

# Whistleblowing Policy

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OWNER OFFICE: HR & Legal

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## DEFINITIONS

"ANAC"	the National Anti-Corruption Authority
"Privacy Code"	Legislative Decree no. 196 of 30 June 2003, as amended
"Decree 231"	Legislative Decree no. 231 of 8 June 2001, as amended
"Whistleblowing Decree"	Legislative Decree no. 24 of 10 March 2023, the <i>implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and on provisions for the protection of persons who report breaches of national laws</i> '
"Recipient"	indicates the recipient of the Reports, identified in the person of the Chairperson of the Supervisory Board
"Directive"	Directive (EU) 2019/1937
"Facilitator"	individual who assists the Whistleblower in the process of making the report, operating within the same work context and whose assistance must be kept confidential (these are persons who, having a qualified link with the



Whistleblower, could suffer retaliation because of said connection).

"GDPR"	Regulation (EU) 2016/679
"Model 231"	the organisation, management and control model, pursuant to Decree 231, adopted by the Company
"Supervisory Body or "OdV"	the supervisory body established pursuant to Decree 231 and its individual components
"Person involved"	the individual or legal entity mentioned in the Report as the person to whom the breach is attributed or as a person involved in the reported breach
"Platform"	the <i>software</i> platform activated by the Company for sending and managing whistleblowing reports in accordance with the <i>Whistleblowing</i> Decree and indicated in paragraph 3 of the Procedure
"Procedure" or <i>Whistleblowing Procedure</i> "	this procedure
"Whistleblowers"	employees, contractors, shareholders, persons exercising (also de facto) functions of administration, management, control, supervision or representation of the Company, volunteers and trainees (paid and unpaid) and other third parties interacting with the Company by providing goods or services



or carrying out works (including, therefore, suppliers, consultants, intermediaries, etc.) as well as trainees or probationary workers, job applicants and former employees

"Report"	the report submitted by a Whistleblower in accordance with the principles and rules set out in this Procedure
"Anonymous Report"	the Report does not contain any details that allow or could allow, the Whistleblower to be identified, even indirectly
"Company" or "Ewiwa"	EWIVA S.r.l.
"Connected Parties"	the persons to whom the protections that the <i>Whistleblowing</i> Decree provides for the <i>Whistleblower</i> are applicable and who are: (i) facilitators; (ii) persons in the same work environment as the Whistleblower and who are linked to the Whistleblower by a stable emotional or kinship relationship up to the fourth degree; (iii) colleagues of the <i>Whistleblower</i> who work in the same work environment and who have a habitual and current relationship with the <i>Whistleblower</i> ; (iv) entities owned by the <i>Whistleblower</i> or for whom the Whistleblower works or entities that operate in the same work environment



"231 violation"

has the meaning indicated in paragraph 2) of  
the Procedure



## 1. INTRODUCTION

This Procedure applies to Ewiva and is intended to structure and regulate a system for reporting irregularities in the context of the Company's activities.

In particular, the Procedure implements the provisions of the *Whistle blowing* Decree, which regulates the protection of persons who report violations of national or European Union law that harm the public interest or the integrity of the public administration or private entity, which they have become aware of in a public or private work context.

Decree 231 now refers to the aforementioned decree with regard to internal whistleblowing, the applicable sanctions and the prohibition of retaliation in connection thereto.

The Procedure also complies with the legislation on the protection of personal data and, in particular, with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data.

## 2. WHISTLEBLOWING REPORTS

Violations that can be reported under the *Whistleblowing* Decree are those that harm the public interest or the integrity of the public administration or a private entity (i.e. Ewiva), which the Whistleblower has become aware of in the work context, and which consist of unlawful conduct, acts or omissions.

The *Whistleblowing* Decree expressly indicates the violations that can be reported through the internal whistleblowing channel established by the Company and - under certain conditions - through the external whistleblowing channel (at ANAC).

For companies with an organisational and management model pursuant to Decree 231 that employ an average of less than 50 employees - such as Ewiva - the Whistleblowing Decree applies only to reports of violations of Model 231 and unlawful conduct that may constitute the following types of offences referred to in Decree 231 ("**231 Violations**")

- (i) offences committed in relations with the Public Administration;
- (ii) offences of counterfeiting money, public credit cards , revenue stamps and identification instruments or marks;
- (iii) corporate offences;
- (iv) offences with the purpose of terrorism or subversion of the democratic order;
- (v) practices of female genital mutilation;
- (vi) offences against the individual personality;
- (vii) crimes and administrative offences of market abuse;
- (viii) transnational crimes;
- (ix) offences of culpable homicide and serious or very serious injury committed in breach of the rules on health and safety at work;
- (x) offences of receiving stolen goods, money laundering and use of money, goods or benefits of unlawful origin, as well as self-laundering;
- (xi) offences relating to non-cash payment instruments and fraudulent transfer of valuables;
- (xii) cybercrimes;
- (xiii) offences against industry and trade;
- (xiv) organised crime offences;
- (xv) copyright infringement offences;
- (xvi) offence of inducement not to make statements or to make mendacious statements to the judicial authorities;
- (xvii) environmental crimes;
- (xviii) crimes of employing third-country nationals whose residence permits are irregular, procuring illegal entry of foreigners into the territory of the State and aiding and abetting illegal immigration;



- (xix) crimes of racism and xenophobia;
- (xx) fraud in sporting competitions, unlawful gaming or betting and games of chance exercised by means of prohibited devices;
- (xxi) tax offences;
- (xxii) smuggling offences;
- (xxiii) offences against cultural heritage;
- (xxiv) laundering of cultural assets and destruction and looting of cultural landscape assets.

In view of the fact that the list of predicate offences set out in Decree 231 may change over time, it is recommended that reference be made in each case to said decree (Art. 24 et seq.).

The reasons that prompted the Whistleblower to make the Report are irrelevant to the purposes of processing of the Report and protection from retaliatory measures. In any case, Reports are not considered to be such if they concern a challenge, claim or request linked to a personal interest of the Whistleblower or relating to his/her employment relationship with hierarchical superiors, or a challenge, claim or request linked to an interest of the person who has filed a complaint with the judicial or accounting authorities and relating exclusively to his/her individual employment relationship.

This is without prejudice to the possibility for the Whistleblower to make Anonymous Reports.

### 3. INTERNAL WHISTLEBLOWING CHANNEL

Pursuant to the *Whistleblowing* Decree, the Company has set up the following internal *whistleblowing* channel that guarantees the confidentiality of the Whistleblower and the Person Involved as well as the content of the *Whistleblowing* Report and the related documentation:

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<sup>1</sup> that was established by providing adequate information to the trade union representatives in advance.



<https://ewiva.integrityline.com/>

The *Whistleblowing* Report may also be made verbally to the Recipient during a meeting organised at the request of the Whistleblowing Party.

In the context of making the Report (both in written and oral form), the following must be clear:

- the circumstances of time and place in which the event reported occurred;
- the description of the fact;
- personal details or other elements enabling identification of the person to whom the reported facts can be attributed.

#### 4. RECIPIENT OF THE INTERNAL WHISTLEBLOWING CHANNEL

The Company has identified the Chairman of the Supervisory Board as the Recipient of the Whistleblowing Reports, who is specially trained and is provided with the necessary resources for the proper handling of the Reports pursuant to the Procedure.

Should the *Whistleblower* find himself/herself in a situation of conflict of interest with the Recipient (i.e. in the event that the Recipient coincides with the *Whistleblower* or with the Person Involved in connection with the Report), the Report may be forwarded to senior management, which shall ensure that it is handled in compliance with the confidentiality obligations set out in the *Whistleblowing* Decree and in accordance with the Procedure.

## 5. INTERNAL WHISTLEBLOWING REPORT MANAGEMENT

### 5.1. Preliminary assessment of the report

Upon receipt of the Report, via the Platform, the Recipient:

- a. issues the Whistleblower with an acknowledgement of receipt of the Report within seven days of receiving it;
- b. carries out a preliminary analysis of its contents if deemed appropriate, also with the support of specialised external consultants, in order to assess its relevance in relation to the scope of application of the *Whistleblowing* Decree and, in general, of the Procedure;
- c. dismisses the Report if it considers that it is not admissible by reason of the provisions of the *Whistleblowing* Decree and of this Procedure, such as, for example:
  - manifest groundlessness due to the absence of factual elements attributable to the standardised violations (*i.e.* 231 Violations);
  - ascertained generic content of the report of an offence such as not to allow the facts to be understood, or report of an offence accompanied by inappropriate or irrelevant documentation that does not allow the content of the report to be understood;
  - production of only documentation without a report of unlawful conduct.

In this case, in accordance with the provisions of the Whistleblowing Decree, the Recipient must take care to justify the reasons for the dismissal in writing to the Whistleblower;

- d. takes over management of the Report and initiates the related activities.

As provided for in Art. 4, of the Whistleblowing Decree, Internal Report submitted to a person other than the Recipient (except in the case referred to in the second paragraph of section 4) must be sent immediately (within seven days) to the Addressee (who will upload it on the Platform), with simultaneous notification to the Whistleblower.



## 5.2. Whistleblowing Report Management

Whistleblowing is handled in accordance with the provisions of this Procedure.

In handling the Report, the Recipient performs the following activities:

- a. maintains communications with the Whistleblower and - if necessary - requests the following from the latter additional information;
- b. diligently follows up on Reports received;
- c. provides feedback on the Report within three months from the date of acknowledgement of receipt of the Report or, in the absence of such an acknowledgement, within three months from the expiry of the seven-day period from submission of the Report.

The Recipient also has the right to request clarifications and/or additions from the Person Involved during the course of the handling of the Report.

In the case of a report made verbally during the course of an in-person meeting between the Whistleblower and the recipient, the latter shall document the report, with the consent of the Whistleblower, either by recording it on a device suitable for storage and listening, or by means of taking minutes, which is then signed by the Whistleblower. The recording or minute-taking of the meeting during which the Report is made is uploaded onto the Platform by the Recipient.

## 5.3. Internal investigation activities

The Recipient may carry out appropriate internal investigations in order to assess a Report.



The Recipient may request the support of the other members of the Supervisory Board, of internal functions or specialised external consultants, in compliance with the confidentiality requirements laid down in the *Whistleblowing* Decree and in this Procedure.

#### 5.4. Closing the Report Management Process

The evidence gathered during internal investigations is analysed in order to understand the context of the *Whistleblowing report* , to determine whether a breach relevant to this Procedure and the *Whistleblowing* Decree has actually occurred , and to identify disciplinary measures and appropriate measures to remedy the situation that has arisen and/or to prevent such a situation from recurring in the future.

Following the above analyses and subsequent evaluations, the Recipient decides:

- whether to dismiss the Report if they consider that it is inadmissible under the provisions of the *Whistleblowing* Decree and this Procedure;
- alternatively, whether to forward the outcome of the analysis carried out to competent internal functions to follow up the Report with or without measures.

#### 5.5. Retention of Whistleblowing Report Documents

Reports (and related documentation) are retained via the Platform for as long as necessary to process them and, in all cases, no longer than five years from the date of the communication of the final outcome of the Report handling process.

## 6. CONFIDENTIALITY

The identity of the Whistleblower and any other information from which their identity may be directly or indirectly inferred cannot be disclosed, without the Whistleblower's express consent, to persons other than those competent to receive or follow up the Reports.

The following specific confidentiality obligations should also be considered:

during criminal proceedings →	the identity of the Whistleblower is kept secret in the manner and within the limits set out in Art. 329 Code of Criminal Proceedings <sup>2</sup>
in disciplinary proceedings →	a) the identity of the Whistleblower may not be disclosed, wherever the allegation of the disciplinary charge is based on investigations that are separate from and in addition to the Whistleblowing report, even if consequent thereto; b) if the disciplinary charge is based , in whole or in part, on the Whistleblowing Report, and knowledge of the identity of the Whistleblower is indispensable for the alleged perpetrator's defence , the Report can be used for the purposes of the disciplinary proceedings only if the Whistleblower expressly consents to the disclosure of their identity. In such a case, the Whistleblower shall be notified in writing of the reasons for the disclosure of confidential data.

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<sup>2</sup> Which provides as follows: "1. The documents of the investigation carried out by the public prosecutor and the police documents, the public prosecutor's requests for authorisation authorising the performance of investigative deeds and the documents of the judge ruling on such requests shall be covered by secrecy until the defendant can have knowledge of them and, in any case, no later than the closure of the preliminary investigation.

2. When it is strictly necessary for the investigation to continue, the public prosecutor may, by way of derogation from the provisions of Article 114, allow - by reasoned decree - the publication of individual acts or parts thereof. In that case, the published documents are filed with the public prosecutor's office.

3. Even when the documents are no longer covered by secrecy pursuant to paragraph 1, the public prosecutor may, if necessary for the continuation of the investigation, order by means of reasoned decree:

a) the obligation of secrecy for individual documents, when the defendant consents or when knowledge of the document may hinder the

investigations concerning other persons;

b) the prohibition to publish the content of individual documents or specific news concerning certain operations<sup>1</sup>.

## 7. PROTECTION MEASURES

### 7.1. Protection measures to protect the Whistleblower

The Reports must be made in good faith. This is without prejudice to the Whistleblower's criminal liability in the event that a Report constitutes an offence of slander or defamation or other offence, and without prejudice to the cases of non-punish ability referred to in the *Whistleblowing Decree* in this Section 7.1. and in Section 7.2.

The *Whistleblowing Decree* provides for the following protection measures with regard to the *Whistleblower* and Connected Persons:

- prohibition of retaliation on account of a Report<sup>3</sup>;
- support measures, which consist of free information, assistance and advice from third-sector entities found on a list available on the ANAC website regarding the reporting modes and regulatory provisions in favour of the Whistleblower and the Person Involved;
- protection from retaliation, which includes:
  - o the possibility of notifying the ANAC of retaliation that the subject believes they have suffered following a Report;
  - o the provision of nullity for acts taken in breach of the prohibition of retaliation, which can also be enforced in court;

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<sup>3</sup>In particular, retaliation is understood as the offences provided for in Art. 17 of the *Whistleblowing Decree*, including the following hypotheses, which are set out below as examples only:

- a. dismissal, suspension or equivalent measures;
- b. a change in roles;
- c. non-renewal or early termination of a fixed-term employment contract;
- d. discrimination or otherwise unfavourable treatment;
- e. early termination or cancellation of the contract for the supply of goods or services.

- limitation of liability in the event that what is reported: (i) is covered by an obligation of secrecy under law<sup>4</sup>; ( ii ) infringes copyright protection regulations ; (ii )infringes personal data protection regulations; or (iii ) offends the reputation of the Involved Person , provided that:
  - or at the time of the disclosure (or dissemination) there were reasonable grounds to believe that it was necessary to disclose the 231 violation; and
  - or the conditions set out in section 7.2 below are fulfilled;
- limitations of liability, unless the act constitutes a criminal offence, for the acquisition of or access to information on 231 violations;
- sanctions (as set out in this Procedure, in paragraph 10).

#### 7.2. Conditions for the application of protection measures

The protective measures listed above apply to the reporting person and to Connected Persons provided that:

- a. at the time the Report was made, the author of the Report had reasonable grounds to believe that the information on the 231 Breaches notified or reported was true and fell within the scope of the *Whistleblowing* Decree and this Procedure;
- b. the Report was made in accordance with the provisions of the *Whistleblowing Decree* and this Procedure.

Protection measures also apply in the case of Anonymous Reporting, if the Whistleblower is subsequently identified and retaliated against.

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<sup>4</sup>Except in the case of classified information, professional and medical confidentiality and secrecy of the deliberations of legal bodies, wherein the application of the relevant legislation remains unaffected.





## 8. DATA PROTECTION

Processing of personal data while handling the internal reporting channel and the Reports received must be carried out in accordance with the GDPR and the Privacy Code.

The Company has defined its own model for receiving and managing internal whistleblowing reports, identifying technical and organisational measures suitable for ensuring a level of security appropriate to the specific risks arising from the processing operations performed, on the basis of a data protection impact assessment.

Relationships with external suppliers that process personal data on behalf of the company must be regulated pursuant to Art. 28 of the GDPR.

The persons responsible for receiving or following up Reports pursuant to this Procedure must be authorised to process personal data relating to Reports pursuant to Art. 29 and 32 of the GDPR and Art. 2-*quaterdecies* of the Privacy Code .

Whistleblowers and Persons Involved must be provided with adequate information pursuant to Art. 13 and 14 of the GDPR.

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

## 9. ANAC AND THE EXTERNAL WHISTLEBLOWING CHANNEL

Without prejudice to the preference for the internal whistleblowing channel, the *Whistleblowing Decree* provides for certain recipients of the legislation and under certain conditions<sup>5</sup>

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<sup>5</sup>In the context of the entities to which the legislation allows the use of the external whistleblowing channel, the conditions for external reporting are as follows:

- the internal whistleblowing channel is not active;
- the Whistleblower has already made a report to the internal channel and it has not been followed up;
- the Whistleblower has reasonable grounds to believe that, if he or she were to make an internal report through the envisaged channel, the report would not be followed up, or that the report could give rise to the risk of retaliation;



the possibility of reporting via an external channel, established and managed by ANAC.

ANAC has published guidelines on *whistleblowing* on its *website* and provides indications on: (i) the protection measures; (ii) its contacts; (iii) instructions for using the internal whistleblowing channel and internal reporting channels ; (iv) an illustration of the confidentiality regime applicable to *whistleblowing* ; (v) the modes via which to ask the *Whistleblower* for supplementary information; (vi) the third sector entities that can provide information, assistance, advice free of charge<sup>6</sup>.

Within the Company, for 231 Breaches, it is not possible to make an external report to the channel set up by ANAC; therefore, the channel and methods indicated in paragraph 3 of this Procedure must be used to make a Report.

This is without prejudice to the possibility for the Whistleblower and Connected Persons to report any retaliations they believe they have suffered as a result of a Report to ANAC.

## 10. SANCTIONS

Penalties are imposed by ANAC on anyone responsible for one of the following conducts:

- retaliation in relation to Reports;
- obstructing or attempting to obstruct the Whistleblowing Report being made;
- breach of confidentiality obligations under the Procedure and the *Whistleblowing Decree*;

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- the Whistleblower has reasonable grounds to believe that the breach to be reported may constitute an imminent danger or manifestly be in the public interest.

<sup>6</sup> It should be noted that ANAC has announced that, as things stand, the list of third-sector entities is currently being drawn up.



- failure to set up reporting channels according to the requirements of the *Whistleblowing Decree*;
- failure to adopt a procedure for carrying out and managing the *Whistleblowing Reports* or failure to comply with the *Whistleblowing Decree*;
- failure to check and analyse the Reports received.

For all the conduct listed above, the disciplinary sanctions provided for in Model 231 are also applicable.

A disciplinary sanction is also imposed on the Whistleblower when they are found to be: (i) criminally liable, even in a court of first instance, 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 (ii) civilly liable, for the same offence, in cases of wilful misconduct or gross negligence<sup>7</sup>.

#### 11. INFORMATION

Information on this Procedure is made accessible and available to all, made easily visible in the workplace and also published in a dedicated section of the company website.

#### 12. TRAINING

The persons responsible for collecting and handling Reports under this Procedure have been specifically trained.

Training on *whistleblowing* is also included in the personnel training plans provided by the Company in the area of *compliance*.

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<sup>7</sup> Pursuant to the *Whistleblowing Decree*, in case *sub (ii)* the application of fines ranging from EUR 500 to EUR 2,500 by ANAC is also provided for.