



# Whistleblowing

Reporting procedure



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## 1. INTRODUCTION AND PURPOSE

- 1.1 On 15 March 2023, Legislative Decree No. 24/2023 (hereinafter the “**Whistleblowing Decree**” or the “Decree”) was published in the Official Gazette, implementing Directive (EU) 2019/1937 concerning the protection of persons who report breaches of European Union law and establishing provisions for the protection of reporting persons.
- 1.2 For the purposes of this procedure, “whistleblowing” means a report made by an individual who, in the course of their duties, becomes aware of an unlawful act or a risk or danger of such act being committed (hereinafter the “**Reporting Person**”), in relation to one of the matters falling within the scope defined below (hereinafter “**Reportable Violations**”).
- 1.3 Reports covered by this procedure (hereinafter the “Reports”) consist of information (including reasonable suspicions) concerning:
  - a. violations already committed,
  - b. violations not yet committed but which the Reporting Person reasonably believes may occur based on concrete elements,
  - c. conduct aimed at concealing the above violations, provided that they relate to Reportable Violations.
- 1.4 The Company has implemented a system—described in this procedure—that enables Reporting Persons to submit Reports in compliance with the requirements set out in the Whistleblowing Decree (hereinafter the “Internal Channel”).

## 2. PURPOSE

- 2.1 The **purpose** of this procedure is to:
  - i. define its scope of application,
  - ii. provide Reporting Persons with clear operational guidance regarding the subject, content, recipients and methods of submitting Reports,
  - iii. inform Reporting Persons of the protection and confidentiality measures guaranteed to them.

The channels and procedures governed by this Policy have been defined following consultation with the company trade union representatives or the unitary trade

union representatives, where established.

In the case of companies without such representations, the corresponding territorial organisations of the most representative trade unions at national level shall be informed.

Substantial amendments and/or updates to this Policy shall also be subject to consultation with the comparatively most representative trade union organisations.

### 3. REFERENCE DOCUMENTS

- Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law and laying down provisions on the protection of persons who report breaches of national law;
- ANAC Guidelines of 12 July 2023;
- Legislative Decree No. 24 of 10 March 2023 (Whistleblowing Decree).

### 4. REPORTABLE VIOLATIONS (SCOPE OF APPLICATION)

**4.1** For the purposes of this procedure, a Reportable Violation means any conduct, act or omission consisting of:

- a. unlawful conduct relevant pursuant to Legislative Decree 231/2001, or violations of the Company's Organisation, Management and Control Model, excluding breaches of the Company's Code of Ethics.
- b. offences falling within the scope of European Union or national legislation relating to the following sectors:
  - i. public procurement;
  - ii. financial services, products and markets, and prevention of money laundering and terrorist financing;
  - iii. product safety and compliance (in accordance with the mandatory rules applicable to them);
  - iv. transport safety;
  - v. environmental protection;
  - vi. radiation protection and nuclear safety
  - vii. food and feed safety and animal health and welfare;
  - viii. public health;
  - ix. consumer protection;
  - x. protection of privacy and personal data, and security of networks and information systems;
- c. acts or omissions affecting the financial interests of the European Union;
- d. acts or omissions relating to the internal market (including competition and State aid rules);
- e. acts or conduct that undermine the object or purpose of EU provisions in the above sectors.

- 4.2** Any breaches of the Code of Ethics shall be considered reportable under this procedure only where they are attributable to conduct and/or circumstances included in the above list. In all other cases, any breaches of the Code of Ethics may be reported to the Company's Supervisory Body at the following address: ODV@ITAP.it

## **5. MATTERS RELATED TO EMPLOYMENT RELATIONSHIPS**

- 5.1** Complaints, claims or requests relating to the whistleblower's personal interests and concerning their employment relationship with the company are excluded from the scope of reportable conduct under this procedure (e.g. reports concerning labour disputes, discrimination between colleagues, interpersonal conflicts between the whistleblower and another employee, and similar matters).

## **6. PERSONS ENTITLED TO REPORT**

- 6.1** Reports may be submitted through the Internal Channel by individuals operating within the Company's working environment, including:
- i. employees and self-employed workers;
  - ii. demployees and collaborators of suppliers;
  - iii. consultants and freelancers;
  - iv. volunteers and trainees, whether paid or unpaid;
  - v. shareholders and persons with administrative, managerial, supervisory, control or representative functions.

This Policy also protects the identity of facilitators (i.e. natural persons who assist the Reporting Person in the reporting process and who operate within the same working context).

- 6.2** Reports may be submitted:
- a. during the employment relationship;
  - b. before the relationship begins, if information was obtained during recruitment or pre-contractual phases;
  - c. during probation;
  - d. after termination, if information was acquired beforehand.

## **7. CONTENT OF THE REPORT AND ANONYMOUS REPORTS**

- 7.1** 7.1 The Report must contain clear, precise and as detailed as possible information to enable the Managing Body to carry out the necessary and appropriate investigations, with a view to verifying the validity of the Report and the seriousness of the facts reported. To this end, the Report must include information such as:

- identity of the Reporting Person and their relationship with the Company
- type of violation,
- time and place of occurrence,
- description of the facts,
- identity information of the person involved,
- identity information of any injured part,
- identity information of any witnesses,
- supporting documentation (if available);
- any other relevant element.

**7.2** It is also essential that the information provided is known directly to the person making the report and has not been reported or relayed by others.

**7.3** As the Internal Reporting Channel guarantees the utmost confidentiality regarding the identity of the whistleblower, and as a number of additional safeguards are also in place for the whistleblower, anonymous reports will not be considered; in exceptional cases, at the discretion of the Managing Body, anonymous reports may also be considered provided they are precise and detailed, supported by objective evidence, and relate to particularly serious situations.

## **8. BODY RESPONSIBLE FOR HANDLING REPORTS**

**8.1** Reports submitted via the Internal Channel are forwarded to the Managing Body, which will process them in accordance with the provisions of current legislation and its own regulations.

**8.2** Any report submitted to a party other than the Managing Body, but which constitutes a “whistleblowing” report (in that it relates to one of the situations falling within the Scope of Application as set out above, and because it is defined as such by the Whistleblower in the submission), shall be forwarded by the receiving party to the Managing Body within seven days of receipt. (For example: if a person other than the Managing Body receives a sealed envelope marked as a whistleblowing report, the recipient must, without opening it, forward it promptly to the Managing Body.)

## **9. REPORTING METHODS: INTERNAL CHANNEL**

**9.1** The Company has established an Internal Reporting Channel which provides for the submission of reports in written form as follows:

- a. the Reporting Person shall place their identification details, together with a copy of their identity document and an indication of the physical address, email address or telephone number at which they may be contacted by the Managing Entity, in a sealed envelope.
- b. in a second sealed envelope, the Reporting Person shall insert the subject of the report, ensuring that all information listed under section 7.1 above is provided, together with any supporting documentation in their possession.

- c. c)both envelopes shall then be placed inside a third envelope marked externally with the wording “Confidential – **Whistleblowing Managing Entity**”, addressed to the Company’s registered office.

**9.2** As an alternative to the written form referred to above, where the Reporting Person prefers to submit the report verbally, they may:

- a. contact the Managing Entity by telephone at the numbers, on the days and at the times indicated in the schedule attached to this procedure as “Annex 1: Contacts and Schedule of the Whistleblowing Managing Entity”;
- b. request a dedicated meeting with the Managing Entity, specifying such request in the message contained in the second envelope referred to in section 9.1(b) above, or by telephone request in accordance with point (a) above.

**9.3** Reports submitted through the Internal Channel shall be handled by the Managing Entity in accordance with the provisions set out in section 11 of this procedure.

## **10. EXTERNAL CHANNEL AND PUBLIC DISCLOSURE**

**10.1** With regard to breaches of EU law, in addition to the internal channel established by the Company, the Decree provides that the Reporting Person may, in certain cases, also make use of an external channel, as well as public disclosure; however, such alternative means may only be used where the conditions set out below are met.

**10.2** 10.2 The external reporting channel – established and managed by ANAC (National Anti-Corruption Authority) may be used in the following cases:

- where the activation of an internal reporting channel is not mandatory within the working context, or where such internal channel is not active or does not comply with legal requirements;
- where the Reporting Person has already made an internal report and no follow-up has been provided;
- here the Reporting Person has reasonable grounds to believe that, if they were to make an internal report, it would not be effectively followed up or that it may give rise to a risk of retaliation;
- where the Reporting Person has reasonable grounds to believe that the violation may constitute an imminent or manifest danger to the public interest.

**10.3** External reports shall be made in written form via the IT platform provided by ANAC, or orally through telephone lines or voice messaging systems, or, upon request of the Reporting Person, through a direct meeting to be scheduled within a reasonable timeframe.

**10.4** In relation to reports received, ANAC is required to:

- acknowledge receipt of the report within 7 days;
- diligently follow up on the information received;
- carry out the necessary checks to follow up on the report, including through hearings and acquisition of documents;
- provide feedback to the Reporting Person within 3 months

or, in exceptional cases, within 6 months from the date of acknowledgment of receipt of the report,

- communicate the final outcome of the procedure.

**10.5** Public disclosure means a situation in which the Reporting Person makes information about violations publicly available through the press, electronic means, or any means capable of reaching a large number of people.

**10.6** 10.6 The Reporting Person may resort to public disclosure where at least one of the following conditions is met:

- the Reporting Person has previously used the internal and/or external channel, but no feedback has been provided or no follow-up has been given within the time limits set by the Decree;
- the Reporting Person has reasonable grounds to believe that there is an “imminent and manifest danger to the public interest”, understood as a situation of emergency or risk of irreversible harm, including to the physical safety of one or more persons, requiring that the violation be promptly disclosed with wide resonance in order to prevent its effects
- the Reporting Person has reasonable grounds to believe that the external report may entail a risk of retaliation or may not be effectively followed up, for example due to the risk of destruction of evidence or collusion between the authority receiving the report (ANAC) and the perpetrator of the violation.

## 11. HANDLING OF REPORTS

**11.1** Once the Report has been received through the Internal Channel, its handling is structured in the following phases:

- i. receipt and registration;
- ii. preliminary analysis;
- iii. investigation;
- iv. assessment and feedback.

**11.2** The receipt and registration phase is carried out as follows:

- a. Within seven days from the date of receipt of the Report, the Reporting Person shall be provided with an acknowledgment of receipt.
- b. The details of the report shall be recorded in a paper or electronic register, indicating:
  - date of the report;
  - reporting person;
  - subject of the report;
  - notes;
  - status of the report (to be updated at each stage of the process: e.g. preliminary analysis, investigation, assessment, archiving).
- c. Where the Managing Entity has received a request to schedule a direct meeting, feedback shall be provided within seven days from receipt of the request; the meeting shall, in principle, be scheduled within 15 working days from the request.

- 11.3** The preliminary analysis phase is aimed at verifying the merits of the Report received; for this purpose, the Managing Entity meets to assess its content, carrying out an initial screening, following which:
- a. if the Report is unfounded or falls outside the scope of application (see section 4), it shall be immediately archived; in such case, prompt notice of the decision shall be given to the Reporting Person;
  - b. if the Report is not sufficiently detailed, the Managing Entity shall request further information from the Reporting Person. Where it is not possible to obtain sufficient information to initiate the investigation, the Report shall be archived;
  - c. if the Report is sufficiently detailed, i.e. it contains precise and consistent elements, the Managing Entity shall proceed to the investigation phase.
- 11.4** 11.4 The investigation consists of all activities necessary or useful to verify the content of the reports received; in particular, it is aimed at identifying, analysing and assessing the elements confirming the validity of the reported facts, including by requesting additional information from the Reporting Person. The body responsible for the investigation is the Managing Entity, which may make use of any internal department of the Company, as well as external consultants appointed on an ad hoc basis. All persons are required to cooperate with the Managing Entity in carrying out the investigation. For each investigation, the Managing Entity shall prepare a final report containing:
- the established facts;
  - the evidence collected;
  - the causes and/or deficiencies that may have enabled the occurrence of the reported unlawful situation.
- 11.5** The assessment and feedback phase is structured as follows:
- a. the Reporting Person shall be provided with feedback within three months from receipt of the Report; where, within such period, the investigation and assessment activities have been completed, the feedback shall consist of communication of the final outcome; otherwise, it shall consist of an update.
  - b. within the above period, the Managing Entity shall communicate to the Reporting Person:
    - the archiving of the Report, stating the reasons; or
    - the confirmation of its validity and its transmission to the competent internal bodies; or
    - if the investigation phase has not yet been completed, the activities carried out up to that moment and, where applicable, the activities that are intended to be carried out subsequently.
- 11.6** All time limits indicated in this procedure shall take into account holiday periods, which will always be indicated in Annex 1 to this procedure and updated annually. Therefore, such time limits shall be deemed suspended during holiday periods and shall resume thereafter.

## 12. DOCUMENT RETENTION

- 12.1** In order to ensure traceability, confidentiality and accessibility of data throughout the procedure, documents are stored and archived both in digital and paper format, in a secure cabinet located at the office of the Managing Entity, accessible – where necessary – exclusively to specifically authorised and adequately trained personnel.
- 12.2** The Report, as well as all related documentation, shall be retained for the time necessary for its processing and, in any case, no longer than five years from the date of communication of the final outcome.

### **13. PROTECTION OF THE REPORTING PERSON**

- 13.1** In accordance with applicable legislation, the Company has established a set of measures aimed at protecting the Reporting Person, including:
  - a. protection of the confidentiality of the Reporting Person (whistleblower);
  - b. prohibition of retaliation against the Reporting Person.
  - c. limitation of the Reporting Person’s liability for the disclosure or dissemination of certain protected information.
- 13.2** The protections granted to the Reporting Person are also extended to the following subjects:
  - i. the Facilitator, meaning a person who assists the Reporting Person in the reporting process and operates within the same working context;
  - ii. persons operating in the same working context who are linked to the Reporting Person by a stable emotional relationship or by kinship up to the fourth degree;
  - iii. colleagues who have an ongoing and regular relationship with the Reporting Person.
- 13.3** No protection is granted to the Reporting Person where they have contributed to the commission of the unlawful conduct.

### **14. CONFIDENTIALITY**

- 14.1** The Internal Channel ensures the confidentiality of the identity of the Reporting Person (as well as of the reported person and any other individuals involved) from the receipt of the Report and throughout all subsequent stages, as only the Managing Entity has access to the Report.
- 14.2** The identity of the Reporting Person – as well as any other information or element of the Report from which such identity may be directly or indirectly inferred – may not be disclosed to persons other than those competent to receive or follow up on the Reports, without the express consent of the Reporting Person.
- 14.3** In particular, within the context of any disciplinary proceedings initiated against the reported person:
  - i. where the facts are based on elements other than the Report (even if resulting from it), the identity of the Reporting Person shall not be disclosed;

- ii. where the facts are based wholly or partly on the Report, the identity of the Reporting Person may be disclosed to the person involved in the Report only if:
  - the Reporting Person has given consent; and
  - the reported person needs to know the identity of the Reporting Person for the purpose of exercising their right of defence.

**14.4** Unauthorised disclosure of the identity of the Reporting Person, or of information from which such identity may be inferred, constitutes a violation of this procedure and shall be subject to sanctions, including disciplinary measures in accordance with the applicable collective labour agreement.

## 15. PROHIBITION OF RETALIATION

**15.1** The Company undertakes to protect the Reporting Person against any form of retaliation, discrimination or penalisation, namely any conduct, act or omission – whether actual, attempted or threatened – carried out as a result of the Report and causing or potentially causing unjust harm to the Reporting Person, directly or indirectly.

**15.2** By way of example, prohibited retaliatory acts include:

- a. dismissal, suspension or equivalent measures;
- b. demotion or failure to promote;
- c. change of duties, change of workplace, reduction of salary, modification of working hours;
- d. suspension of training or any restriction of access thereto;
- e. negative performance evaluations or references;
- f. disciplinary measures or other sanctions, including financial penalties;
- g. coercion, intimidation, harassment or ostracism;
- h. discrimination or otherwise unfavourable treatment;
- i. failure to convert a fixed-term contract into a permanent contract where the worker had a legitimate expectation of such conversion;
- j. non-renewal or early termination of a fixed-term contract;
- k. damage, including reputational damage, particularly on social media, or financial or economic loss, including loss of economic opportunities or loss of income;
- l. inclusion in improper lists based on a formal or informal sectoral or industry agreement, which may prevent the person from finding employment in the sector or industry in the future;
- m. early termination or cancellation of a contract for the supply of goods or services;
- n. cancellation of a licence or permit;
- o. requests to undergo psychiatric or medical examinations.

**15.3** Any act falling within the above list is considered retaliatory and is presumed to have been carried out as a consequence of the Report. The burden of proving that such measure was based on reasons unrelated to the Report lies with the Company.

**15.4** Any retaliatory act is prohibited and, if established, may lead to disciplinary

proceedings against the responsible part.

**15.5** Protection against retaliatory acts shall not apply to the Reporting Person where:

- i. their criminal liability for the offences of defamation or slander is established (even by a first-instance judgment), including where such offences are committed through a report to judicial or accounting authorities; or
- ii. their civil liability for the same acts is established in cases of wilful misconduct or gross negligence.

In such cases, the Reporting Person shall be subject to disciplinary sanctions.

## **16. ILLIMITATION OF LIABILITY IN RELATION TO CERTAIN PROTECTED INFORMATION**

**16.1** The Reporting Person shall not incur liability where, through the Report, they disclose information covered by secrecy, or relating to copyright protection, or the protection of personal data, or information that damages the reputation of the person involved or reported, provided that:

- i. at the time of the Report, the Reporting Person had reasonable grounds to believe that such information was necessary to reveal a Reportable Violation, and
- ii. the Report was made in good faith.

**16.2** The above protection does not apply in cases where protected information has been disclosed that is unrelated to the Report, or not strictly necessary to reveal the violations concerned, or where such information has been acquired unlawfully.

## **17. DISCIPLINARY SANCTIONS**

**17.1** Disciplinary sanctions may be applied – in accordance with applicable legislation and relevant collective labour agreements – against:

- i. the reported person, where the Report is found to be well-founded;
- ii. the Reporting Person, where the Report is found to have been made in bad faith;
- iii. any recipient of this procedure who has violated its provisions, in particular by hindering the reporting process or breaching the protections granted to the Reporting Person.

## **18. SUPPORT MEASURES FOR THE REPORTING PERSON**

**18.1** Pursuant to Article 18 of Legislative Decree No. 24/2023, the Reporting Person and the other protected subjects may avail themselves of the support measures provided by Third Sector Entities (ETS) that have entered into specific agreements with ANAC<sup>1</sup>. Such ETS provide, free of charge and on a confidential basis:

- i. information on the legal requirements for benefiting from whistleblowing protections;
- ii. assistance on the procedures for submitting internal and external Reports and public disclosures;
- iii. support to individuals who believe they have suffered retaliation, including information on available remedies and the rights granted to them under applicable legislation;
- iv. possible psychological support.

The updated list of affiliated ETS is available on ANAC's institutional website. The Company shall ensure adequate internal communication regarding the existence of such support measures.

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<sup>1</sup> The list of Third Sector Entities that have entered into agreements with ANAC is available at the following link: <https://www.anticorruzione.it/-/whistleblowing#p10>.





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