

Whistleblowing

Directive (EU) 2019/1937  
(It.) Legislative Decree no. 24 of  
10/03/2023

## **Information content for communication**

## Document table of contents

<b>Introduction .....</b>	<b>2</b>
<b>Content for the web page of the company website .....</b>	<b>3</b>
Foreword.....	3
Regulatory framework on whistleblowing.....	3
What is whistleblowing and to whom it is addressed .....	3
What can (or cannot) be reported .....	4
What characteristics must a report have.....	4
What is involved in a reporting process .....	5
Procedures and means for making a report .....	5
Internal reporting channels set up by the organisation .....	5
What other forms of reporting are allowed .....	7
What protections are afforded to the reporting person .....	8
Conditions guaranteeing the protections afforded to the reporting person.....	9
<b>Content for posting on workplace notice boards.....</b>	<b>10</b>

### Introduction

This document sets forth the information for the communication that the Bottero S.p.A. organisation (hereinafter “**Bottero**”) addresses to the persons entitled to submit reports, in order to inform them on the institution of whistleblowing as provided for by Directive (EU) 2019/1937 and (It.) Legislative Decree no. 24 of 10/03/2023.

## Preface

This section of the website is intended to inform all persons entitled to submit reports on the characteristics of the institution of whistleblowing, as referred to in Directive (EU) 2019/1937 and (It.) Legislative Decree no. 24 of 10/03/2023 and on the manner in which Bottero has complied with such regulatory framework.

Reports are handled in compliance with the privacy regulations set out in Regulation (EU) 2016/679 (GDPR or General Data Protection Regulation) and (It.) Legislative Decree no. 196/2003, as subsequently amended and supplemented (hereinafter "Privacy Code").

Full information notice on the data processing carried out by the Bottero Data Controller on whistleblowing, pursuant to Art. 13 and 14 of the GDPR is available at the following link [<https://www.bottero.com/norme-sulla-privacy>].

## Regulatory framework on whistleblowing

The purpose of the whistleblowing regulatory framework is to ensure the protection of persons who report violations of national or EU legislation.

This protection takes the form of a series of measures to protect the identity of the whistleblower and the contents of the report, to guarantee the whistleblower adequate assistance, and to prevent any retaliation or attribution of liability by the organisation for conduct engaged in by the whistleblower for the purposes of the report.

The purposes of the regulatory framework on whistleblowing can be summarised as follows:

- **Safety and transparency:** the protections afforded to whistleblowers make it possible to ensure greater safety and transparency in workplaces and organisations, as they facilitate the uncovering of wrongdoing.
- **Prevention:** the protections afforded to whistleblowers help prevent wrongdoing, as they discourage any conduct by the organisation in violation of national or EU regulations;
- **Legality:** the protection of whistleblowers contributes to guaranteeing legality, as it makes it possible to ascertain and punish wrongdoing, even in the presence of possible obstacles or reticence on the part of the organisation.

In summary, the regulatory framework on whistleblowing is an important tool for promoting a culture of legality in businesses, as it encourages the reporting of wrongdoing and helps to prevent it.

## What is whistleblowing and to whom it is addressed

Whistleblowing is the reporting of an offence or threat of offence by a person who has become aware of it as a result of his or her work or professional activity.

The persons entitled to submit whistleblowing reports are:

- employees (including those with atypical, part-time, and fixed-term contracts, as well as those with a contract or employment relationship with an employment agency, trainees and volunteers, whether paid or unpaid);
- collaborators, self-employed workers, freelancers, and consultants working for the organisation;
- shareholders, members of management bodies, members of control or supervisory bodies or representatives of the organisation, even if these functions are exercised on a de facto basis.

## **What can (or cannot) be reported**

Reports may concern violations (acts or omissions) of national or European Union law.

Violations of national regulations include criminal, civil, administrative, or accounting offences and unlawful conduct relevant to (It.) Legislative Decree 231/2001 or violations of the organisation and management models envisaged therein.

Violations of the provisions of EU law include offences against the public administration, offences against the environment, offences against public safety, offences against public health, offences against consumer protection, offences against workers, offences against competition, offences against intellectual property and violations of human rights, children's rights, the rights of persons with disabilities, women's rights, LGBTQ+ rights.

Objections, claims or demands linked to a personal interest of the whistleblower that relate exclusively to his or her individual employment relationships, or are inherent to his or her employment relationships with hierarchically superior figures, are excluded. Therefore, the legislation does not apply to reports concerning labour disputes and pre-litigation phases, discrimination between colleagues, interpersonal conflicts between the reporting person and another worker or with hierarchical superiors, reports concerning data processing carried out in the context of the individual employment relationship in the absence of injury to the interest or integrity of the private entity. Also excluded are violations regulated in European Union directives and regulations and in the implementing provisions of Italian law that already provide for special reporting procedures (e.g. reporting procedures on market abuse, relating to credit institutions or investment firms) and violations relating to national security, as well as to defence or national security matters.

## **What characteristics must a report have**

A whistleblowing report, by reason of its importance (uncovering of violation of rules with possible consequent measures against the persons to whom the report refers, such as disciplinary measures and/or possible civil and criminal litigation), must possess specific characteristics.

At the time of the report, the whistleblower must have a reasonable and well-founded reason to believe that the information on the violations is true and falls within the scope of the offences envisaged by the legislation. A report is based on the presumption of the "good faith" of the whistleblower. It must be made out by the whistleblower with a desire to do good, in pursuit of the purposes of the legislation, in the absence of prejudice, the will to manipulate or the intent to cause harm to the organisation.

The report must be made using the prescribed channels (preferably internal channels) and must be reasonably prompt, i.e. made as soon as possible after the reporting person has become aware of the breach.

The report must be relevant, provide circumstantiated and consistent information, contain precise and concordant evidence (based on objective elements), capable of describing circumstances and/or conduct which may allow all the appropriate checks to be carried out to ascertain whether the facts reported are founded and to take the necessary measures.

Specific admissibility requirements are assessed for each report. A report may not be followed up if it presents conditions such as: 1) manifest unfoundedness due to the absence of factual elements capable of justifying the investigations; 2) generic content of offence such as not to allow comprehension of the facts; 3) report of offence accompanied by inappropriate or irrelevant documentation.

A report must contain:

- 1) a clear and full description of the facts;
- 2) the time and, if known, the place where the acts were committed;
- 3) the personal details, if known, or other elements enabling the identification of the persons who have carried out the reported facts (e.g. job title or sector of activity);

4) any documents that can confirm the facts reported;

5) any other information that may provide useful feedback on the existence of the facts reported (e.g. other persons potentially aware of the facts or who could confirm the facts).

For the purpose of submitting a report, the whistleblower may also be supported by a so-called “facilitator”, i.e. a natural person working in the same work environment as the whistleblower, who can assist him/her in the reporting process.

“Anonymous” reports, i.e. reports that reach the person responsible for handling the reports in the complete absence of any information about the reporting subject (not even directly or indirectly deducible from the content of the report), are not admissible.

## What is involved in a reporting process

A reporting process envisages the following steps:

- the collection of the report, including the identity of the whistleblower, a description of the facts reported, the personal information or other elements enabling the identification of the persons who perpetrated the facts reported, the time and place in which the facts occurred, and any documentation supporting the substantiation of the facts;
- notice to the whistleblower of the receipt of the report within 7 days from the date of its receipt, unless the whistleblower explicitly requests otherwise or unless the ANAC [Italian Anti-corruption Authority] considers that the notice would undermine the protection of the confidentiality of the whistleblower’s identity;
- maintaining contact with the whistleblower and requesting additions, if necessary;
- following up on the report, by means of a dedicated preliminary investigation, including hearings and acquisition of documents from various sources, aimed at carrying out all the appropriate checks necessary to ascertain the merits of the report, to carry out the investigations aimed at establishing the existence of the reported facts, and to take the necessary measures;
- feedback to the whistleblower regarding the outcome of the report, within 3 months (if justified and reasoned reasons exist, within 6 months) from the date of receipt of the report or, in the absence of such notice, from the expiry of 7 days from receipt of the report;
- filing and retaining the reports for the time strictly necessary for processing and, in any case, no longer than five years from the date of the communication of the final outcome of the reporting procedure.

## Procedures and means for making a report

Whistleblowing reports of violations can be made in several ways, depending on the specific case, using internal reporting channels set up by the organisation, or using external channels, or through public disclosures. All these means are protected and guarantee specific protections for the whistleblower.

As indicated by the ANAC guidelines: *“the legislator’s intention is to encourage reporting persons to first turn to the entity to which they are “connected”. This is because violations are prevented and detected more effectively through the acquisition of relevant information from those closest to the source of the violations. This principle is also aimed, on the one hand, at fostering a culture of good communication and corporate social responsibility within organisations and, on the other, at ensuring that whistleblowers, by bringing to light acts, omissions, or illegal conduct, contribute significantly to the improvement of their organisation”.*

## Internal reporting channels set up by the organisation

All internal reporting channels are managed by persons (Managers) appointed for this purpose and designated by the organisation, who also operate through specifically trained staff, differentiating the collection and follow-up steps (in order to properly direct reports, avoiding any conflict of interest, compatibility, or attribution).

The Managers of the internal reporting channels meet requirements of impartiality and independence and aim to ensure that the whistleblower is adequately assisted and that the identity of the whistleblower, the facilitator (if any) and of the persons involved and mentioned are kept confidential, as well as ensuring the confidentiality of the report's content and of the supporting documentation.

The organisation has set up the following internal reporting channels:

- **A main internal whistleblowing channel**, based on the QIPO software platform to facilitate reporting, is available through the Bottero website, and can be found in the footer of the Whistleblowing section. The whistleblower will view the information contained therein and, when he/she has read such information, he/she can use the “**Activate Report**” button. In this case, the user is directed to the reporting dashboard, where he/she can fill in his/her data (anonymously) and a description of the offence he/she wishes to report.

**The designated Manager of this internal reporting channel is the Supervisory Body (SB) established pursuant to (It.) Legislative Decree no. 231/2001, assisted by the Whistleblowing Committee as a multifunctional and competent body in matters of wrongdoing;**

- **A secondary internal reporting channel**, based on the handling of reports mailed in a sealed envelope. On the initiative of the whistleblower, the report is placed in two sealed envelopes: the first contains the reporting person's identification data together with a photocopy of an identity document; the second contains the report and any supporting documentation. In this way, the identification data of the whistleblower are separated from the report. Both envelopes must then be placed in a third sealed envelope, the outside of which bears a combination of the words “CONFIDENTIAL WHISTLEBLOWING REPORT”, and delivered to the Manager, also by ordinary mail, or by leaving the envelope in the ordinary mailbox of the Supervisory Body located in the entrance area near the Switchboard, or possibly delivered by hand to the Manager designated to manage this internal reporting channel, the Supervisory Body (SB) established in accordance with (It.) Legislative Decree no. 231/2001 and assisted by the Whistleblowing Committee as a multifunctional and competent body on wrongdoing
- **A secondary internal reporting channel** based on a direct meeting with the Manager. At the whistleblower's request, by means of a face-to-face meeting arranged with the Manager, within a reasonable period of time, the report is made verbally and is documented, subject to the whistleblower's consent, either by means of a recording on a device suitable for storage and listening or by means of minutes. The designated Manager of this internal reporting channel is the Supervisory Body (SB) established pursuant to (It.) Legislative Decree no. 231/2001, assisted by the Whistleblowing Committee as a multifunctional and competent body on wrongdoing

The arrangements for handling alternative secondary channels include all the privacy and whistleblowing obligations required by the relevant regulations (privacy information notice, acknowledgement of receipt, acknowledgement of the report, contact).

Regardless of the internal reporting channel used, all reports are stored digitally and protected by appropriate encryption systems that make it impossible for the organisation to learn their contents.

All reports are retained for the time strictly necessary for processing (including the collection and follow-up steps, which include the time of any preliminary investigation launched to assess the existence of the facts reported, in terms of circumstances and conduct, the conduct of investigations and assessments within the scope of the report and the adoption of any measures) and, in any case, **no longer than five years from the date of the communication of** the final outcome of the reporting procedure.

To these timeframes may be added the time required to settle any disciplinary measures resulting from the report and/or any civil and criminal litigation arising from the report, as well as the time required to dispose of or discard the electronic and paper documentation relating to the report.

Where a report is made to a person other than a Manager designated by the organisation or through a method not referable to an internal whistleblowing channel set up by the organisation, where the person making the report expressly states that he/she wishes to benefit from the whistleblowing protections or

where such a wish can be inferred from the report or from conclusive conduct (simply the affirmation of the act of “reporting”), the report is considered a “whistleblowing report” and is transmitted, **within seven days** of its receipt, to the Manager, who simultaneously informs the whistleblower of the transmission. The Manager of this internal whistleblowing channel is the Supervisory Body (SB) set up in accordance with (It.) Legislative Decree no. 231/2001, assisted by third-party professionals. Otherwise, if the whistleblower does not expressly state that he/she wishes to benefit from the protections, or this intention cannot be inferred, the report is considered ordinary.

## What other forms of reporting are allowed

- **External reporting:** The whistleblower may make an external report if, at the time of its submission, one of the following conditions is met:
  - a. the mandatory activation of the internal reporting channel within his/her working context is not envisaged, or such channel, even if mandatory, is not active or, even if activated, does not comply with regulatory provisions;
  - b. the whistleblower has already made an internal report and it was not followed up;
  - c. the whistleblower has reasonable grounds to believe that, if he or she were to make an internal report, the report would not be effectively followed up or that the report might give rise to the risk of retaliation; where the manager has a conflict of interest with respect to a specific report (e.g. as a person to whom the report refers or a whistleblower), one of the conditions for making an external report to the ANAC is deemed to be met, as it cannot be ensured that the report will be effectively followed up.
  - d. the person making the report has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

The ANAC has activated an external reporting channel that guarantees, also through the use of encryption tools, the confidentiality of the identity of the whistleblower, that of the facilitator (if any) and that of any persons involved and mentioned, as well as the confidentiality of the content of the report and of the supporting documentation.

**To make an external report via the IT platform set up by ANAC, please go to the URL <https://www.anticorruzione.it/-/whistleblowing> and follow the accreditation and reporting instructions.**

- **Public disclosure:**

A whistleblower who makes a public disclosure benefits from the protection provided by the whistleblowing legislation if, at the time of the public disclosure, one of the following conditions is met:

- e. the reporting person has previously made an internal and an external report, or has made an external report directly, which has not been acknowledged within the deadline;
- f. the person making the report has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
- g. the whistleblower has reasonable grounds to believe that the external report may involve a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as where evidence may be concealed or destroyed, or where there is a well-founded fear that the recipient of the report may be colluding with the perpetrator of the violation or involved in said violation.

## What protections are afforded to the reporting person

Protecting the whistleblower and the report

The legislation provides that the identity of the whistleblower may not be disclosed, without the whistleblower's express consent, to persons other than those competent to receive or follow up whistleblowing reports and expressly authorised to process such data. Protection concerns not only the name of the reporting person but also all the elements of the report from which the identification of the reporting person can be derived, directly or indirectly. The protection of confidentiality is extended to the identity of the persons involved and of the persons mentioned in the report until the conclusion of the proceedings initiated as a result of the report, subject to the same guarantees provided for in favour of the reporting person.

### Protecting the whistleblower from retaliation

Retaliation is defined in the legislation as any conduct, act or omission, even if only attempted or threatened, occurring as a result of the whistleblowing, reporting to the judicial or accounting authorities, or public disclosure, and which causes or may cause, directly or indirectly, unjustified harm to the whistleblower or the person who made the official report.

Below please find some typical cases representing acts of retaliation against the whistleblower:

- a) dismissal, suspension or equivalent measures;
- b) demotion or non-promotion;
- c) change of role, change of workplace;
- d) reduction of salary, modification of working hours;
- e) suspension of training or any restriction of access to it;
- f) negative merit notes or negative references;
- g) the adoption of disciplinary measures or other sanctions, including fines;
- h) coercion, intimidation, harassment, or ostracism;
- i) discrimination or otherwise unfavourable treatment;
- j) the failure to convert a fixed-term employment contract into a permanent employment contract, where the employee had a legitimate expectation of such conversion;
- k) non-renewal or early termination of a fixed-term employment contract;
- l) damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- m) inclusion on blacklists 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;
- n) early termination or cancellation of the contract for the supply of goods or services;
- o) cancellation of a licence or permit;
- p) the request to undergo psychiatric or medical tests.

Ascertaining possible retaliation scenarios falls under the purview of the ANAC, which may call upon the cooperation of the Civil Service Inspectorate and the National Labour Inspectorate. Declaring the nullity of the retaliatory acts is a matter for the judicial authority.

Protection from retaliation is extended to the following persons:

- 1) the facilitator, identified as the natural person assisting the whistleblower in the reporting process and operating within the same work context;
- 2) persons in the same employment context as the whistleblower, the person making an official complaint or the person who has made a public disclosure and who are linked to them by a stable emotional or family relationship up to the fourth degree. The ANAC guidelines state that *"such an expression could refer, first of all, to those who cohabit with the whistleblower. In line with the rationale of extending the protection against retaliation as far as possible, it is considered that the notion of stable affective bond can be understood, however, not only as cohabitation in the strict sense, but also as a relationship of an affective nature characterised by a certain stability"*.
- 3) co-workers of the reporting person or of the person making a public disclosure, who work in the same work environment as the reporting person and who have a regular and current relationship with that person. The ANAC guidelines envisage that *"in the case of work colleagues, the legislator has provided that they are those who, at the time of the report, work with the whistleblower (thus excluding former colleagues) and who have a habitual and current*



*relationship with the latter. The rule refers, therefore, to relationships that are not merely sporadic, occasional, episodic, and exceptional but current, protracted over time, characterised by a certain continuity such as to determine a relationship of “commonality”, of friendship”.*

- 4) entities owned by the reporting person or for which those persons work as well as entities operating in the same work environment as those persons.

#### Protection from liability for conduct engaged in by the whistleblower for reporting purposes

The legislation excludes, for reports made in accordance with the provisions of the Whistleblowing Directive, the liability of the whistleblower for violations that offend the reputation of the person reported (involved or mentioned), for breach of copyright, for breach of secrecy obligations (other than professional, forensic and medical), for breach of data protection rules for disclosure of trade secrets, with the only condition that **“at the time of the report, official report or disclosure, there were reasonable grounds to believe that the disclosure or dissemination of the information was necessary to disclose the reported breach and that the report was made in the manner required by law”**.

The exemption from liability covers not only the offences related to the report, but also the conduct engaged in for the purpose of acquiring or accessing the information that is the subject of the reported breach.

#### **Conditions guaranteeing the protections afforded to the reporting person**

**The protections are not guaranteed when it is established, even by a judgment of first instance, that the reporting person is criminally liable for the offences of defamation or slander or, in any case, for the same offences committed with the report to the judicial or accounting authorities, or that he/she is civilly liable, for the same reason, in cases of wilful misconduct or gross negligence. In such circumstances, a disciplinary sanction is imposed on the whistleblower or person making an official report.**

The protection of the confidentiality of the whistleblower’s identity is guaranteed even after the conclusion of the proceedings initiated on account of the report, unless (EU Directive 2019/1937):

- 1) Disclosure is necessary for the exercise of a public right or power;
- 2) Disclosure is necessary to protect the life or physical or moral integrity of a person;
- 3) Disclosure is necessary to prevent the commission of a serious crime;
- 4) The reporting person has expressly authorised the disclosure of his or her identity.

In criminal proceedings, the identity of the reporting person is covered by secrecy in the manner and to the extent provided for in Article 329 of the (It.) Code of Criminal Procedure.

In proceedings before the Court of Auditors, the identity of the reporting person may not be revealed until the investigation stage is closed.

Within the framework of disciplinary proceedings, the identity of the reporting person may not be disclosed, where the allegation of the disciplinary charge is based on investigations that are separate and additional to the report, even if consequent to it. If, in the context of a disciplinary procedure, the dispute is founded, in whole or in part, on the report and the knowledge of the whistleblower’s identity is indispensable for the defence of the accused, the report can be used for the purposes of the disciplinary procedure only after the whistleblower’s consent to the disclosure of his/her identity.

## Content for posting on workplace notice boards

Notice to all those who work, in various capacities, with Bottero

### Regulatory framework on whistleblowing



(It.) Legislative Decree no. 24 of 10/03/2023 introduced in Italy the discipline of whistleblowing, which protects individuals who report violations of national or European Union law that harm the public interest or the integrity of the organisation.

In particular, the decree envisages that persons working in an organisation may report, through an internal or external channel, offences they have become aware of in the course of their work activities.

Our organisation has set up an internal reporting channel based on the website: [www.bottero.com](http://www.bottero.com) with a QIPO software application developed for this purpose, and accessible in the footer of the website in the “whistleblowing” section

Reports are received and processed by persons appointed and designated by the organisation, who meet the requirements of impartiality and independence, and whose purpose is to guarantee adequate assistance to the whistleblower, as well as to ensure the confidentiality of his or her identity, that of any facilitator and of any persons involved and mentioned, and the confidentiality of the content of the report and its supporting documentation.

For more information on the subject of whistleblowing, the persons entitled to make reports, the nature and characteristics of the reports, the internal reporting channels activated by the organisation, the other means of reporting envisaged by the legislation and the protections afforded to the whistleblower, please consult the organisation’s website at [<https://www.bottero.com/whistleblowing>].

Full information notice on data processing in connection with whistleblowing is available at the following link [<https://www.bottero.com/norme-sulla-privacy>]