WHISTLEBLOWING PROCEDURE

How to report breaches of the 231 Model and of the law, and how the Company protects whistleblowers. Updated to Legislative Decree no. 24 of 10 March 2023.

Code	Revision	Date	Reference
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Preparation, review and approval

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Revisions

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0	26/09/2025	Issued in the new company format; legal references updated to Legislative Decree 24/2023	SB	Sole Director

The procedure at a glance

- **Who can report:** employees, collaborators, consultants, volunteers and trainees, shareholders, directors, former employees and job applicants.
- **What:** unlawful conduct relevant under Legislative Decree 231/2001, breaches of the 231 Model and, where applicable, breaches of EU law.
- **Channels:** the Company's internal channel; the ANAC external channel and public disclosure only under the conditions set by law.
- **Timing:** acknowledgement of receipt within 7 days, feedback within 3 months.
- **Protection:** confidentiality of identity, nullity of retaliation, reversal of the burden of proof.

01 Purpose

The purpose of this procedure is to protect public and private sector workers who intend to report wrongdoing against discrimination or retaliation.

02 Scope

This procedure applies to all company areas and to all company roles involved in the various processes, at every hierarchical level.

03 Introduction

Whistleblowing refers to the reporting of wrongdoing, i.e. breaches of Italian or European Union law that harm the public interest or the integrity of the organisation, of which a person has become aware in the course of their work (for example, a breach of occupational health and safety rules).

Legislative Decree no. 24 of 10 March 2023 (the "Decree") transposes Directive (EU) 2019/1937 and profoundly reforms the rules on reporting.

The Decree entered into force on 30 March 2023 and its provisions have applied since 15 July 2023. For private sector entities that employed an average of up to 249 employees in the last year, the obligation to set up an internal reporting channel has applied since 17 December 2023.

The new rules require a complete rethink of whistleblowing compliance and an action plan that brings together several aspects:

- setting up adequate and technologically reliable reporting channels;
- internal training for employees and external training for other stakeholders;
- specific training for those who receive reports;
- adoption of effective procedures.

Article 24(5) of the Decree replaced paragraph 2-bis of Article 6 of Legislative Decree 231/2001, providing that the organisational and management models referred to in paragraph 1(a) shall provide, pursuant to the Decree, for:

- internal reporting channels;
- the prohibition of retaliation;
- the disciplinary system adopted pursuant to paragraph 2(e).

04 Employers subject to the obligations

In addition to the public sector, where the rules apply to all public bodies, in the private sector the legislation applies to:

- entities that employed, in the last year, an average of **at least 50 employees** on permanent or fixed-term contracts;
- entities that, although they have not reached that average, operate in the sectors of **financial services, products and markets and the prevention of money laundering and terrorist financing**, as well as entities that **adopt organisational and management models under Legislative Decree 231/2001**.

05 Who can report

Not only employees can report and benefit from protection, but all persons **involved in various capacities in the organisation's activities**: self-employed workers, freelancers and consultants working for the organisation, volunteers and trainees (paid or unpaid), shareholders, directors, former employees and job applicants.

The Decree also extends protection to facilitators, to persons in the same work context who have a stable emotional or family relationship with the whistleblower, to colleagues working in the same work context, and to entities owned by the whistleblower or for which the whistleblower works.

06 Breaches that can be reported (Articles 1–3)

As seen above, the rules apply to all public bodies and, in the private sector, to companies with at least 50 employees and to those that adopt a 231 model.

Whistleblowers are protected by the **nullity of retaliatory and discriminatory acts** they might suffer as a result of the report, including indirect ones; Article 17 lists, on a non-exhaustive basis, the forms of retaliation (set out in section 12).

The legislation aims to strengthen whistleblowing as a tool for preventing misconduct and breaches of laws and regulations; the obligations imposed on organisations are therefore intended to encourage and facilitate its use.

In particular:

Entity	Reportable breaches
Public bodies	Administrative offences, breaches of national law and breaches of EU law.
Private companies with at least 50 employees, without a 231 model	Breaches of EU law.
Private companies with a 231 model and fewer than 50 employees	Internal reporting only: unlawful conduct relevant under Legislative Decree 231/2001 and breaches of the model.
Private companies with a 231 model and at least 50 employees	Internal reporting: unlawful conduct relevant under Legislative Decree 231/2001 and breaches of the model. External reporting or public disclosure also possible: breaches of EU law.

Remember

Unlawful conduct relevant under Legislative Decree no. 231 of 8 June 2001 and breaches of organisational and management models can be reported **only through the internal channel**.

07 How the reporting process works (Articles 4–5)

Reports can be made:

- through the internal reporting channels set up by the Company, after consulting employee representatives or trade unions;
- through the external reporting channel managed by ANAC (the Italian National Anti-Corruption Authority), in the cases described in section 7.2.

Organisations must implement a process for receiving and handling reports, namely:

- adopt a procedure that complies with the law, with deadlines of 7 days for acknowledgement of receipt and 3 months for feedback, designation of trained staff and confidentiality safeguards;
- adopt a channel, preferably IT-based, capable of guaranteeing the confidentiality of the whistleblower's identity and of the content of the report;
- carry out a data protection impact assessment (DPIA) and adopt a specific whistleblowing privacy notice.

1	2	3	4	5
Report Through the Company's internal channel.	**Acknowledgement** Within 7 days of receipt.	**Investigation** Dialogue with the whistleblower and any additional information.	**Feedback** Within 3 months of acknowledgement.	**Retention** As long as necessary and no longer than 5 years.

7.1 Management of the internal reporting channel (Article 5)

In managing the internal reporting channel, the person, internal office or external party entrusted with the channel:

a) issues the whistleblower with an acknowledgement of receipt of the report within seven days of its receipt;
b) maintains contact with the whistleblower and may request additional information if necessary;
c) diligently follows up on the reports received;
d) provides feedback on the report within three months of the date of the acknowledgement of receipt or, in the absence of such acknowledgement, within three months of the expiry of the seven-day period following submission of the report;
e) makes available clear information on the channel, procedures and requirements for making internal reports, as well as on the channel, procedures and requirements for making external reports. This information is displayed and made easily visible in the workplace and accessible to persons who, although not attending the workplace, have a legal relationship in one of the forms referred to in Article 3(3) or (4). Entities with their own website also publish this information in a dedicated section of the website.

7.2 Conditions for external reporting (Article 6)

The whistleblower may make an external report if, at the time of submission, one of the following conditions applies:

a) activation of an internal reporting channel is not mandatory in their work context or, if mandatory, the channel is not active or, if activated, does not comply with Article 4;
b) the whistleblower has already made an internal report under Article 4 and it has not been followed up;
c) the whistleblower has reasonable grounds to believe that, if they made an internal report, it would not be effectively followed up or that the report could give rise to a risk of retaliation;
d) the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest.

08 The role of ANAC (Articles 6–11)

The powers entrusted to ANAC have been significantly extended: the Authority is now competent to receive whistleblowing reports **from both the public and the private sector**, and not only reports of discrimination linked to whistleblowing.

It is **the whistleblower who must assess whether to make an external report**, which is possible when one of the following alternative conditions applies:

- it is not possible to make an internal report;
- the internal report has not received feedback;
- the whistleblower has reasonable grounds to believe that, if they made an internal report, it would not be effectively followed up or that the report could give rise to a risk of retaliation;
- the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest.

ANAC is competent to receive reports **also from the private sector** and sets up dedicated channels for this purpose:

- if an external report is received by a different body, that body forwards it to ANAC and informs the whistleblower;
- if ANAC receives a report falling within the competence of another authority (judicial or administrative, including at EU level), it forwards it to that authority and informs the whistleblower.

ANAC is subject to the same handling obligations as apply to internal reports (for example feedback deadlines and public communication of the existence of the channel) and sends an annual report on the reports received to the European Commission.

09 Privacy and confidentiality (Articles 12–14)

The Decree confirms and strengthens the confidentiality safeguards already provided for by Law no. 179 of 30 November 2017. In particular:

- the identity of the whistleblower and any other information from which that identity may be directly or indirectly inferred may not be disclosed, without the whistleblower's express consent, to persons other than those competent to receive or follow up on reports and expressly authorised to process such data (Article 12);
- reports and the related documentation are retained for as long as necessary to handle the report and in any case no longer than five years from the date on which the final outcome of the procedure is communicated (Article 14);
- oral reports – made by telephone, whether or not recorded, or in a face-to-face meeting – are documented, subject to the whistleblower's consent, by means of a recording, transcript or minutes, which the whistleblower may check, correct and confirm by signing (Article 14).

10 When public disclosure is permitted (Article 15)

An important new feature is the possibility of making public disclosures. Persons who make a public disclosure benefit from the same protection only if one of the following conditions applies:

- the person has first made an internal and an external report, or directly an external report, and no feedback has been given within the prescribed time limits;
- the person has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest;
- the person has reasonable grounds to believe that an external report may entail a risk of retaliation or may not be effectively followed up owing to the specific circumstances of the case (for example, the risk that evidence may be concealed or destroyed).

Here too, as with external reports, it is the whistleblower who must assess whether they can make a public disclosure while continuing to benefit from the protection provided by law.

11 The reporting system and Legislative Decree 231/01 (Article 6)

Following the amendments introduced by the Decree, Article 6(2-bis) of Legislative Decree 231/2001 provides that organisational and management models shall provide, pursuant to the decree implementing Directive (EU) 2019/1937, for internal reporting channels, the prohibition of retaliation and the disciplinary system adopted pursuant to paragraph 2(e).

Paragraphs 2-ter and 2-quater of Article 6, introduced by Law 179/2017, were repealed by Article 23 of the Decree with effect from 15 July 2023. The protections they provided are now governed by the Decree itself:

- retaliatory or discriminatory acts against the whistleblower, including dismissal and changes of duties, are null and void (Article 19);
- in proceedings concerning conduct, acts or omissions against the whistleblower, these are presumed to have been carried out because of the report, and the burden of proving that they are based on reasons unrelated to the report lies with whoever adopted them (Article 17);
- retaliation may be reported to ANAC, which, for the private sector, informs the National Labour Inspectorate for the measures within its competence (Article 19).

Under Article 21(2) of the Decree, the disciplinary system of the 231 Model must provide for sanctions against those responsible for the offences listed in paragraph 1 of that Article, including retaliation, obstruction of reporting and breach of the duty of confidentiality.

12 Protection and sanctions for discriminatory or retaliatory acts (Articles 16–22)

The Decree provides protection for whistleblowers and sanctions against anyone who unlawfully adopts retaliatory and/or discriminatory acts.

a) **Protection** – Protection applies if, at the time of the report, the whistleblower had reasonable grounds to believe that the information on the breaches reported was true. The personal reasons that lead a person to report are irrelevant. The **burden of proof is also reversed**: retaliation is presumed, and it is up to whoever carried out the act or conduct to prove that it was due to reasons unrelated to the report.

b) **Sanctions** – ANAC is also competent to receive notifications of retaliation and to impose sanctions; where necessary, it informs the Department of Public Administration (Dipartimento della Funzione Pubblica), for public sector workers, or the National Labour Inspectorate, for private sector workers.

ANAC sanctions (Article 21)

ANAC may impose administrative fines **from €10,000 to €50,000**:

- when it finds that retaliation has been committed, that reporting has been obstructed or that an attempt has been made to obstruct it, or that the duty of confidentiality has been breached;
- when it finds that no reporting channels have been set up, that no procedures for making and handling reports have been adopted, or that the adoption or implementation of such procedures does not comply with the law.

Finally, ANAC maintains a list of Third Sector organisations that provide whistleblowers with free support on how to report, on protection measures, on the rights of the person concerned and on the terms and conditions of access to legal aid at the State's expense.

Forms of retaliation (Article 17(4))

a) dismissal, suspension or equivalent measures;
b) demotion or failure to promote;
c) change of duties, change of workplace, reduction in salary, change in working hours;
d) suspension of training or any restriction of access to it;
e) negative performance assessments or negative references;
f) disciplinary measures or other sanctions, including fines;
g) coercion, intimidation, harassment or ostracism;
h) discrimination or otherwise unfavourable treatment;
i) failure to convert a fixed-term employment contract into a permanent one, where the worker had a legitimate expectation of such conversion;
l) non-renewal or early termination of a fixed-term employment contract;
m) damage, including to the person's reputation, in particular on social media, or economic or financial loss, including loss of business opportunities and loss of income;
n) inclusion on improper lists on the basis of a formal or informal sectoral or industry agreement, which may prevent the person from finding employment in the sector in the future;
o) early termination or cancellation of a contract for the supply of goods or services;
p) cancellation of a licence or permit;
q) referral for psychiatric or medical examinations.

12.1 Case law

Useful guidance on how to qualify a discriminatory measure and on the link between that measure and the report made, in the broad sense, by the whistleblower can be drawn from some rulings of the Italian Supreme Court (Corte di Cassazione).

In judgment no. 6501/2013, the Court ruled on the lawfulness of the dismissal of an employee who, having become aware of certain irregularities committed by his company, had reported his employer to the Public Prosecutor's Office, attaching a number of company documents, and had then been dismissed for breach of the duty of loyalty and removal of company documents. The Court held that *"having informed the judicial authority of facts of potential criminal relevance that occurred in the company where the employee works, or having done so without first informing hierarchical superiors, does not constitute just cause or justified grounds for dismissal, provided that the complaint is not slanderous"* [unofficial translation]; nor is having attached company documents a ground for dismissal.

On another occasion, the Court ruled out the application of the so-called whistleblowing rules (Article 54-bis of Legislative Decree 165/2001) and held lawful the disciplinary dismissal of a public sector employee who had sent institutional bodies (the Prefecture, the Public Prosecutor's Office and the Court of Auditors) a statement reporting unlawful conduct by his administration that was *"manifestly unfounded, amounting to unlawful conduct unequivocally aimed at discrediting the administration itself"* [unofficial translation].