



## **Organization, Management and Control Model**

**Italian Legislative Decree 231/2001**

# **Whistleblowing Procedure**

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## **1. GENERAL CONDITIONS**

### *Introduction*

The institution of *Whistleblowing* (literally the act of *blowing the whistle*, hence reporting) is an Anglo-Saxon-derived tool through which employees of an organization, public or private, report an incident of corruption, a crime, an offence or any irregular conduct committed by others in the organization, to specific individuals or bodies.

The purpose of the *Whistleblowing* procedure is to enable organizations to address the reported problem as soon as possible by making situations of harm, or even simply risk, known, thus contributing to the prevention and combatting of any wrongdoing.

On 29th December 2017, Law No. 179/2017, on "Provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship," came into force.

The aforementioned Law aims to incentivize the cooperation of workers to encourage the emergence of irregularities and corrupt, or otherwise illicit phenomena within public and private organizations, including with the provision of systems that allow workers to safely report censurable situations of which they become aware.

On 15th March, 2023, Legislative Decree 24/2023 came into force, through which EU Directive No. 1937/2019 (so-called "Whistleblowing Directive") was implemented.

By broadening the objective scope (the offences and violations that can be reported) and subjective scope (those who are entitled to make the report, the so-called whistleblowers), the Decree aims to target any unlawful conduct, ensuring the good performance of the public or private organization.

The Decree brings together the entire discipline of reporting channels and protections afforded to both public and private sector whistleblowers, in a single piece of legislation. The result is an organic and uniform discipline aimed at greater protection of the reporting party (so-called whistleblower).

### *Purpose of this procedure*

The purpose of this document is to establish general and clear principles to govern the process of receiving, analyzing, and handling reports in order to encourage their use and development within the company, to create a fair, corruption-free environment that complies with current regulations.

This procedure is also aimed at eliminating all kinds of negative consequences for those who have made a well-founded and substantiated report in good faith, and ensuring the confidentiality of the reporter's identity.

**This document presents the strict procedure to be followed if a report is made within the Company.**

The adoption of an internal procedure for handling reports, in addition to responding to a regulatory requirement, is an expression of the Company's clear desire and serious commitment to be a promoter of a culture of transparency and prevention of corruption and unlawful conduct, by showing openness to reports from employees and all other individuals deemed eligible by the relevant legislation to make a report.

LTE S.r.l. actively promotes the institution of *Whistleblowing* and encourages the entire organization to report any possible risk situation.

### *Recipients of the procedure*

The recipients of this procedure are:

- all employees;
- collaborators (including freelancers and consultants);
- volunteers and interns (including those who are unpaid);
- shareholders and persons with administrative, management, control, supervisory or representative functions, even if they perform such functions on a de facto basis.

## **2. DESCRIPTION OF THE PROCEDURE**

### *Subject of the report*

There is no exhaustive list of crimes or irregularities that can be the subject of *whistleblowing*. Reports that concern conduct, risks, crimes or irregularities, whether committed or attempted, to the detriment of the Company or the public interest are considered relevant.

Specifically, the report may concern the following actions or omissions, committed or attempted:

- administrative, accounting, civil or criminal offences;
- offences concerning the following sectors: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and animal feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data, and security of networks and information systems);
- unlawful conduct relevant under Legislative Decree No. 231 of 8th June, 2001, or violations of organizational, management and control models;
- acts or omissions detrimental to the financial interests of the Union
- acts or omissions concerning the domestic market including rules concerning state aid.

### *Content of the report*

The report must be precise, detailed, and sufficiently substantiated, based on precise and consistent evidence.

The *whistleblower*, i.e. the person who makes the report, has a duty to indicate the evidence that led him or her to make the report.

The *whistleblower* must provide all useful elements to enable the relevant offices to carry out the necessary and appropriate checks and investigations to confirm the validity of the facts being reported.

To this end, the report should preferably contain the following:

- a) details of the person making the report, indicating the position or function held within the company;
- b) a clear and complete description of the facts being reported;
- c) if known, details of the circumstances of time and place in which the acts were committed;
- d) if known, the particulars or other elements (such as the qualification and service in which he/she performs the activity) that would allow the identification of the person(s) who carried out the reported acts;
- e) an indication of any other individuals who may be able to report on the facts being reported;
- f) an indication of any documents that can confirm the substantiation of these facts;
- g) any other information that may provide useful confirmation of the existence of the reported facts.

➤ **What should be done with anonymous reports?**

Anonymous reports, i.e., those lacking elements that allow their author to be identified, even if delivered through the methods provided for in this document, will not be taken into account within the scope of the procedures aimed at protecting the employee or other person who reports wrongdoing, but will be treated in the same way as other anonymous reports and taken into consideration for further verification, only if they relate to facts of particular gravity and with content that is adequately detailed and specific.

In order to protect the person(s) being reported, the requirements concerning the accuracy of facts or situations reported are always applicable.

*Whistleblowing is not for the whistleblower's grievances of a personal nature, nor is it for claims or petitions that fall under the discipline of the contractual employment relationship.*

The Report must be made in good faith and must not take an insulting tone or contain personal insults or moral judgments aimed at offending or harming the honour and/or personal/professional decorum of the person to whom the reported facts are attributed.

In particular, the following is forbidden:

- the use of insulting expressions;
- the submission of reports that relate exclusively to aspects of private life, with no direct or indirect connection to the reported person's business activities.

*Sending the report*

Reports regarding corrupt or unlawful conduct, or violations of Model 231 and the Code of Ethics, may be addressed to:

- a) the Supervisory Body (SB) by registered mail to the address of the company's registered office;

It is necessary for the report to be placed in three sealed envelopes: the first with the form bearing the reporting party's identifying information; the second with the form bearing the report, so as to separate the reporting party's identifying information from the report; both envelopes should then be placed in a third sealed envelope that bears the words "CONFIDENTIAL - FOR THE SUPERVISORY BODY" on the outside.

- b) to the National Anticorruption Authority (ANAC) at the following link:  
<https://servizi.anticorruzione.it/segnalazioni/#/>.

The report may also be submitted in the following ways:

- a) verbally, by means of a statement made and recorded in minutes by one of the persons entitled to receive them (SB)

The identity of the reporter will be known only to the SB, which will guarantee confidentiality, except in cases where it is not enforceable by Law.

### *Receiving the report*

Once the report is received:

- the SB conducts a preliminary analysis in order to verify the presence of useful data and information to enable an initial assessment of the merit and relevance of the report itself;
- the SB examines the report and conducts a cursory investigation in order to verify its merit and gather further evidence.

### *Activities to verify the validity of the report*

The management and verification of the merit of the circumstances represented in the report are entrusted to the SB, which acts in accordance with the principles of impartiality and confidentiality, carrying out any activity deemed appropriate, including the personal hearing of the reporter and any other individuals who may report on the reported facts.

To this end, the SB may rely on the support and cooperation of the relevant organizational structures of the Company and, if necessary, external control bodies.

If, at the outcome of the verification, the report is found to be well-founded, the SB, depending on the nature of the violation, may:

- a) report the outcome of the investigation to the Board of Directors so that it can take appropriate measures in relation to the report received;
- b) in appropriate cases, file a complaint with the competent judicial authority.

As the body in charge of the proper handling of the report, the SB will:

- issue the reporter with appropriate acknowledgement of receipt, within 7 (seven) days from the date of receipt;
- maintain communication with the reporter and request additions from the latter, if necessary;
- diligently follow up on the report;
- provide a response to the report within 3 months from the date of the acknowledgement of receipt or, in the absence of such acknowledgement, within 3 months from the expiration of the period of seven days from the submission of the report.

### **3. PROTECTION OF THE REPORTER**

Article 12 of Legislative Decree 24/2023 establishes a general obligation of confidentiality on the part of the reporting manager regarding the identity of the reporter and any information from which the latter can be inferred: it establishes that this data cannot be collected without the express consent of the reporter him or herself. Thus, with the exception of cases in which liability can be established on the grounds of slander and defamation under the provisions of the Criminal Code, where anonymity is not enforceable by Law, (e.g., criminal, tax or administrative investigations, inspections by supervisory bodies) the identity of the whistleblower is protected in any context subsequent to reporting.

Therefore, subject to the above exceptions, the identity of the reporter cannot be disclosed without the reporter's express consent, and all those who receive, or are involved in the handling of the report, are required to protect the confidentiality of such information.

Violation of the duty of confidentiality is a source of disciplinary liability, without prejudice to additional forms of liability provided for in the Italian legal system.

#### ➤ **Protection from documentary access**

The *whistleblower's* report is also exempt from the right of access provided by Articles 22 et seq. of Law 241/1990 and subsequent amendments and additions, and the right of civic access provided by Article 5 of Legislative Decree 33/2013.

The document cannot, therefore, be subject to viewing or extraction of copies by applicants, falling within the scope of the exclusion hypotheses referred to in Art. 24, paragraph 1.a), of Law. no. 241/90 and subsequent amendments and additions.

#### ➤ **Protection from retaliation and discrimination**

Pursuant to Article 17 of Legislative Decree 24/2023, no form of retaliation or discriminatory measures against the person making the report are allowed or tolerated, whether direct or indirect, or affecting working conditions for reasons directly or indirectly related to the report.

Discriminatory measures are defined as unjustified disciplinary actions, harassment in the workplace and any other form of retaliation that results in intolerable working conditions. A person who believes that he or she has suffered discrimination because he or she has made a report of misconduct must give detailed notice of the discrimination that has occurred to the SB, which, after assessing the existence of the elements, will report the hypothesis of discrimination.

Pursuant to Article 19 of Legislative Decree 24/2023, an additional subject appointed to receive any notice of discrimination is ANAC.

In case of retaliation committed in the work environment of a person in the public sector, ANAC shall immediately inform the Department of Civil Service at the Presidency of the Council of Ministers and any guarantee or disciplinary bodies for measures within their competence.

In the event of retaliation committed in the work context of a person in the private sector, ANAC shall inform the National Labour Inspectorate for measures within its competence.

#### **4. RESPONSIBILITIES OF THE WHISTLEBLOWER**

This procedure is without prejudice to the criminal and disciplinary liability of the *whistleblower* in the event of libelous or defamatory reporting.

Moreover, a source of liability in disciplinary proceedings and other competent forums is any form of abuse of this procedure, such as manifestly opportunistic reports and/or those made for the sole purpose of harming the accused person or others, and any other hypothesis of improper use or intentional instrumentalization of the institution that is the subject of this document.

#### **5. ARCHIVING AND RECORD KEEPING**

In order to ensure the management and traceability of reports and related activities, the SB shall prepare and update all information regarding reports and ensure the storage of all related supporting documentation for a period of 5 years from the date of the final outcome of the reporting procedure.

This archive will be kept and organized exclusively by the SB.



## ANNEX 1: REPORTING FORM

<b>Surname and first name of the reporter</b>	
<b>Date/Period of the event</b>	
<b>Place where the event occurred</b>	
<b>I believe that the actions or omissions committed or attempted are:</b>	<input type="checkbox"/> Administrative, accounting, civil or criminal offences <input type="checkbox"/> Offences related to the following areas: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and animal feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems) <input type="checkbox"/> Acts or omissions that harm the financial interests of the Union <input type="checkbox"/> Acts or omissions concerning the domestic market including rules concerning state aid <input type="checkbox"/> Carried out in violation of the Code of Ethics or Model 231; <input type="checkbox"/> Other conduct in violation of the laws, company procedures and regulations (specify):.....
<b>Description of the facts (conduct and event)</b>	.....
<b>Author(s) of the facts</b>	.....
<b>Other persons, if any, with knowledge of the facts and/or able to report on them</b>	.....

**Any attachments in support of the report**

.....

Place, date

Signature

INFORMATION ON THE PROCESSING OF PERSONAL DATA: Pursuant to Article 13 of European Regulation 679/2016 on the protection of personal data (so-called GDPR), interested parties are hereby informed that the processing of personal data provided with this application, or otherwise acquired for this purpose, is carried out by the Company as the data controller for the performance of the functions connected and instrumental to the management of the report, and to be able to fulfil the protection actions provided by Law 179/2017 and Legislative Decree 24/2023.

Data processing is carried out in accordance with the principles of relevance and proportionality, including the use of computerized procedures, guaranteeing the confidentiality and security of the data.

Data subjects are granted the rights provided for in Article 15 et seq. of the GDPR and in particular, the right to access their personal data, to ask for its rectification or integration if incomplete or inaccurate, its restriction, its deletion, as well as to object to its processing, by addressing a request to the Company as Data Controller by writing to the following e-mail address: [info@lte-srl.com](mailto:info@lte-srl.com)

Finally, please note that interested parties, if the conditions are met, may lodge a complaint with the Italian Supervisory Authority - Data Protection Authority - Piazza di Venezia 11 - 00186 Rome.