

# **WHISTLEBLOWING**

# **Reporting Violations**

**(Directive 2019/1937/EU – Legislative Decree  
24/2023)**



**OCTOBER 2023**

# 1. WHAT CONSTITUTES WHISTLEBLOWING?

The term originates from the concept of

**blowing**  
**a whistle.**

This is perhaps in reference to the whistle of a police officer who sees the commission of a crime or the whistle of a referee who signals on the field.

In the corporate context, whistleblowing is a system of reporting violations made by an employee or a third party concerned, the **“Whistleblowers”**, who choose to report irregularities of which they have become aware during the performance of their work.



## 2. HOW IS WHISTLEBLOWER PROTECTION REGULATED?

LEGISLATIVE DECREE  
No. 24 DATED 10TH MARCH 2023  
TRANSPOSING  
DIRECTIVE 2019/1937/EU  
CONCERNING  
THE PROTECTION OF THE PERSON  
WHO REPORTS  
**BREACHES**  
OF PROVISIONS  
AND REGULATIONS OF ITALY  
OR THE EUROPEAN UNION.



### **3. WHO IS THE REPORTER?**

- **Company employee;**
- **Self-employed workers or those with relationships with the company;**
- **Contractors of the company that provide goods or services or that work in favour of third parties;**
- **Freelancers or consultants who work for the company;**
- **Volunteers or trainees – paid or not – who work for the company;**
- **Shareholders and/or people with the function of administration, management, control, supervision or representation of the company, even whereby exercised as a de facto function.**



## 4. WHAT IS THE DEFINITION OF “VIOLATIONS”?

**VIOLATIONS** are

**conduct, acts or omissions detrimental to the public interest or to the integrity of the Public Administration or the Private Entity (CECOMP S.p.A.) of which the Whistleblowers have become aware in a public or private work context and which consist of:**

- **Administrative, accounting, civil or criminal offences [...];**
- **Relevant unlawful conduct pursuant to Legislative Decree 231/01 or violations of the Organisation, Management and Control Models [...].**



## 5. WHAT IS NOT RELEVANT TO REPORT?

Not falling within the scope of the application of Legislative Decree 24/2023 are **disputes, claims or requests**:

- **Linked to a personal interest of the Whistleblower;**
- **That relate exclusively to the individual employment relationships;**
- **Which are inherent in the working relationships with hierarchically-superior figures.**

In addition, **it is not relevant to report** violations already disciplined by the European Union (Part II, Annex to Directive 2019/1937/EU) or by the National Regulations (Part II, Annex of Legislative Decree 24/2023) nor those pertaining to financial services, products and markets, the prevention of money laundering and the financing of terrorism (...).

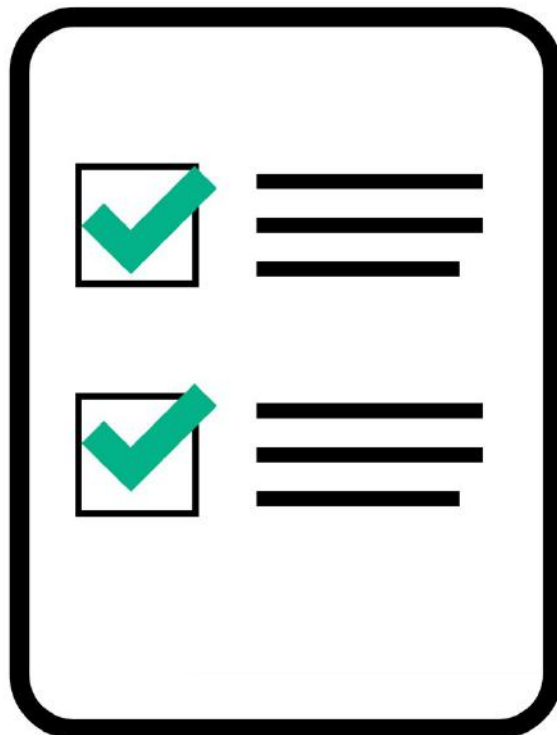


## 6. HOW SHOULD REPORTS BE STRUCTURED?

Reports of violations must be detailed and consist of **specific and complete information**, covering the Whistleblower's narration of facts, events or circumstances of the alleged violation. They must be made with a degree of detail sufficient to allow the Reports Manager to identify useful or decisive elements for the purpose of verifying the validity of the Report itself.

All Reports must contain:

- **A precise indication of the circumstances and facts;**
- **The personal details of the reporting party.**



# 7. WHO MANAGES THE REPORTS?

The **Human Resources** Department, which is responsible for **handling the Internal Reporting channel**, carries out the following activities:

- **Interfacing with the Whistleblower;**
- **Info-training of any potential Whistleblower;**
- **Managing the Reporting Channel Procedure.**

The Reports Manager guarantees the confidentiality of the Whistleblower and of the data and information shared. Without the express consent of the reporting party, such information may not be disclosed to persons other than those duly appointed to receive or follow up on the Report.





## 8. PROCEDURE FOLLOWING THE REPORT

WITHIN 7 DAYS  
FROM THE  
REPORT



The Reports Manager shall send to the Whistleblower formal notice of taking on the handling the Report.

WITHIN 3  
MONTHS FROM  
THE REPORT

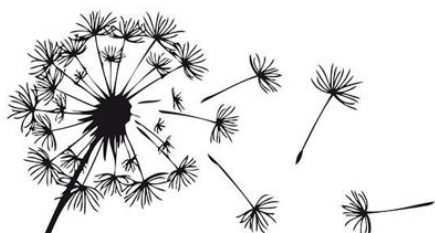


The Reports Manager then proceeds with evaluating the report and, if **NOT RELEVANT**, sends a formal communication to the Whistleblower.

If the report is considered **RELEVANT**, the Reports Manager will investigate to assess whether the report is:

- **Founded;**
- **Unfounded;**
- **Unfounded and in bad faith.**

In any case, the Reports Manager formally communicates the result to the reporting party and draws up a Report to be sent to the Chair of the Board of Directors and the Supervisory Body to follow up on the appropriate actions to be taken.



## 9. WHAT VIOLATIONS ARE SANCTIONED?

In accordance with the applicable labour legislation, **CECOMP S.p.A.** reserves the right to take appropriate action against anyone who:

- As a **reported party**, is considered effectively responsible for the reported facts;
- Makes false and/or unfounded reports, made in bad faith or with serious negligence for the sole purpose of **defaming** (**Offence of Defamation, Article 595** of the Italian Criminal Code), **slandering** (**Offence of Slander, Article 368** of the Italian Criminal Code) or otherwise **damaging** to the person reported;
- Violates the whistleblower protection measures.



# 10. WHAT ARE THE REPORTING CHANNELS?

## A. INTERNAL REPORTING CHANNEL

REPORTS made to the Reports Manager



## B. EXTERNAL REPORTING CHANNEL

REPORTS in the direction of



## C. PUBLIC DISCLOSURE CHANNEL

REPORTS

put into circulation so that they may be known by more people, introducing them into the PUBLIC DOMAIN.



# 11. TOOLS OF THE INTERNAL SIGNALLING CHANNEL

Reports can be sent via the following instruments:



**Whistleblowing Platform:**

<https://whistleblowing.cecomp.it>

This can be accessed from any IT tool (smartphone, tablet, desktop computer ...).



**DIRECT MEETING** – [Reports Manager](#)

Human Resources Office – Reports Desk

. **Laura CERUTTI**

. **Marianna MICHENZI**

**For appointments: + [39.011.7545799](tel:39.011.7545799)**

(Monday to Thursday from 10:00 am to 12:00 pm and 2:00 to 4:00 pm)



**CECOMP S.p.A.**