



## PROCEDURE FOR THE MANAGEMENT OF WHISTLEBLOWING REPORTS

Legislative Decree 10 March 2023, N. 24

## **PREMISE**

The legal framework of so-called "whistleblowing" was introduced into the national legal system by Article 1, paragraph 51, of Law No. 190 of November 6, 2012, titled "Provisions for the Prevention and Suppression of Corruption and Illegality in Public Administration." This law added Article 54-bis to Legislative Decree No. 165 of March 30, 2001, concerning "General Rules on Employment for Public Administration," which provides protections for public employees who report misconduct that they learn of through their work.

This framework was first expanded by Decree Law No. 90 of June 24, 2014, converted into Law No. 114 of August 11, 2014, titled "Urgent Measures for Simplification, Administrative Transparency, and Efficiency in Judicial Offices." This decree amended Article 54-bis and designated the Italian National Anti-Corruption Authority (ANAC) as a recipient of such reports. Subsequently, ANAC issued Determination No. 6 of April 28, 2015, titled "Guidelines on the Protection of Public Employees Reporting Illicit Activities (c.d. Whistleblowing)," highlighting the need to extend the protection to employees of private-law entities under public control and economic public entities, as well as to consultants, collaborators in any capacity, and collaborators of companies providing goods or services to public administration entities.

A further modification occurred with the enactment of Law No. 179 of November 30, 2017, concerning "Provisions for the Protection of Persons Reporting Crimes or Irregularities of which They Have Become Aware in a Public or Private Employment Relationship." This law, comprising three articles, stipulates the following:

- Enhanced protections for public employees reporting misconduct (first article);
- Extension of protections to employees or collaborators reporting misconduct within private entities subject to Legislative Decree No. 231/2001 or Article 11 of Law No. 300 of September 29, 2000 (second article);
- Establishment of an exemption from liability (Articles 326, 622, 623 of the Criminal Code) in cases where the whistleblower discloses official, company, professional, scientific, or industrial secrets, or violates the duty of loyalty under Article 2105 of the Civil Code (third article).

The whistleblowing framework was comprehensively reorganized through Legislative Decree No. 24 of March 10, 2023 (henceforth "Decree"), which implemented EU Directive 2019/1937 of the European Parliament and Council of October 23, 2019, on the protection of individuals who report violations of Union law. The Decree not only strengthens protections for individuals making reports, complaints, or even public disclosures (the latter being newly introduced) but also extends protections to individuals other than the whistleblower who may support the reporting party.

Below are the main innovations introduced by Legislative Decree No. 24/2023:

- Extension of the personal scope of application to private entities;
- Expansion of the categories of individuals entitled to protection for reports, complaints, or public disclosures;
- Broadening of the range of violations subject to protection and a clear distinction between what is and is not protected;

- Regulation and establishment of three reporting channels: internal (within entities), external (managed by ANAC), and public disclosure through the press or social media;
- Provisions for both written and oral reporting methods;
- Rules regarding confidentiality obligations and the handling of personal data received, managed, and shared with third parties;
- Clarification of what constitutes retaliation;
- Specification of protective measures for whistleblowers and those claiming to have been retaliated against;
- Provision of support measures for whistleblowers that may be made available by third-sector entities with adequate competencies and at no charge;
- Revision of the sanction system applicable by ANAC and private law entities.

Following the issuance of the Decree, ANAC prepared Guidelines aimed primarily at providing instructions for the submission and management of external reports addressed to the Authority itself. However, in the Guidelines, the interpretative and applicative guidance also extends to other mechanisms and protections included in the Decree, which, as suggested by ANAC, were taken into account to adapt this Procedure to the new regulatory framework.

This Document is limited to referencing external reports and public disclosures directed to parties other than Tecnocap TL S.r.l. (specifically ANAC or the media and social media) and directly governed by the Decree and Guidelines. However, it details the actions that must be taken towards Tecnocap TL S.r.l. (hereinafter also referred to simply as ‘Tecnocap TL’ or the ‘Company’) as conditions for activating the aforementioned mechanisms, as well as the obligations that remain with the Company to implement protection measures, including those related to external reporting and disclosure channels.

## **1. Objectives of the Document**

This Procedure regulates the methods and related process for managing reports of unlawful conduct by employees, independent consultants or collaborators, employees or external collaborators of partner companies, and suppliers of goods and services, or those carrying out work for Tecnocap TL, in accordance with the legislation on the protection of individuals who report violations of national regulatory provisions as per Legislative Decree No. 24 of March 10, 2023.

## **2. Objectives of the Process**

The objective of this document is to encourage the cooperation of those working within Tecnocap TL to bring possible unlawful conduct to light, while ensuring the protection of those who report crimes or irregularities, they have become aware of in the context of a working relationship, as provided by Legislative Decree No. 24/2023.

### 3. Definitions

In this Procedure, the following terms are defined as follows:

- **Tecnocap TL S.r.l. or Tecnocap TL or Company:** Refers to Tecnocap TL S.r.l., located in Lecco, Corso Carlo Alberto No. 29, registered with the company register under 03690020130 with registration, VAT, and tax ID number 03690020130.
- **ANAC:** National Anti-Corruption Authority.
- **Report Manager:** The designated body responsible for receiving reports and carrying out verification and analysis of reported issues (investigative process). The formally appointed Report Manager is an independent external party, identified as Attorney Carmine Buoninconti.
- **Whistleblowing** (reporting of misconduct): A mechanism for protecting employees or collaborators who report misconduct (art. 2, paragraph 1, letter a) of Legislative Decree No. 24/2023) aimed at regulating the internal reporting process at Tecnocap TL for misconduct or other irregularities that an individual has become aware of through their employment relationship. This process provides the reporter (known as the whistleblower) with a specific legal protection regime, even in cases where discriminatory or retaliatory measures are taken against them as a result of the report.
- **Whistleblowing Report:** A report submitted by a qualified individual (whistleblower) regarding unlawful conduct that they have become aware of through their employment or collaboration relationship.
- **Unlawful Conduct:** Violations as defined by art. 2, paragraph 1, letter a) of Legislative Decree No. 24/2023.
- **Whistleblower** (reporter): The person who reports or discloses violations of national or EU regulatory provisions to the Judicial or Accounting Authority, which threaten the public interest or the integrity of the Public Administration or private entity, having learned of such violations in a public or private work context. The regulation includes under the definition of whistleblower employees of Tecnocap TL, independent consultants or collaborators, employees or collaborators of companies supplying goods and services or carrying out work for Tecnocap TL, as well as volunteers, interns (paid or unpaid), shareholders, and persons with administrative, managerial, control, supervisory, or representative functions, even if exercised de facto, who report misconduct, crimes, or irregularities learned of in connection with their employment.

Reporting may occur: a) during an active legal relationship; b) during a probationary period; c) before the start of a legal relationship if information about violations was acquired during the selection process or other pre-contractual stages; d) after the termination of a legal relationship, if information on violations was obtained prior to the termination.

- **Facilitator:** A person who assists the whistleblower in the reporting process, operating within the same work environment and whose assistance must remain confidential.
- **Recipients:** Recipients of this Procedure, specifically (a) employees of Tecnocap TL; (b) partners, suppliers, consultants, collaborators, shareholders, and, in general, anyone with a business relationship with the Company.
- **Whistleblowing Channels:** Tools implemented by Tecnocap TL for the submission and management of whistleblowing reports, available on the Company's official website in the

“Whistleblowing” section. These channels, as required by Law No. 179 of November 30, 2017, and Legislative Decree No. 24/2023, enable Tecnocap TL to ensure maximum confidentiality of the whistleblower's identity, the content of the report, and any related documentation, as access is strictly limited to the Report Manager.

- **Board of Directors or BoD:** The Board of Directors of Tecnocap TL.
- **Office:** Comprising company areas and/or services represented in an organizational chart, where fundamental processes and formal reporting lines within the Organization are defined. The Office is formally assigned support functions and responsibilities for achieving specific business process objectives or stages thereof.

#### 4. References

For the purposes of this document, the following references are considered:

- Law No. 190 of November 6, 2012, “Provisions for the prevention and suppression of corruption and illegality in Public Administration.”
- Legislative Decree No. 24 of March 10, 2023, “Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law and provisions for the protection of persons reporting violations of national regulatory provisions.”
- ANAC Resolution No. 469 of June 9, 2021 (Guidelines adopted by the Authority and amended by the Authority President’s Communication of July 21, 2021): “Draft Guidelines on the protection of individuals reporting crimes or irregularities of which they become aware through an employment relationship, pursuant to art. 54-bis of Legislative Decree No. 165/2001 (so-called whistleblowing).”
- Directive (EU) 2019/1937 “Directive of the European Parliament and of the Council of October 23, 2019, on ‘The protection of persons reporting breaches of Union law’ (O.J.E.U. L 305, 26.11.2019, p. 17–56).”
- EU Regulation 2016/679 of the European Parliament and Council of April 27, 2016, on the protection of individuals with regard to the processing of personal data and on the free movement of such data, repealing Directive 95/46/EC.
- Confindustria Guidelines: Guidelines issued by Confindustria in 2023 to provide associations and companies with operational guidance on implementing a whistleblowing system in compliance with Legislative Decree No. 24/2023.

#### 5. Phases

##### 5.1 Definition of Scope: ‘Object’ and ‘Requirements’ of the Report

The subject of a report includes unlawful conduct, which encompasses various offenses such as criminal, civil, and administrative violations, irregularities in management or organization activities of Tecnocap TL s.r.l. to the extent that such irregularities are indicative of breaches of the Model and/or the Code of Ethics.

Generally, unlawful conduct subject to protection includes:

- Behavior, acts, or omissions harming public interest or the integrity of Public Administration, which consist of administrative, accounting, civil, or criminal offenses that are not included in items 3), 4), 5), and 6) of Art. 2, paragraph 1, of Legislative Decree No. 24/2023.
- Cases related to Sensitive Activities identified in the Model, where conduct is carried out in the interest or for the benefit of the Entity, as well as all conduct relevant under Legislative Decree No. 231/2001.
- Offenses within the scope of EU or national acts listed in the annex to Legislative Decree No. 24/2023, or national acts that implement EU acts listed in the annex to Directive (EU) 2019/1937, though not specified in the annex to Legislative Decree No. 24/2023, covering sectors like public procurement, financial services, product and market safety, environmental protection, nuclear safety, food safety, public health, consumer protection, privacy protection, and network and information system security.
- Acts or omissions harming the financial interests of the European Union under Article 325 of the Treaty on the Functioning of the European Union (TFEU), as specified in relevant EU secondary legislation.
- Acts or omissions concerning the internal market under Article 26, paragraph 2, of the TFEU, including violations of EU competition rules, State aid rules, and tax evasion schemes aimed at obtaining a fiscal advantage undermining the objective of the applicable tax regulations.

There is no exhaustive list of unlawful conduct, offenses, or irregularities that may constitute the subject of whistleblowing.

Examples include:

- Violations of the Model
- Violations of the Code of Ethics and codes of conduct
- Repeated failure to meet administrative deadlines
- Accounting irregularities
- False declarations
- False certifications
- Violations of environmental, workplace safety, and control regulations
- Violations of internal or external personnel hiring procedures
- Violations of procurement regulations
- Actions that could damage the Company's reputation
- Abuse of power
- Illegitimate appointments or nominations
- Conflicts of interest
- Mismanagement of any public resources and potential financial harm.

The reported unlawful conduct must relate to situations, facts, or circumstances of which the individual has direct knowledge due to their employment or collaboration relationship. This includes what has been learned by virtue of the position held and/or information acquired incidentally during the performance of their work duties.

It is not necessary for the employee or external collaborator to be certain of the actual occurrence of the reported events or the identity of the perpetrator; rather, it is sufficient for the

employee/collaborator to have a reasonable suspicion, based on their knowledge, that an “unlawful” act, as defined above, has taken place.

In this regard, it is recommended that reports be as detailed as possible and provide the greatest amount of information to allow the administration to conduct the necessary checks, as indicated in paragraph 5.2 below.

Reports based solely on suspicions, rumors, or containing information that the reporter knows to be false are not deserving of protection, as it is necessary to consider the interests of third parties involved and to avoid unnecessary and costly internal investigations by the administration or entity. Similarly, the protection of the whistleblower does not apply to reports of information that is already entirely public knowledge or to baseless claims and so-called “gossip.” Protection also does not apply to employees who break the law in order to gather information, clues, or evidence of misconduct in the workplace.

The report, in addition to indicating unlawful conduct as defined in this section, must be made in the interest of safeguarding the integrity of Tecnocap TL. This means that the reported act must contain elements clearly indicating harm, prejudice, obstruction, alteration of the correct and impartial conduct of an activity or service, including any aspect that might impact the credibility of the company’s management reputation.

## **5.2 Scope Definition: Content of the Report**

The whistleblower must provide all relevant details to enable the appropriate verifications and checks to be conducted in order to confirm the validity of the reported facts.

To this end, the report should clearly include the following essential elements:

- a) the identity of the reporting individual, including their position or role within the organization;
- b) a clear and complete description of the facts being reported;
- c) the time and place circumstances in which the reported facts occurred;
- d) identifying information or other details (such as the position and department of activity) that allow identification of the person(s) responsible for or associated with the reported facts;
- e) names of any other individuals who may be able to provide information on the reported facts;
- f) references to any documents that may confirm the validity of these facts;
- g) any other information that could substantiate the occurrence of the reported facts.

To facilitate this process, the whistleblowing channels adopted by Tecnocap TL allow for a complete report to be made that includes the above elements and the required information in line with the guidelines issued by ANAC.

Confidentiality protection for the identity of the reporting individual and the content of the report as per Legislative Decree 24/2023 also extends to anonymous reports, where the individual does not provide their identity. Anonymous individuals are afforded the same level of protection as identifiable whistleblowers.

Anonymous reports should detail particularly serious or significant facts, presenting adequately detailed and specific information, so that facts and situations pertaining to specific contexts become evident (for example, with the inclusion of names or particular roles, mentions of specific offices, procedures, processes, activities, events, etc.).

In all cases, anonymous reports received through the designated whistleblowing channels will be recorded.

### **5.3 Forms of Whistleblower Protection**

#### **A) Protection of the Whistleblower's Identity and Report Confidentiality**

The regulations impose an obligation on Tecnocap TL, as the entity that receives and processes reports, to ensure the confidentiality of the whistleblower's identity and all elements of the report, including any attached documentation, to the extent that any disclosure could, even indirectly, reveal the whistleblower's identity.

Confidentiality is even more strictly protected in cases where the whistleblower's identity is disclosed. This protection is implemented as follows:

- All individuals receiving and handling reports (the designated Report Manager, formally identified as Carmine Buoninconti) are required to maintain confidentiality as prescribed by law throughout the stages of receipt and review.
- Tecnocap TL has established a dedicated internal reporting channel for written reports, specifically structured to protect the confidentiality of the whistleblower from any involved personnel.
- Confidentiality of the identity is also safeguarded when reports are transmitted to third parties, whether internal or external (such as judicial or auditing authorities), for verification of the reported facts; the whistleblower will be informed beforehand about the possibility of report transmission to these authorities, depending on their responsibilities.
- The reported party is prohibited from exercising the rights provided under the G.D.P.R. 679/2016 (Articles 15-22), as exercising these rights could undermine the confidentiality of the whistleblower's identity.
- Any breach of the confidentiality obligation by those who receive and manage reports (the Report Manager) or by those with access to data processing systems (e.g., system administrators) may lead to disciplinary action, in addition to any other liabilities established by law.

The whistleblower's identity cannot, therefore, be disclosed and is protected in all contexts following the report, except in cases where liability for false accusations or defamation under the Penal Code is evident, or in situations where anonymity cannot be legally withheld (for example, in criminal, tax, or administrative investigations, or inspections by oversight authorities). In criminal proceedings, the whistleblower's identity is protected by the confidentiality of investigative actions during the preliminary investigation phase (Article 329 of the Criminal Procedure Code). In proceedings before the Court of Auditors, this obligation is maintained until the close of the investigation phase, after which the whistleblower's identity may be disclosed if necessary for the proceedings.

In disciplinary proceedings, the whistleblower's identity may only be disclosed to the disciplinary authority and the accused in the following cases:

- The whistleblower has provided express consent;
- The disciplinary charges are found to be valid in whole or in part, and knowledge of the whistleblower's identity is absolutely essential for the accused's defense, provided this necessity is demonstrated by the accused either during the hearing or through the submission of a defense brief.

## **B) Protection from Retaliation or Discriminatory Measures**

No form of retaliation or discrimination against the whistleblower is allowed for reports made under this Procedure, including direct or indirect actions affecting work conditions due to the report.

Retaliatory or discriminatory measures include sanctions, demotions, dismissals, transfers, and any other actions or omissions that could have a retaliatory effect.

An employee alleging discrimination or retaliation due to a report may communicate it to ANAC, which verifies if retaliation is related to the report and, in the absence of proof from Tecnocap TL s.r.l. showing that the measure was unrelated to the report, may impose an administrative fine. Retaliatory or discriminatory acts taken against the whistleblower by the Company are null.

A reversal of the burden of proof is established (Art. 17 of Legislative Decree No. 24/2023), where the party imposing a measure must prove that it was motivated by reasons unrelated to the report.

## **C) Extension of Protection**

Protective measures also apply to:

- The facilitator, who, as an individual, assists the whistleblower in the reporting process and operates within the same work context, with the requirement that this assistance remains confidential;
- Individuals within the same work context as the whistleblower, the person who submitted a report, or the person who made a public disclosure, who have a stable, close emotional or family relationship (up to the fourth degree) with them;
- Colleagues of the whistleblower or the person who submitted a report or made a public disclosure, working in the same work context and having a regular and ongoing relationship with that person;
- Entities owned by the whistleblower or the person who submitted a report to the Judicial or Accounting Authority or made a public disclosure, or where these individuals work, as well as entities operating in the same work context.

## **D) Protection of Whistleblowers for Disclosure on Just Grounds of Confidential Information**

The whistleblower is also protected in cases where they disclose, for just cause, information or facts covered by official, corporate, or professional secrecy, or if they breach a duty of loyalty. In such cases, an exemption clause is established from liability for the offenses covered in Articles 326,

622, and 623 of the Criminal Code. This protection is granted if the whistleblower acts to safeguard the integrity of Tecnocap TL s.r.l. In summary, the disclosure must solely aim to reveal actions, acts, or omissions that harm public interest or the integrity of the company and not for other purposes (e.g., vindictive or opportunistic motives).

## **E) Conditions for Protection and Whistleblower Responsibilities**

Protection of the whistleblower as outlined in points A), B), and C) does not apply in cases where the report contains false information provided with intent or negligence. Consequently, the protection established by this Procedure and applicable national regulations is not guaranteed to the whistleblower if their criminal or civil liability is determined in cases of slanderous or defamatory reporting under the Criminal Code and Article 2043 of the Civil Code, which states, “any intentional or negligent act that causes unjust harm to another obligates the offender to compensate for the damage.”

Disciplinary or other relevant proceedings may also arise in cases of abuse of this Procedure, such as reports that are clearly opportunistic and/or solely intended to harm the reported party or others, or if it is found that the whistleblower knowingly disclosed false information (i.e., a ‘malicious report’) or used the Procedure improperly.

## **5.4 The Process of Managing Reports**

### **5.4.1 Submitting an Internal Report: Reporting Channels**

The internal report may be submitted by the whistleblower to the Supervisory Board (OdV), represented by **Attorney Carmine Buoninconti** (the sole internal recipient of reports), with associated whistleblower protections, as outlined in this Procedure.

Reports can be submitted as follows:

1. **Paper submission:** The report should be placed in two sealed envelopes. The first envelope should contain the whistleblower’s identifying information, along with an identity document; the second should contain the subject of the report. Both envelopes should then be placed in a third sealed envelope labeled "Confidential/Personal for Attorney Carmine Buoninconti" and sent via postal service to Attorney **Carmine Buoninconti, Piazza Risorgimento 10, 20129 Milan**.
2. **Email submission:** The report may be sent directly to Attorney Carmine Buoninconti's OdV email account at [carmine.buoninconti@cbsl.eu](mailto:carmine.buoninconti@cbsl.eu).
3. **Oral submission:** The report may also be submitted **orally** (via phone at **0341 484199**) to the Head of **Human Resources**, who, upon request and to ensure any requested anonymity, will arrange a direct meeting with the Report Manager within fifteen days.

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In cases of written reports, the designated form for reporting misconduct, as per Legislative Decree of March 10, 2023, No. 24, may be used. This form is available on the Tecnocap website in the

dedicated **Whistleblowing section**. Reports received through these methods are logged and recorded in a special confidential register (of reports) by the Report Manager.

#### **5.4.2 Acquiring the Internal Report and Preliminary Examination**

Reports submitted by the whistleblower are acquired by the OdV through whistleblowing channels and are subject to a preliminary review within fifteen days from the date of receipt. The OdV is responsible for the analysis and verification of received reports as the report's administrative user. During the preliminary examination, the OdV conducts an initial assessment to determine whether the report qualifies as whistleblowing.

Internal whistleblowing channels are designed to ensure the confidentiality of the whistleblower's identity and the content of the report and related documentation. For this purpose, the administrative user accesses the received report and manages its receipt, preliminary review, and investigative phase.

Reports received through channels other than the internal reporting channels established by the company are evaluated by the OdV for competence and managed accordingly. Similarly, reports are subject to a preliminary examination as indicated above.

To ensure confidentiality of the whistleblower's identity, the content of the report, and related documentation regarding reports received through the aforementioned internal channels, access to the documentation of received reports and investigations is restricted to the OdV.

#### **5.4.3 Investigative Phase**

This procedural phase follows the submission of the report:

- Within seven days of submission, the designated person must issue an acknowledgment of receipt to the whistleblower and, if necessary, request additional information;
- Within three months from the date of acknowledgment of receipt, a response must be provided to the whistleblower;
- A report submitted to an incompetent party must be forwarded to the correct recipient within seven days.

Once the preliminary review is complete, the investigative phase begins within fifteen working days from the date of receipt of the report. The investigation must be concluded within sixty days from the start date.

During the investigation phase, the OdV verifies and analyzes the received reports, specifically:

- Evaluating the presence of essential requirements concerning the whistleblower and the content of the report (see sections 5.1 and 5.2);
- Verifying the validity of the reported circumstances impartially and confidentially, performing any necessary actions. The investigation consists of document review and analysis rather than verification of the actual occurrence of reported events;

- Engaging in dialogue with the whistleblower, if necessary, to obtain clarifications, documents, or additional information;
- Requesting additional information from any other parties who can provide insight into the reported events. For this purpose, relevant department heads and anyone able to contribute to the review may be consulted;
- Utilizing, if necessary, the assistance of relevant departments and/or competent professionals external to the company, depending on the subject matter of the report.

If, following the investigation, the OdV:

- Finds evidence of clear and manifest lack of grounds, the report is filed with adequate justification.
- Finds credible elements in the reported facts, the OdV immediately contacts the relevant internal bodies or external entities/institutions to Tecnocap TL s.r.l. to conduct investigations on the reported facts, each according to its area of expertise. The OdV is not responsible for determining individual accountability or conducting legitimacy or merit assessments of the company's acts and measures being reported, as this would risk infringing on the roles of designated company entities or judicial authorities.

In transmitting reports to third parties, the confidentiality of the whistleblower will always be protected.

All investigative activities conducted and their respective outcomes must be thoroughly documented, especially in regard to the decisions made.

#### **5.4.4. Submitting an External Report**

Articles 6 and 7 of Legislative Decree no. 24/2023 regulate the conditions and methods by which the whistleblower may initiate an external report under any of the following circumstances:

- if in the specific work context, the activation of an internal reporting channel is not mandatory, or if the channel is inactive or not designed in accordance with regulatory requirements;
- if the whistleblower has already submitted an internal report, but it has not been acted upon or concluded with a final negative outcome;
- if the whistleblower has reasonable grounds to believe that, if they were to make an internal report, it would not be effectively followed up on (e.g., if the ultimate authority in their work context is involved in the violation), or if making such a report could present a risk of retaliation;
- if the whistleblower has reasonable grounds to believe that the violation in question may pose an imminent or clear danger to the public interest.

An additional case for external reporting occurs if the supervisory body (OdV) responsible for managing the report faces a conflict of interest regarding a specific report, as either the subject or the reporter. In the first instance, the OdV notifies the whistleblower to file an external report with ANAC; in the second instance, the OdV itself proceeds accordingly.

The procedures for external reporting to ANAC are defined by ANAC and published on their website, [www.anticorruzione.it](http://www.anticorruzione.it), in a dedicated, easily identifiable, and accessible section. This website provides information including:

- an explanation of whistleblower protection measures;
- ANAC contact details (phone number, mailing address, and email, both standard and certified) for submitting an external report;
- instructions for using the external reporting channel;
- guidance on how ANAC may request further information from the whistleblower, the deadlines for responding to an external report, and the types of responses ANAC may provide to an external report.

#### **5.4.5. Public Disclosures**

Another reporting option is outlined in Article 15 of Legislative Decree no. 24/2023, quoted in full as follows: "1. The whistleblower who makes a public disclosure benefits from the protection provided by this decree if, at the time of the public disclosure, any of the following conditions apply: a) the whistleblower has previously made an internal and external report, or has directly made an external report under the conditions and methods stipulated by Articles 4 and 7, and has received no response within the timeframe established by Articles 5 and 8 regarding the measures planned or implemented to address the report; b) the whistleblower has reasonable grounds to believe that the violation may pose an imminent or clear danger to the public interest; c) the whistleblower has reasonable grounds to believe that making an external report could result in a risk of retaliation or may not be effectively followed up on, due to the specific circumstances of the case, such as where evidence may be concealed or destroyed, or where there is a reasonable fear that the recipient of the report may be complicit with the violator or involved in the violation itself. 2. The regulations on journalistic professional secrecy regarding the news source remain unaffected."

The whistleblower will benefit from the same protective measures provided by Legislative Decree no. 24/2023, which forms an integral part of this Procedure for the use of the internal/external channel, only if:

- they have previously made an internal or external report and received no response within the stipulated timeframe;
- they have reasonable grounds to believe that the violation could pose an imminent or clear danger to the public interest;
- they have reasonable grounds to believe that making an external report could present a risk of retaliation or may not be effectively followed up on, given the specific circumstances of the case, such as where evidence might be concealed or destroyed, or where there is a reasonable fear that the recipient may be complicit with or involved in the violation.

#### **5.4.6. Personal Data Processing**

All personal data contained within the report, as well as data collected or obtained during the process, will be processed in compliance with data protection laws, specifically Regulation EU 679/2016 (GDPR) and company policies on data processing.

In accordance with Article 13, paragraph 2 of Legislative Decree no. 24/2023, it is established that personal data that are clearly not relevant to the processing of a specific report will not be collected, or if collected accidentally, will be immediately deleted.

The “Whistleblowing” section on the official website of Tecnocap TL s.r.l., where this Procedure is published, also contains the privacy notice pursuant to Article 13 of the aforementioned EU Regulation.

Violations of the obligations provided in this Procedure constitute disciplinary infractions for non-compliance with service directives, without prejudice to the possibility of more severe disciplinary actions for serious violations.

All documentation related to each report, whether in paper or electronic format, must be adequately archived and maintained by the OdV for a period of five years from the date on which the whistleblower is informed of the outcome of the handling and processing of the report, except in cases where applicable regulations allow for a longer retention period.