seven days from the date of receipt) the Committee:

- assesses the possible presence of conflicts of interest that may undermine independence and impartiality in the management of the Report;
- issues the reporting person with an acknowledgement of receipt of the Report.

In the event of a conflict of interest, the member involved is excluded *ex-ante* (automatically by the Management Platform itself) from the management of the Report, which will be carried out by the other members of the Committee - who are not in this condition - in accordance with this procedure.

- PHASE 2 - PRELIMINARY ASSESSMENT: following PHASE 1, the Committee makes an initial assessment as to whether the Report falls within the scope of the Whistleblowing Decree. The relevant outcomes may be:

- ask the Whistleblower for further information/supplements, especially if what is reported is not adequately substantiated to assess the relevance of the Report under the Whistleblowing Decree; or
- dismiss:
  - in the case of Whistleblowing not relevant under the Whistleblowing Decree (should the report be relevant to other matters concerning the Firm's activity, inform the persons responsible for the relevant area);
  - for manifest groundless/lack of evidence to justify findings;
  - if it ascertains the generic content of the Report (such as to prevent comprehension, and/or the documentation attached is not appropriate).
- proceed to the substantiv(e) assessment in the presence of a relevant Report under the Whistleblowing Decree.

In any case, pursuant to Article 5(1)(d) of Legislative Decree 24/2023, the Committee shall provide feedback to the report, directly to the Whistleblower, within three months from the date of the acknowledgement of receipt.

In the absence of such notice, the acknowledgement in question shall be sent to the reporting person within three months of the expiry of the seven-day period from the submission of the report.

- PHASE 3 - ASSESSMENT OF THE CASE MERIT: the Committee, following PHASE 2, having assessed the relevance of the Report to the Whistleblowing Decree, proceeds to:

- with the activity of investigation and analysis, also through the support of the competent corporate functions and/or with the help of consultants in compliance with the principles of impartiality and confidentiality (in accordance with the provisions of Article 12 of the Whistleblowing Decree), as well as with any activity deemed appropriate (also from a cost-benefit point of view), including the hearing of the Whistleblower and/or any other person who may report on the facts reported. As regards the Whistleblower, on the other hand, communication of the initiation and outcome of the investigation only takes place if the need arises to take specific measures against him/her, and in any case, in compliance with the Workers' Statute and the relevant CCNL, or for investigative purposes. Pursuant to Article 12 paragraph 9 of the Whistleblowing Decree, the Involved Person may be heard, or, at his request, shall be heard, also by means of a written procedure (i.e. acquisition of written observations and documents);
- to formalize within three months from the date of the acknowledgement of

receipt (or in the absence thereof, within three months from the expiry of the period of seven days from the date of submission of the Report) the results of the investigations carried out in an appropriate document. This document must indicate, by way of example and not exhaustively, the following elements;

- the data of the Report;
  - the checks carried out, the results of those checks and any third parties (internal and/or external to the firm) involved in carrying out those checks;
  - the summary assessment with specific indication of the established or unestablished unlawful conduct and the relevant assessments.
- to provide feedback to the reporter within the above deadlines.
- PHASE 4 - CONCLUSION OF THE INVESTIGATION: having completed the activity of PHASE 3, the Whistleblowing Committee must communicate the outcome, by means of a written report, detailing the activity carried out to the Firm's Management Team:
    - in the event of a negative outcome, closing the investigation;
    - in the event of a positive outcome, possibly suggesting the application of disciplinary sanctions and/or action against third parties.
  - PHASE 5 - MONITORING AND FOLLOW-UP ACTIONS: If PHASE 4 reveals the need for corrective actions to be adopted, the Committee informs the firm's Management Team, which also monitors the status of their implementation after their adoption.

The Committee keeps a record of all Reports received, indicating, by way of mere indication but not limited to, the following elements: (i) type of Report received (i.e. administrative irregularities, fraud, bribery, etc.); (ii) Reported person and Whistleblower; (iii) date of receipt and assessment of the Report; (iv) preliminary assessment and reasons therefor.

The documentation relating to the Reports, prepared and/or received during the reporting process, is strictly confidential. Such documentation is filed and kept in compliance with the rules in force by the Committee in a special reserved section of the above-mentioned external platform, suitable to guarantee the confidentiality and non-modifiability of the information filed therein, which may be accessed only by the persons entitled under this Procedure for the purposes set out therein and/or in the cases provided for by law.

Reports and the relevant documentation shall be kept for the time necessary for the processing of the Report and in any case no longer than five years from the date of the communication of the final outcome of the Report, in compliance with the confidentiality obligations set out in Article 12 of the Whistleblowing Decree and the principle set out in Article 5(1)(e) of the GDPR and Article 3(1)(e) of the Privacy Code, without prejudice to longer retention periods determined by requests/orders from the Authorities or the defense of the Firm's rights in court.

## 7. CONFLICT OF INTEREST

Should the Report involve, even indirectly (*e.g.* as witnesses to the facts), one or more members of the Committee, undermining the independence and impartiality of its management, such persons will be prevented from handling the Report.

Some examples of conflicts of interest:

- one or more members of the Committee are allegedly responsible for the violation;
- one or more members of the Committee have a potential interest related to the Report such as to compromise their impartiality and independence;
- one or more members of the Committee are witnesses of the facts reported.

If the Report concerns one of the members of the Whistleblowing Committee, the Whistleblower may choose, already when entering the Report on the platform, to address it only to the other members (or only one member) of the Committee.

Once the conflict of interest, even if potential, has been detected, or in cases where it has already been highlighted by the Whistleblower, persons with a conflict of interest are prevented from viewing any information relevant to the Whistleblowing, and such persons are prohibited from managing and/or influencing in any way the process relating to the Whistleblowing.

## **8. OBLIGATION OF CONFIDENTIALITY**

Reports (and the information contained therein) may not be used beyond what is necessary to adequately follow them up.

The identity of the Whistleblower and any other information from which such identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the Whistleblower himself/herself, to persons other than those competent to receive or follow up Whistleblowers' reports, who are expressly authorised to process such data pursuant to Articles 29 and 32(4) of the GDPR and Article 2-quaterdecies of the Privacy Code.

The Firm adopts the same protection modalities provided for to guarantee the privacy of the Whistleblower also for the person allegedly responsible for the violation, without prejudice to any further form of liability provided for by the law imposing the obligation to disclose the name of the reported person (e.g. requests by the Judicial Authority, etc.).

Should a disciplinary proceedings be initiated:

- the identity of the person making the report may not be disclosed, where the allegation of the disciplinary charge is based on investigations that are separate from and additional to the report, even if consequent to it;
- where the accusation is based, in whole or in part, on the report and knowledge of the identity of the person making the report is indispensable for the accused's defense, the report shall be usable for the purposes of disciplinary proceedings only if the person making the report expressly consents to the disclosure of his/her identity;
- In the latter case, the reporting person shall be notified in writing of the reasons for the disclosure of the confidential data when the disclosure of the identity of the reporting person and/or of the information from which it can be deduced is also indispensable for the defence of the person to which the violation referred to.

The Committee shall also protect the identity of the Persons Involved and of the persons mentioned in the Report until the conclusion of the proceedings initiated on account of the Report, in compliance with the same guarantees provided for the Whistleblower (see Chapter 11 *below*).

## **9. CONDITIONS AND CHANNELS FOR EXTERNAL REPORTING**

### **9.1 CONDITIONS FOR EXTERNAL REPORTING**

Under certain conditions, it is possible to transmit an External Report to ANAC and benefit from the protection provided by the Whistleblowing Decree.

The reporting person may make an External Report if, at the time of its submission, one of the following conditions is met:

- a) the internal reporting channel provided for in this procedure is not active;
- b) the Complainant has already made an Internal Report and it has not been followed up;
- c) the reporting person has reasonable grounds to believe that if he/she were to make an Internal Report, it would not be effectively followed up or could lead to a risk of Retaliation;

- d) the person issuing the alert has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

## **9.2 EXTERNAL REPORTING CHANNEL**

For External Reports, it is necessary to access the *whistleblowing* service on ANAC's institutional website (<https://www.anticorruzione.it/-/whistleblowing>), which provides the possibility:

- to make a Report via the ANAC IT platform;
- to make an oral report, using the specialized operator service;
- request an in-person meeting with ANAC staff within a reasonable time.

All the information necessary to use the above-mentioned reporting channels can be found in the ANAC Guidelines (see therein, Part Two, pp. 50 et seq.), at <https://www.anticorruzione.it/-/del.311.2023.linee.guida.whistleblowing>.

## **10. PUBLIC DISCLOSURE AND REPORTING TO JUDICIAL AUTHORITIES**

### **10.1 PUBLIC DISCLOSURE**

With Public Disclosure, information on violations is placed in the public domain through the press or electronic or broadcast media capable of reaching many people.

A Public Disclosure may be made, while still benefiting from the protections provided by the Whistleblowing Decree, if at least one of the following conditions is met:

- a) an Internal Report that was not replied to by the administration/entity within the deadline was followed by an External Report to ANAC, which, in turn, did not reply to the reporter within a reasonable time;
- b) the person has already made an External Report directly to ANAC, which, however, has not replied to the reporter within a reasonable time;
- c) the person directly makes a Public Disclosure because he or she has reasonable grounds to believe, based on concrete circumstances, and thus not on mere inferences, that the breach may pose an imminent or obvious danger to the public interest;
- d) the person directly makes a Public Disclosure because he/she has reasonable grounds to believe that the External Report may entail a risk of retaliation or may not be effectively followed up.

### **10.2 REPORTING TO THE JUDICIAL AUTHORITY**

The decree, in accordance with the previous discipline, also recognizes the possibility for protected persons to turn to the judicial authorities, to file a complaint of unlawful conduct of which they have become aware in a public or private work context relevant to the application of Legislative Decree 24/2023.

It should be noted that, if the Whistleblower is a public officer or a person in charge of a public service, even where he/she has made a report through the internal or external channels provided for by the decree, this does not exempt him/her from the obligation - by virtue of the combined provisions of Article 331 of the Code of Criminal Procedure and Articles 361 and 362 of the Criminal Code - to report to the competent judicial authority any criminal offences and hypotheses of financial damage.

## **11. PROTECTION OF THE REPORTER AND RELATED PERSONS**

### **11.1 CONFIDENTIALITY OF THE REPORTER**

To encourage whistleblowing, the firm guarantees the confidentiality of the whistleblower, also with a view to protecting him/her from possible internal retaliation or discrimination.



In particular, the Firm ensures that the identity of the Whistleblower cannot be disclosed without its express consent and that all parties involved in the handling of the Report are bound to protect its confidentiality, except in the following cases:

- if the whistleblower can be held liable for libel or slander under the provisions of the Criminal Code;
- the Whistleblower incurs civil liability pursuant to Article 2043 of the Civil Code;
- in cases where anonymity cannot be enforced by law.

Breach of the duty of confidentiality is a source of disciplinary liability, without prejudice to any further liability provided for by law.

## **11.2 PROHIBITION OF RETALIATION**

In the interest of any possible whistleblower, the Decree provides for the prohibition of retaliation (defined as 'any conduct, act or omission, even if only attempted or threatened, occurring as a result of the report, the complaint to the judicial authority or public disclosure, and which causes or may cause the whistleblower or the person who made the report, directly or indirectly, unjust damage'). This is therefore a broad definition of the concept of retaliation, which may consist of both acts or measures and conduct or omissions occurring in the employment context that cause harm to the protected persons. Retaliation may also be 'merely attempted or threatened'.

A list of retaliation follows, although it is not exhaustive:

- dismissal, suspension or equivalent measures;
- degradation or non-promotion;
- change of duties, change of place/time of work, reduction of salary;
- suspension of training or any restriction of access to it;
- demerits or negative references;
- adoption of disciplinary measures or other sanctions, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavorable treatment;
- failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damage, including to the person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- early termination or cancellation of the contract for the supply of goods or services;
- cancellation of a licence or permit;
- inclusion in improper lists on the basis of a formal or informal sectoral or industrial agreement, which may result in the impossibility of finding employment in the future;
- request for psychiatric or medical examinations.

## **11.3 CONDITIONS FOR BENEFITING FROM PROTECTION MEASURES**

The application of the protection against retaliation under the decree is subject to certain conditions and requirements:

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- a) the person who reported or made the Public Disclosure based on a reasonable belief that the information on the violations is true and falls within the scope of the Whistleblowing Decree;
  - b) the reporting or Public Disclosure was made in compliance with the rules set out in the Whistleblowing Decree and also referred to in this procedure.
  - c) there must be a consequential relationship between the Reporting, Public Disclosure and Complaint made to the judicial authorities and the Retaliatory Measures suffered.

Neither the certainty of the facts nor the personal reasons which induced the person to report, to denounce or to make the Public Disclosure are relevant. In the absence of the above-mentioned conditions, Whistleblowing Reports, Public Disclosures and complaints do not fall within the scope of the whistleblowing rules and therefore the protection provided for will not apply.

The protection provided in the event of retaliation does not apply in the event of judgement, even not final against the Whistleblower, of criminal liability for the offences of slander or defamation or in any case for the same offences committed with the report, or of civil liability, for having reported false information intentionally with malice or negligence. In cases where the liabilities are established, a disciplinary sanction shall also be imposed on the Whistleblower.

#### **11.4 ADDITIONAL SUBJECTS TO WHOM THE PROTECTION MEASURES ARE EXTENDED**

The protective measures provided for in the Whistleblowing Decree also apply:

- to the facilitators who assisted the reporter in the reporting process;
- persons in the same work-context as the Whistleblower, the person who has filed a complaint with the judicial or accounting authorities, or the person who has made a Public Disclosure, and who are linked to them by a stable emotional/relative link;
- to work colleagues of the Whistleblower or of the person who has filed a complaint with the judicial or accounting authorities or made a Public Disclosure, who work in the same work context and who have a habitual and current relationship with him/her;
- entities owned by the whistleblower (or by the whistleblower) or for which he/she works, as well as entities operating in the same work context as the whistleblower.

#### **11.5 CONTENT OF PROTECTIVE MEASURES**

With specific reference to the protection:

- a) In the context of judicial or administrative proceedings or, in any case, of extrajudicial disputes concerning the ascertainment of the conduct, acts or omissions prohibited under this Article in respect of the reporting persons (and/or of the other persons, linked to them, to whom the protection regime is extended), it shall be presumed that they were carried out as a result of the Reporting, Public Disclosure or complaint to the judicial or accounting authorities. The burden of proving that such conduct or acts are motivated by extraneous reasons lies with the person who carried them out.
- b) in the event of a claim for damages submitted to the judicial authority by the Whistleblowers (and/or by the other persons to whom the protection regime is extended), if they prove that they have made, pursuant to the Whistleblowing Decree, a Whistleblowing Report, a Public Disclosure or a Report to the judicial or accounting authority and have suffered damage, it shall be presumed, unless proven otherwise, that the damage is a consequence of the Whistleblowing Report, Public Disclosure or Report to the authority.

- c) waivers and settlements, in whole or in part, which relate to the rights and protections provided for in the Whistleblowing Decree are not valid, unless they are made in the form and manner set out in Article 2113(4) of the Civil Code.

Any retaliatory measures or acts suffered by whistleblowers (and/or by other persons, related to them, to whom the protection regime is extended) may be reported by the persons concerned to the ANAC which, if it finds them, may apply the sanctions provided for in Article 21 of the Whistleblowing Decree.

## 12. COMMUNICATION OF RESULTS AND REPORTING

An overview of the Whistleblowing management activities, including any verifications and sanctions, are shared by the Committee as part of its periodic *reporting* to the Firm's Management Team (and upon specific request by the latter).

In particular, the Committee provides the Firm's Management Team (annually, or at such other times as may be defined by the latter) with a report summarizing the reports received, containing the outcome of the analysis, including the adoption (or non-adoption) of disciplinary measures by the Firm.

## 13. PROCESSING OF PERSONAL DATA

As part of the process described in the Procedure, the Firm may process any personal data, relating both to the reporting person - unless anonymous Reporting is used (in this respect, see *above*, par. 4.1) - and to the additional natural persons involved and mentioned in the Reporting (*e.g.*, Involved Person). Moreover, should the investigation resulting from the Report prove that the unlawful conduct is well-founded, the personal data collected may also be processed for the Firm's defense of a legal claim.

The source from which any personal data will be collected is the *Whistleblower*. The Firm may process the following categories of personal data:

- (a) so-called common data (*e.g.* name, surname, contact details, etc.) relating to the reporting person and the persons named in the Report;
- (b) any other information, qualifying as personal data, that the reporter decides to share with the firm in order to better substantiate his Report (such data could also include special categories of personal data or data relating to criminal convictions and offences).

The processing of personal data is lawful in accordance with Articles 6(1)(c), 9(2)(b) and 10 of the GDPR (Legislative Decree No. 24/2023 and Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019).

Should the personal data collected in the context of the Report be processed for the purpose of establishing, exercising or defending a right in court, the processing is lawful pursuant to Articles 6(1)(f), 9(2)(f) of the GDPR and *2-octies*(3) of the Privacy Code.

Personal data that are manifestly not useful for the processing of a specific Report will not be collected or, if accidentally collected, will be deleted immediately.

The processing is carried out by the Firm, through subjects within the organization of the data controller specifically authorized and instructed to carry out the processing activities described in this Procedure, as well as by subjects external to the Firm who, on behalf of the latter, perform services of various kinds and who belong to the categories indicated below.

The data may be disclosed to the following categories of recipients:

- data processors, pursuant to Article 28 of the GDPR, appointed from time to time (*e.g.* companies managing the platform used for Reporting);
- Management Team and Firm Committees;
- professionals whose services the firm uses to protect its rights (*e.g.* lawyers, private



investigators, technical consultants, etc.);

- judges and courts, by reason of any request or within the framework of a trial;
- public authorities authorized by law, for audits, verifications and/or inspections.

The full list of such persons or categories of persons is available at the data controller's office.

All data subjects to whom the personal data processed by the Firm refer may exercise their rights pursuant to Articles 15 to 22 and 77 of the GDPR, within the limits of the provisions of Article 2-undecies of the Privacy Code. Any requests made for the exercise of rights, may be forwarded to the Firm and to the DPO.

Complaints to the Authority (Garante) may be lodged in the manner indicated by the same. Personal data will not be transferred outside the European Union and/or the European Economic Area (EEA).

#### **14. RECORD KEEPING**

Whistleblowing Reports, and the related documentation shall be retained for as long as necessary for processing and in any case no longer than five years from the date of the communication of the final outcome of the procedure, in compliance with confidentiality obligations, pursuant to Articles 12 of the Whistleblowing Decree, 5(1)(e) of the GDPR and 3(1)(e) of Legislative Decree No. 51 of 2018.

If the voice messaging system is used for the Report, it will be recorded, guaranteeing the anonymity on a voluntary basis of the Whistleblower, which may choose whether to apply a voice *morphing* filter. In any case, it will be possible to document the Report by recording it on a device suitable for storage and listening, or by transcribing it in full only with the consent of the Whistleblower. In the case of a transcript, the Whistleblower may verify, rectify or confirm the content of the transcript by signing it.

When, at the request of the reporting person, the report is made orally in a meeting with the staff member in charge, it is documented, with the consent of the reporting person, by the staff member by means of a recording on a device suitable for storage and listening or by minutes. In the case of minutes, the reporting person may verify, rectify and confirm the minutes of the meeting with his/her signature.

#### **15. TRAINING**

Addressees must comply with this Procedure and attend training sessions on the Whistleblowing Decree.

#### **16. DISCIPLINARY SANCTIONS AND OTHER MEASURES**

The Firm shall take steps to sanction any unlawful conduct in line with the provisions of the Whistleblowing Decree, attributable to the Firm's personnel, which may emerge as a result of the verification activities of Whistleblowing Reports, conducted in accordance with the provisions of the Procedure, in order to prevent any conduct in breach of the law and/or of this document on the part of the Firm's personnel or of its Partners and professionals.

Disciplinary measures, as provided for by law and the applicable collective bargaining agreement, shall be proportionate to the extent and seriousness of the misconduct ascertained and may go as far as the termination of the existing employment or collaboration relationship.

The following are examples of conduct that may be subject to disciplinary proceedings:

- a) retaliatory conduct against the reporter and/or facilitator;
- b) conduct that obstructs or attempts to obstruct the Report;
- c) breach of the obligation of confidentiality set out in Article 12 of the Whistleblowing Decree;





- d) failure to check and analyze the Reports received;
- e) defamation and/or slander committed by the Whistleblower, detected even by a judgment of first instance, or reported to the judicial or accounting authorities (also in the case of civil liability, for the same reason, in cases of willful misconduct or gross negligence).

## **17. PUBLICATION AND DISSEMINATION OF THE PROCEDURE**

This Procedure is published on the Firm's website and is also posted on the Firm's Intranet (*i.e.* PGHub) for ready availability.

All personnel, partners and professionals of the firm are informed of its adoption and publication by internal communication.