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1. Premise


1.01 Introduction

Pometon Spa has always set itself, as a fundamental ethical principle, to carry out its business in full compliance with current legislation, as well as with ethical and behavioral principles based on correctness, integrity and legality of conduct, of which this procedure constitutes an further concretization that is added to the organization model pursuant to Legislative Decree 2001 n. 231 was already adopted some time ago.

Legislative decree 10 March 2023 n. 24, transposing Directive (EU) 2019/1937, introduced models for receiving and managing reports through channels internal to organizations to report specific regulatory violations, also known as "whistleblowing" models (the term derives from the phrase "to blow the whistle ", literally "blowing the whistle", presumably born with reference to the policeman who blows a whistle to highlight an offense and stop the perpetrator).

These "whistleblowing" models are established to allow the whistleblower to report violations of the law that he becomes aware of in his work context, without fear of direct or indirect retaliation. It is a tool to encourage reporting and facilitate the discovery of illicit conduct to be sanctioned, promoting the protection of legality and the diffusion of ethically correct conduct.

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For this purpose the legislation is based on two fundamental principles:

- obligation to adopt effective reporting channels to guarantee the confidentiality of the personal data of the reporter and of the other subjects indicated in the report;
- the protection of the reporting subject and other subjects "close" to him against retaliatory and discriminatory conduct as a consequence of the report.

In this context, this "whistleblowing" procedure constitutes the model adopted by Pometon Spa for receiving and managing reports in order to give concrete implementation to the ethical values set out above, an essential part of its corporate culture, in compliance with current legislation.

1.02 Reference legislation and ANAC guidelines


This "whistleblowing" procedure was created taking into account the applicable reference legislation and the ANAC (National Anti-Corruption Authority) guidelines.¹⁾, as per the summary list below:

- Directive (EU) 2019/1937 of 23 October 2019 concerning the protection of persons reporting breaches of European Union law;
- Legislative Decree 10 March 2023, n. 24 "Implementation of EU Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 concerning the protection of persons reporting breaches of Union law and containing provisions concerning the protection of persons reporting breaches of national legislative provisions" ;
- Legislative decree of 8 June 2001 n. 231 and subsequent amendments and additions, relating to the "Discipline of the administrative liability of legal persons, companies and associations even without legal personality";
- EU Regulation 2016/679 relating to the protection of natural persons with regard to the processing of personal data, as well as the free movement of such data and which repeals Directive 95/46/EC;
- Legislative decree of 30 June 2003 n. 196 "Personal Data Protection Code" and Legislative Decree 10 August 2018, n. 101 and subsequent amendments and additions;
- Guidelines on the protection of persons reporting breaches of Union law and the protection of persons reporting breaches of national legal provisions. Procedures for the presentation and management of external reports. Approved with Resolution no. 311 of 12 July 2023 by the ANAC.

1.03 Purpose of the procedure and applicability

The purpose of this procedure is to provide all the necessary information to the whistleblower to clarify who can make reports and with which tools, illustrating the relevant guarantees to protect the whistleblower and other interested parties, as well as giving the appropriate indications to the internal reporting manager for correct management of reports, based on a model for receiving and managing reports that respects current legislation.

¹It is an independent authority whose official website is found at this link <https://www.anticorruzione.it/>.

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In particular, the document aims to clarify:


- the subjects who can make reports;
- the organizational units responsible for managing reports, describing the related roles and responsibilities;
- limit the violations that can be reported;
- the channels available for reporting and operating methods;
- the methods and phases of managing a report;
- Documentation retention times and methods;
- the legal protections provided for the reporter, the person reported and any other subjects mentioned in the report;
- the sanctioning system envisaged in case of violation of the procedure.

1.04 Scope and timing of application of the procedure

This procedure applies to Pometon Spa, in relation to its entire organization and its members, without exception, regardless of the role held.

This procedure does not apply to reports relating to:


- disputes, claims or requests linked to a personal interest of the reporting party, which concern exclusively the regulation of the employment relationship or relations with hierarchically superior figures;
- violations relating to national security, as well as procurement relating to aspects of defense or national security, unless such aspects fall under secondary law of the European Union;
- violations already regulated on a mandatory basis by European Union or national acts, as indicated in the art. 1, co. 2, letter. b), of Legislative Decree no. 24/2023, in relation to part II of the annex to the decree itself (on services, products and financial markets and prevention of money laundering and terrorist financing, transport safety and environmental protection);
- facts or circumstances falling within the application of national or European Union provisions on classified information, forensic or medical secrecy and the secrecy of judicial decisions, or falling within the application of national provisions on criminal procedure, autonomy and independence of the judiciary, of the provisions on the functions and responsibilities of the Superior Council of the Judiciary, in matters of national defense and public order and security, as well as in matters of the exercise and protection of the right of workers to consult their representatives or trade unions, of protections against illegal conduct or acts carried out as a result of such consultations, of the autonomy of the social partners and of their right to stipulate collective agreements, as well as of the repression of anti-union conduct;
- requests to exercise rights regarding the protection of personal data pursuant to Regulation (EU) no. 2016/679 (General Data Protection Regulation - GDPR) and Legislative Decree no. 30 June 2003. 196 (Code regarding the protection of personal data) and legislative decree 10 August 2018, n. 101 and subsequent amendments and additions, which must be forwarded directly to the ordinary contacts of Pometon Spa

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1.05 Definitions

Below are the relevant definitions in this procedure:

- 1) “decree”: the legislative decree of 10 March 2023, n. 24
- 2) “company”: the Pometon Spa company;
- 3) “management”: the management body of the Company, at the time of issuing this procedure, the board of directors;
- 4) “model 231”: Organization, Management and Control Model adopted by the company pursuant to Legislative Decree 231;
- 5) “OdV”: the Supervisory Body appointed by the company as part of the adopted 231 model;
- 6) “ANAC”: National Anti-Corruption Authority;
- 7) “data controller”: the natural or legal person, public authority or service or other body, which individually or together with others, determines the purposes and means of the processing of personal data. In relation to the processing of personal data relating to this procedure, the data controller is Pometon Spa;
- 8) “**work context**”: work or professional activities, present or past, carried out within the relationships referred to in the art. 3, paragraphs 3 and 4 of the decree by reporting persons (see the definition below) through which, regardless of the nature of such activities, a person acquires information on violations and in which context he or she could risk suffering retaliation in case of reporting or of public disclosure or reporting to the judicial or accounting authority;
- 9) “**reporting person**”(hereinafter also “reporter” or, in the plural, “reporters”): the natural person who reports or publicly discloses information on violations acquired within their work context;
- 10) “**report**”o “report”: the written or oral communication of violations;
- 11) “**internal reporting**”: the communication, written or oral, of information on violations, presented through the internal reporting channels, provided and managed directly by the company, in compliance with the provisions of the decree;
- 12) “**external reporting**”: the communication, written or oral, of information on violations, presented through the external reporting channels, provided and managed by ANAC, in compliance with the provisions of the decree;
- 13) “**information on violations**”: information, including well-founded suspicions, regarding violations committed or which, on the basis of concrete elements, could be committed in the organization with which the reporting person or the person making a complaint to the judicial or accounting authority has a legal relationship, as well as the elements concerning conduct aimed at concealing such violations;
- 14) “**facilitator**”: a natural person who assists a reporting person in the reporting process, operating within the same work context and whose assistance must be kept confidential;
- 15) “**person involved**”: the natural or legal person mentioned in the internal or external report or in the public disclosure as the person to whom the violation is attributed or as the person otherwise implicated in the violation reported or disclosed publicly;
- 16) “**retaliation**”: any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the report, the complaint to the judicial or accounting authority or the public disclosure and which causes or may cause the

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reporting person or the person who filed the reports, directly or indirectly, unjust damage;

- 17) **“public disclosure”**o “disclose publicly”: make information on violations public domain through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people;
- 18) **“following”**: the action undertaken by the person entrusted with the management of the reporting channel to evaluate the existence of the facts reported, the outcome of the investigations and any measures adopted;
- 19) **“feedback”**: communication to the reporting person of information relating to the follow-up that is given or intended to be given to the report.

1.06 Summary of subjective and objective assumptions

This procedure provides for the application of the model for receiving and managing reports with the methods and guarantees provided for by the decree provided that:


- the report comes from a reporter who satisfies the requirements set out in the art. 3 paragraph 3 of the decree e
- in relation to reports that refer to violations provided for by the art. 2 paragraph 1 letter. a) points 2, 3, 4, 5, 6 of the decree.

Reports submitted by a reporter without the required requirements or whose report does not contain information relating to violations provided for by the decree in question will be considered inadmissible, unless they refer to crimes or civil offenses to the detriment of the company or which may be useful. for internal compliance purposes. In this case they will be transmitted by the manager of internal reports, anonymously, unless otherwise indicated in writing by the reporter, to the internal office in charge, identified as the operational director for the assessments under his responsibility.

1.06.1. Reporter requirements

They can submit the report, containing information on the violations that the whistleblower has learned about in their work context:

- t) subordinate workers, including workers whose employment relationship is governed by Legislative Decree 15 June 2015, n. 81, or by article 54-bis of the legislative decree of 24 April 2017, n. 50, converted, with amendments, by law 21 June 2017, n. 96;
- b) self-employed workers, including those indicated in chapter I of law 22 May 2017, n. 81, as well as the holders of a collaboration relationship referred to in article 409 of the civil procedure code and article 2 of legislative decree no. 81 of 2015, who carry out their work in public or private sector entities;
- c) workers or collaborators who carry out their work for entities in the public sector or private sector who supply goods or services or who carry out works for third parties;
- f) freelancers and consultants who work for public or private sector entities;
- g) volunteers and interns, paid and unpaid;
- h) shareholders and persons with administrative, management, control, supervisory or representation functions, even if these functions are exercised on a purely de facto basis.

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The subjects indicated above can also report when:

- t) the legal relationship referred to above has not yet started, if the information on the violations was acquired during the selection process or in other pre-contractual phases;
- b) during the probationary period;
- c) following the dissolution of the legal relationship if the information on the violations was acquired during the relationship itself.

The reports must in any case be based on the good faith of the reporter and therefore on the well-founded reason to believe that the information reported is true and refers to the violations provided for in this procedure.

1.06.2. Contents of the report


Reports may contain information relating to the following violations:

- significant illicit conduct pursuant to Legislative Decree 231/2001, or violations of the organization and management models provided therein;
- offenses that fall within the scope of application of the European Union or national acts indicated in the annex to the legislative decree. lgs. 2023 no. 24 or the national acts that constitute the implementation of the European Union acts indicated in the annex to Directive (EU) 2019/1937, although not indicated in the annex to the decree, 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 feed 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 referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant secondary legislation of the European Union;
- acts or omissions relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including infringements of European Union rules on competition and State aid, as well as infringements concerning the internal market related to acts which infringe corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax law;
- acts or behavior that frustrate the object or purpose of the provisions set out in Union acts in the sectors indicated above in the three previous points.

In the report, the whistleblower must provide all the cognitive elements useful to verify the validity of the reported violations.

For this purpose, the report must clearly contain the following essential elements:

- 1) personal details of the person making the report, with indication of the position or function performed and the organization to which he or she belongs;
- 2) a clear and complete description of the reported facts, specifying the circumstances of time and place in which the reported facts occurred;
- 3) the personal data of those who carried out the reported violations or other information useful for this purpose;

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- 4) the indication of any other subjects who can report on the facts being reported;
- 5) the attachment of documents that can confirm the identity of the reporter and his position and role, the validity of the facts reported or useful information for recovering them;
- 6) the ways in which the reporting person became aware of the facts reported;
- 7) any other information that can provide useful feedback regarding the existence of the facts reported;
- 8) the ways in which the whistleblower wishes to be contacted again.

In the case of anonymous reports, if duly detailed, they will in any case be processed and stored within the terms set out in the following art.1.06. If the reporting person is subsequently identified, he/she will be able to receive the protections provided for by the decree in the event of retaliation (see the following paragraph6).

1.06.3. Prohibited reports and applicable sanctions

The report must not contain abusive tones or personal insults aimed at offending or damaging the honour, personal or professional decorum of the people to whom the reported facts are referred.

In particular, it is prohibited:


- the use of abusive expressions;
- sending reports with purely defamatory or slanderous purposes;
- the sending of reports that relate exclusively to aspects of private life, without any direct or indirect connection with the corporate or professional activity of the reported subject;
- the sending of reports of a discriminatory nature, as they refer to sexual, religious and political orientations or to the racial or ethnic origin of the reported subject;
- the sending of reports made with the sole purpose of harming the reported subject.

It is also highlighted that in these cases, the reporter may incur the crimes of defamation and slander with the related criminal consequences. Furthermore, the person may incur civil liability for the damage caused and in cases of willful misconduct or gross negligence, the protections provided for by the decree are not guaranteed and a disciplinary sanction may be imposed on the whistleblower. We also inform you that the administrative sanction provided for by art. is applicable. 20 paragraph 1 letter. c) of the decree in question (see also the following paragraph7).

1.07 Internal reporting channels

The reporting party can report internally via these channels:

- A) In written form, by filling out the form, divided into sections, present on the online platform at the internet address <https://pometon.whistleblowing.it>, which presents suitable technical and organizational guarantees to guarantee the confidentiality of the reporter. The reporting party may indicate in the form how to be contacted:
 - directly via the platform, using an identification code issued immediately after completing the report which must be stored by the reporting party or
 - by email or telephone or
 - by another suitable means;
- B) In oral form, via telephone contact on the mobile number 331-663-3393, to which only the manager will respond, to be carried out in the morning from Monday to

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- Friday from 10.00 to 12.30, excluding public holidays. The manager of internal reports will draw up a detailed report of the conversation and the reporting person will be able to verify, rectify and confirm the content of the report through their signature, for the affixing of which the methods will be agreed with the manager;
- C) In oral form through a direct meeting with the internal reporting manager, at the request of the reporter, via the mobile number indicated above, within a maximum of twenty working days, in the most appropriate location to guarantee confidentiality. The meeting will be minuted by the manager, subject to the consent of the reported person, in the manner indicated in the paragraph 2.06.

In the event that the company receives a report outside of the channels indicated above, the recipient will promptly deliver the original with any documentation to the manager and will maintain the confidentiality of it, under penalty of the applicability of the necessary disciplinary sanctions (see the next paragraph 7). All communications that make, directly or indirectly, reference to this procedure or contain the wording "confidential", "for the manager of internal reports" or "whistleblowing report" or similar formulas must be considered as reports falling under the manager's responsibility.

1.08 Internal reporting manager

The "internal reports manager" (or simply "manager") is the organizational unit of the company responsible for receiving and managing internal reports. It is managed by one or more natural persons, appointed by the company management, with suitable and specifically trained skills who carry out their role with independence and impartiality, applying this procedure and current legislation.

The manager maintains discussions with the reporting party and can request from the latter, if necessary, the additions deemed appropriate and diligently follows up on the reports. It provides clear information on the channel, procedures and conditions for making external reports, displaying them and making them easily visible in the workplace and accessible even to people who do not frequent the workplace who can make the report as indicated above.


A dedicated section has been created on the company website which collects the aforementioned information, which is found on the web pages:

<https://www.pometon.com/it/whistleblowing/>
<https://www.pometon.com/en/whistleblowing/>.

In the event that, in relation to the report, the manager is in conflict of interest, he will refrain from dealing with the report and will notify the company management, through the operations director, who will appoint another person responsible for managing the report in question. To this end, if the report is transmitted via the aforementioned online platform, the manager, before viewing the identity of the reporter, accesses the content of the report to verify any conflicts of interest. In the case of submitting the report orally, the manager, before proceeding, informs the reporter of his identity and verifies any conflicts of interest. In this last case, the report will be collected by the person in charge, as mentioned above.

2. Management of internal reports

The report is managed by the internal reporting manager, according to the phases indicated below, always taking care to protect the confidentiality of the reporter and the other subjects indicated in the report.

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The supervisory and control competence of the Supervisory Body (OdV) remains intact, in accordance with the provisions of model 231.

2.01 Summary of the phases of receiving and managing the report

The phases of receiving and internally managing the report are structured as follows:

- a) receipt and registration of the report
- b) preliminary assessments
- c) investigation
- d) decision phase
- e) archiving.

2.02 Receipt and registration of the report


When receiving a report, the manager:

- 1) issues the reporting person with acknowledgment of receipt of the report within seven days of receipt;
- 2) records the report indicating the date and progressive number, using a paper register or by registering with the whistleblowing platform;
- 3) creates a file relating to the report, in duly kept paper format or also through the digital methods provided by the whistleblowing platform.

2.03 Preliminary assessments

After the phase relating to receipt of the report, the manager carries out preliminary assessments and therefore:

- a) preliminarily verifies the existence of any conflicts of interest and in this case the previous last part of point 1.08 applies;
- b) preliminarily verify whether the report concerns unlawful conduct relevant pursuant to Legislative Decree 8.06.2021 n. 231 or violations of the internal 231 form. In this case, the manager will inform the Supervisory Body without delay, who, within the scope of its supervisory and control powers, will be able to send its observations to the manager and follow its progress, without prejudice to the manager's competence in managing the report. The manager proceeds in the same way if the illicit conduct or violations in question emerge during the management of the report;
- c) verifies the conditions of admissibility of the report and can also request additions to the reporter, giving a deadline of at least 30 days for the integration;
- d) the report is inadmissible in the case of:
 - 1) manifest non-existence of the legal requirements for making the report with particular reference to the people who can submit reports, indicated in the previous paragraph 1.06.1;
 - 2) manifest unfoundedness due to the absence of factual elements attributable to the violations typified by the legislator and indicated in the previous paragraph 1.06.2;
 - 3) the generality of the report such as not to allow understanding of the facts, or supported by inappropriate or inconsequential documentation such as not to allow the content of the report itself to be understood;
 - 4) the production of only documentation in the absence of reporting illicit conduct;
- e) if the report is inadmissible, the manager responds to the reporting party within three months from the date of the notice or, in the absence of notice, from the

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expiry of the seven-day period from the presentation of the report and then archives the report, always without prejudice to the application of the last part of the previous paragraph 1.06;

- f) in the absence of inadmissibility of the report, the manager proceeds with its analysis and verification as indicated below.

2.04 Investigation phase

In order to verify the report, the manager can carry out the following investigative activities, always taking care that the protection of the confidentiality of the reporter and the other subjects mentioned in the report is not compromised:

- a) can initiate a conversation with the whistleblower, asking for clarifications, documents and further information, via the channel chosen by the latter or otherwise via the whistleblowing platform;
- b) where necessary, it can avail itself of the support of the operational director, who takes action to guarantee confidentiality, in order to acquire internal deeds and documents, carry out inspections or request the help of experts or hearings from company staff. If the operational director has a conflict of interest in relation to the report, he is replaced by a member of the board of directors delegated by him;
- c) may hear the reported person or, upon request, be heard, also through a paper procedure, through the acquisition of written observations and documents, taking care to guarantee the right of defence;
- d) can hear from any people informed about the facts, in the most appropriate manner.


If the investigation extends beyond the three-month deadline starting from the date of the notice or, in the absence of notice, from the expiry of the seven-day period from the presentation of the report, the manager will send, within this period, an initial interlocutory response to the reporting person, except then, once the investigation and decision-making phase is completed, send the definitive response.

2.05 Decision phase

Once any investigation has been completed, the manager decides, justifying in writing, on the report and therefore:

- a) declares the report inadmissible if elements to this effect have emerged, always without prejudice to the application of the last part of the previous paragraph 1.06;
- b) archive the report if it turns out to be unfounded;
- c) if the manager deems that the report is unfounded, he draws up a final report in which he highlights the legal, managerial, organizational and disciplinary aspects that have emerged and sends it to the operations director who informs the management for the activation of the measures deemed appropriate, including as an example:
 - 1) disciplinary sanctions;
 - 2) civil and administrative, extrajudicial and judicial actions;
 - 3) criminal actions such as complaints, complaints, etc. ;
 - 4) reports to the competent authorities;
 - 5) internal organizational interventions.

The measures adopted are communicated to the manager in writing by the operational director.

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It is not up to the manager to ascertain individual responsibilities, whatever their nature, nor to carry out checks on the legitimacy or merit of the acts and measures adopted, under penalty of trespassing on the competences of the internal offices or competent authorities.

The manager also provides feedback to the reporter as indicated in the last part of the previous paragraph, giving the reporter a deadline of at least twenty days for any observations and then archives the report, unless new circumstances arise from the observations that require further checks.

The management can always request from the manager, also through the operations director, clarifications on the final report that it deems appropriate, either through a hearing or in writing.

2.06 Storage

The responsibility for managing the report archive and related documentation is the responsibility of the manager through the IT archive based on the whistleblowing platform and a dedicated, duly protected paper archive.

The reports and related documentation are kept for the time strictly necessary and in any case no longer than five years, starting from the date of communication of the final outcome of the reporting procedure.

The oral declarations of the reporting person, the person reported, people informed of the facts or other people are collected in a verbal form, with the prior consent of the declarant, with the possibility of verifying and correcting what has been reported. The report is signed by the declarant and also by the manager.

In the absence of consent to the minutes, the manager draws up a detailed report of the declarations signed by it.

In both cases the retention terms indicated above apply.

3. Protection of personal data

3.01 Applicability of the legislation on the protection of personal data


The internal reporting manager manages the reporting by applying the legislation on the protection of personal data, also following the instructions given by the data controller.

Before collecting the declarations of the whistleblower, the person reported and the people informed of the facts, deliver a copy or indicate where to find it, in the whistleblowing section of the company website², the information on the protection of personal data.

Reports cannot be used beyond what is necessary to adequately follow up on them.

Personal data that is clearly not useful for processing a specific report are not collected or, if collected accidentally, are deleted immediately.

²See the address indicated in the previous paragraph 1.08.

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The rights referred to in articles 15 to 22 of Regulation (EU) 2016/679 can be exercised within the limits of the provisions of article 2-undecies of legislative decree 30 June 2003, n. 196.

3.02 Confidentiality of the person reporting the report and of the subjects mentioned in reporting

The identity of the reporter and any other information from which such identity can be deduced, directly or indirectly, cannot be revealed without the express consent of the reporter himself to persons other than those competent to receive or follow up on the reports, expressly authorized to process such data pursuant to EU Regulation 2016/679 (art. 29 and 32) and Legislative Decree 2003 n. 196 (art. 2-quaterdecies).

As part of the disciplinary proceedings, the identity of the reporting person cannot be revealed, where the contestation of the disciplinary charge is based on investigations that are distinct and additional to the report, even if consequent thereto. If the dispute is based, in whole or in part, on the report and knowledge of the identity of the reporting person is indispensable for the defense of the accused, the report will be used for the purposes of disciplinary proceedings only in the presence of the express consent of the reporting person to the revelation of one's identity. In this case, a written communication will be previously sent to the reporting party with the reasons that require the disclosure of his identity.

In the event that the identity of the whistleblower must be revealed because it is essential to guarantee the defense of the person involved, the whistleblower will be notified by means of written communication of the reasons for the disclosure of the confidential data, which can only take place in the presence of the written consent of the whistleblower.

The confidentiality of the person involved and of the people mentioned in the report is also protected with the same guarantees provided for the reporting person, until the conclusion of the proceedings initiated due to the report.

Confidentiality is also guaranteed in the case of reports made orally as well as if they were to reach personnel other than the manager, to whom, in any case, they must be transmitted within the terms set out in the last part of the paragraph 1.07.

Violation of the confidentiality obligation constitutes a source of disciplinary responsibility based on the provisions of the following paragraph 7.


4. External reporting channels (ANAC) and support measures

Under certain conditions, the whistleblower may submit the report through the external reporting channels set up by the National Anti-Corruption Authority (ANAC), which guarantee the confidentiality of the identity of the reporting person, the person involved and the person mentioned in the report, as well as the content of the report. reporting and related documentation.

The reporting party can find all the information on the ANAC website at: <https://www.anticorruzione.it/>.

External reports can be submitted in the manner indicated above if one of the following conditions applies:

- the internal reporting channel is not active or does not comply with the provisions of article 4 of the legislative decree. lgs. n. 24/2023;

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- the internal report previously sent by the whistleblower was not followed up;
- the whistleblower has reasonable grounds to believe that, if he/she made an internal report, it would not be followed up effectively or that the report itself could lead to the risk of retaliation;
- the reporting person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

ANAC has also activated a list of third sector bodies, which can be consulted on the authority's website, which provide support measures to reporting persons.

The support measures provided by the aforementioned bodies 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.

5. Public disclosure

The whistleblower may make a public disclosure by placing information on violations in the public domain through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people when:

- has previously made an internal and external report or has directly made an external report with the methods established by the decree and the same were not responded to within the terms established by the decree itself;
- has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest;
- has reasonable grounds to believe that the external report may entail the risk of retaliation or may not be effectively followed up due to the specific circumstances of the specific case, such as those in which evidence may be hidden or destroyed or in which there is well-founded fear that those who have received the report may be colluding with the author of the violation or involved in the violation itself.


The rules on professional secrecy of those practicing the journalistic profession remain unchanged, with reference to the source of the news.

6. Prohibition of retaliation

Any form of retaliation, direct or indirect, against the reporter for reasons connected, directly or indirectly, to the report is prohibited.

In particular, the decree identifies, by way of example and not exhaustively, some cases which, if carried out as a result of the report, constitute 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;

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- 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;
- the request to undergo psychiatric or medical tests.

The company will take the actions deemed most appropriate against anyone who should carry out, or threaten to carry out, acts of retaliation against the whistleblower.


The whistleblower who believes that, due to the report made, he or she has suffered retaliatory conduct, may notify the ANAC for the application, against those responsible, of the pecuniary administrative sanction of 10,000 to 50,000 euros provided for by the art. 21 paragraph 1 letter a) of the decree and the same authority will inform the National Labor Inspectorate for the measures within its competence.

The whistleblower then has the possibility to contact the judicial authority for the adoption of all measures, even temporary, necessary to ensure his protection, including compensation for damage, reinstatement in the workplace, termination order of retaliatory conduct and the declaration of nullity of retaliatory acts.

The reasons that lead the person to report, denounce or publicly disclose the violation are irrelevant to his protection.

The protection measures provided for by the decree, including the prohibition of retaliation, also apply:

- to facilitators;
- to people from the same working context as the reporting person, the person who has filed a complaint with the judicial or accounting authority or the person who has made a public disclosure and who are linked to them by a stable emotional or kinship bond within the fourth degree ;
- to work colleagues of the reporting person or of the person who has filed a complaint with the judicial or accounting authority or made a public disclosure, who work in the same working context as the person and who have a regular and current relationship with that person;

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- to entities owned by the reporting person or by the person who has filed a complaint with the judicial or accounting authority or who has made a public disclosure or for which the same persons work, as well as to entities that operate in the same working context as the aforementioned persons.

It is highlighted that, without prejudice to the specific limitations of liability provided for by the legislator, the protection provided in the event of retaliation does not apply and a disciplinary sanction is imposed on the whistleblower, in the event that his criminal liability for crimes of defamation or slander or in any case for the same crimes committed with the report to the judicial or accounting authority or its civil liability, for the same reason, in cases of willful misconduct or gross negligence.

The waivers and transactions, in whole or in part, which have as their object the rights and protections provided for by the decree and summarized above are not valid, unless they are carried out in the forms and methods referred to in the art. 2113 paragraph 4 of the civil code (therefore in summary before the judge or in the union).

7. Sanctions applicable in case of violations

In compliance with current legislation, the individual National Collective Labor Agreements and internal regulations, the company's office in charge will adopt the necessary disciplinary sanctions:

- towards those who are responsible for any act of retaliation or discrimination, direct or indirect, towards the person making the report or even anyone who collaborated in ascertaining the facts which are the subject of a report for reasons connected, directly or indirectly, to the report;
- towards the reporting person, in case of slanderous or defamatory reports or illicit or irregular behavior or has made an unfounded report with malice or gross negligence;
- towards anyone who violates the confidentiality obligations referred to in this procedure and by current legislation;
- against the person reported if the report is well-founded and the conditions for the application of the disciplinary sanction exist.

Disciplinary measures will be proportionate to the extent and seriousness of the illicit conduct ascertained, possibly leading, in the most serious cases, to the termination of the employment relationship.


With regard to third parties (partners, suppliers, consultants, agents, etc.), contractual remedies and any other actions provided for by law apply.

For further details, please refer to Model 231 and internal regulations.

8. Training and dissemination of the procedure

The company organizes regular training courses to educate staff on this procedure and in general on the institution of whistleblowing.

This procedure is disseminated to all company staff and published in the dedicated section of the company website and is posted on the company noticeboard.

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9. Monitoring and review of the procedure

This procedure is monitored every year to verify its effectiveness and its alignment with current legislation and, if necessary, updated with a decision from company management.

The reporting manager will regularly inform the SB, as part of the exercise of its supervisory and control functions envisaged by the 231 model, on the reporting management activity and their outcome. The information will be provided in a manner shared between the manager and the Supervisory Body and in such a way that confidentiality is always guaranteed.

At the end of each year, the manager draws up a report on the activity carried out, always respecting the obligation of confidentiality and highlights the possible improvements of this procedure and delivers it to the operations director and, if requested, presents it to the company management.

10. Final provisions

In the event of a conflict between current legislation and this procedure, the former will prevail in any case.