



## WHISTLEBLOWING PROCEDURE

### 0. PURPOSE

The purpose of the procedure is:

- to regulate the process of receipt, analysis and management of reports, sent or transmitted by anyone, whether anonymously or not, falling within the scope of Legislative Decree 24/2023. Management also includes the storage of data relating to the reports and their subsequent deletion;
- ensure respect for the confidentiality of the reporting persons, in full compliance with the obligations and requirements set out in Legislative Decree no. 24/2023;
- provide for a disciplinary system against those persons who engage in conduct contrary to the rules and the Procedure.

### 1. SCOPE OF APPLICATION

The procedure applies to all reports received through the designated channel and also to those which, although forwarded to a different channel, fall within the scope of application of Legislative Decree no. 24/2023, in that they consist of unlawful conduct relevant under Legislative Decree no. 231/2001 or violations of the Model.

### 2. REFERENCES

**D. Lgs. 24/2023**

Implementation of Directive (EU) 2019/1937 on the protection of persons who report breaches of European Union law and on the protection of persons who report breaches of national laws.

**Reg. UE 679/2016**

General Data Protection Regulation ('GDPR'), Regulation on the protection of individuals regarding the processing of personal data and on the free movement of data.

**D. Lgs. 196/2003**

Personal Data Protection Code.

**D. Lgs. 231/2001**

Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law 300/2000

### 3. RESPONSABILITIES

The Whistleblowing Officer is in charge of managing the internal reporting channel, liaising with the Surveillance Body or other functions to provide feedback on the report pursuant to Legislative Decree 24/2023.

The Board of Directors appoints the Whistleblowing Officer and the Surveillance Body.

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## 4. INSTRUCTIONS

### 4.1. Sending a report

Reports, in written or oral form, may be submitted through the platform made available on the Foundation's [Anti-corruption governance system | Penta \(penta-id.org\)](https://www.penta-id.org), also in anonymous form. The person wishing to make a report may also request a hearing.

Information on how the personal data communicated by whistleblowers are processed can be found in the Privacy Policy.

The page dedicated to accessing the online platform contains Frequently Asked Questions (FAQ) to make users aware of the whistleblowing rules (Legislative Decree 24/2023) and to ensure that reports are properly recorded.

It is advisable for the whistleblower to provide as much information as possible concerning the report, so as to facilitate the checks and investigations subsequently conducted by the Whistleblowing Officer. To this end, the whistleblower may also indicate other persons with knowledge of the reported facts and attach supporting documentation.

When the whistleblowing report is sent, to the whistleblower will be assigned a unique progressive code which will allow him/her to access the platform later via the so-called secure e-mail box (e.g. to monitor the status of the report or to communicate with the Whistleblowing Officer).

### 4.2. Receipt of the report

Reports transmitted through the channels indicated above will be received and managed by a person specifically appointed by the Board of Directors, the Whistleblowing Officer.

The Whistleblowing Officer will be the only person who can access the reporting channels established and manage the reports through the platform.

In the event that there is no coincidence or partial coincidence between the Whistleblowing Officer and the Surveillance Body, if the Whistleblowing Officer receives relevant information pursuant to Legislative Decree no. 231/2001, he/she shall transmit this information to the Surveillance Body, whom shall take action for the appropriate investigations and shall give feedback to the Whistleblowing Officer.

The Whistleblowing Officer is required to comply with the terms set out in Art. 5 of the Legislative Decree 24/2023 and **therefore must provide the Whistleblower with an acknowledgement of receipt within seven days and a response of the report within three months.**

Although these are not the appropriate channels of reporting, the personnel of the Foundation who receive, by ordinary mail, e-mail, PEC, fax or any other means of communication, a report that contains any reference ascribable to unlawful conduct relevant pursuant to Legislative Decree 231/2001 or to a violation of the Model, are obliged to communicate it immediately and without delay, to the Whistleblowing Officer, if possible, without viewing the contents. The communication and the subsequent transmission must take place in full respect of confidentiality and in such a way as to protect the whistleblower and the identity and honor of the persons involved, without prejudice to the subsequent investigation activities.

The recipient, other than the Whistleblowing Officer and the Surveillance Body, may not retain a copy of the report and must refrain from undertaking any independent investigation or verification initiative.



Failure to communicate a report received constitutes a violation of this Procedure and shall entail the adoption of measures, including those of a disciplinary and/or compensatory nature.

#### 4.3. Record of the report

All reports, regardless of the method used to send them, must be recorded on the IT platform, where all data concerning the reports and their management, as well as the documentation attached by the reporting person or subsequently acquired during the investigation, will be stored.

The Whistleblowing Officer and, in the processing of the report, the Surveillance Body if different from the Whistleblowing Officer, may request to the whistleblower further information, documents or other additions in the following ways:

- preferably through the online platform on which the whistleblower made the report;
- through the contact provided by the whistleblower. Upon initial acknowledgement, the Whistleblowing Officer is required to point out to the whistleblower the advisability of using the whistleblowing platform adopted by the Foundation, which has more protective technical and organizational measures than other contact methods.

#### 4.4. Initial analysis of the report

The report is examined by the Whistleblowing Officer in a preliminary manner to assess the grounds and reliability of what is reported and, above all, its relevance with respect to the scope indicated above.

Reports are then examined on their content by the Surveillance Body, when this does not coincide with the Whistleblowing Officer.

Reports may be closed by the Whistleblowing Officer, also on the advice of the Surveillance Body, if:

- generic and/or do not allow for the circumstantiation of what is reported;
- manifestly unfounded and/or discriminatory;
- containing facts that have already been the subject of specific investigative activities in the past and already closed, where no new information emerges from the preliminary verifications carried out such as to make further investigative activities necessary;
- concern verifiable facts for which, in light of the results of the preliminary assessments carried out, no elements emerge such as to support the subsequent investigation phase;
- they concern non-verifiable facts for which, in the light of the results of the preliminary checks carried out, it is not possible, on the basis of the available investigative tools, to carry out further checks on the merits of the report;
- concerning violations or situations not relevant to the scope identified by the Procedure.

#### 4.5. Investigation on the content of the report

The purpose of the investigation process is to carry out further investigations to establish in an objective manner whether or not the reported events are well-founded or not.

The investigation is carried out by the Surveillance Body, through the collection of the necessary information, by means of:

- data/documents relevant to the alert and acquired from organizational structures;



- external databases;
- statements made by the persons concerned or acquired during interviews, recorded and signed.

The Surveillance Body must conclude its investigation within a reasonable time, to enable it to provide feedback to the reporting party on the outcome of its report within three months from the sending of the acknowledgement of receipt or, in the absence of such notice, within three months from the expiry of the seven-day period from the submission of the report.

Upon conclusion of the investigation, a report shall be drawn up detailing the assessment and investigation activities carried out, as well as their outcome, also indicating any previous investigations already carried out on the same or similar facts.

It must also specify whether the report is 'well - founded' or 'unfounded'.

The Surveillance Body, already during the investigation and regardless of the outcome, may propose to the competent functions (Board of Directors) actions to improve policies, procedures or other internal protocols, whether formalized or not.

#### **4.6. Communication of results**

At the outcome of the investigation, if the investigation leads to the conclusion that the report is well-founded or that measures need to be taken, the Board of Directors shall be informed. If the report concerns the conduct of the directors, a report will be made to Foundation Body (i.e. C.A.R.A.P. Foundation) at the earliest opportunity.

The Whistleblowing Officer, if different from the Surveillance Body, shall be informed by the Surveillance Body of the results of the investigation within a reasonable time. Within three months of the acknowledgement of receipt being sent by the Whistleblower Officer to the whistleblower or, in the absence of acknowledgement, within three months of the expiry of the seven-day period from the submission of the report by the whistleblower, the Whistleblowing Officer shall provide feedback to the whistleblower on the outcome of his report.

The Whistleblowing Officer shall provide feedback on the outcome of the report to the whistleblower within three months from the sending of the acknowledgement of receipt or, in the absence of such notice, within three months from the expiry of the seven-day period from the submission of the report.

#### **4.7. Record keeping**

The information and personal data of the persons involved in any capacity (whistleblower, reported person and third parties) of which the Whistleblowing Officer and the Surveillance Body or other persons involved in the receipt and management of the report become aware are processed and stored in full compliance with the GDPR and Legislative Decree 196/2003.

The storage of the documentation concerning the reports takes place through the IT platform, which guarantees high standards of security and confidentiality in compliance with the requirements of Legislative Decree 24/2023. Any documentation acquired in paper form is stored in a special protected environment.

The data will be stored, in application of the principles of minimization and proportionality and in compliance with Art. 14 Legislative Decree 24/2023, for a period not exceeding five years from the date of communication of the final outcome of the reporting procedure. Should it be necessary to



protect the rights of the Foundation, the data may be retained for a longer period, in any case no longer than is provided for and permitted by Italian law to protect its interests.

In the event that the facts reported do not fall within the scope identified or cannot be ascertained, the personal data related to them will be deleted within 30 days of receipt of the report.

The same will be done for reports filed on the grounds of manifest groundlessness, whose data will be deleted within 30 days of the investigation being closed, provided that no legal and/or disciplinary action needs to be taken.

#### **4.8. Conflicts of interests**

Possible conflict of interest situations could arise if the report concerns:

- the Whistleblowing Officer or the Surveillance Body;
- a member of the Board of Directors.

In the first case, the Whistleblowing Officer or the Surveillance Body must immediately declare the conflict of interest to the Board of Directors, which will appoint another person to handle the report.

In the second case, on the other hand, the responsibility for imposing sanctions or taking other measures will fall to the remaining members.

#### **4.9. Reports concerning the Whistleblowing Officer**

In the event that there is no coincidence or partial coincidence between the Whistleblowing Officer and the Surveillance Body, and a report concerning a Whistleblowing Officer violation is communicated to the Surveillance Body, or the whistleblower expressly requests that the report not be handled or known by the Whistleblowing Officer, the Surveillance Body will handle the report, outside the Whistleblowing platform, issuing an acknowledgement of receipt to the whistleblower within seven days, maintaining relations with the whistleblower and possibly requesting additional information, and then providing feedback on the report within three months.

Third parties who receive a report concerning a breach of the Whistleblowing Officer relevant under Legislative Decree 24/2023 will be required to notify it to the Surveillance Body.

## **5. GUARANTEES**

### **5.1. Confidentiality obligations**

All persons involved in the receipt and management of reports are required to ensure the confidentiality of the identity of the whistleblower and of the other persons mentioned and of the content of the report.

The Whistleblowing Officer - or the Surveillance Body, if the report concerns the Whistleblowing Officer - is necessarily required to obtain the consent of the whistleblower in the following cases:

- if it is necessary to disclose the identity of the person making the report and any other information from which that identity may be inferred, directly or indirectly, to persons other than those competent to receive or follow up the report (pursuant to Article 12(2) of Legislative Decree 24/2023)
- where the knowledge of the identity of the person making the report is fundamental for the defense of the person accused in the event of a disciplinary charge based in whole or in part on the report (within the meaning of Article 12(5) of Legislative Decree 24/2023)
- in the case of a report made by means of a recorded telephone line or other recorded voice messaging system, to document the report by recording it on a device suitable for storing and



listening to it or by transcribing it in full (pursuant to Article 14 c. 2 of Legislative Decree 24/2023)

- in the case of a report made orally during a meeting with the staff member in charge, to document the report, either by recording it on a device suitable for storage and listening or by means of a transcript (pursuant to Article 14 c. 4 of Legislative Decree 24/2023).

Any breach of the aforementioned obligation shall be sanctioned in accordance with Chapter 6 of this Procedure.

### 5.2. Protection of the reporter

With regard to the reports sent through the IT platform, in oral or written form, the Foundation guarantees that:

- the platform has been provided by an independent third party and is equipped with all the necessary security measures and standards required by law (e.g. encryption tools and other methods of protection against unauthorized access)
- if the whistleblower decides to remain anonymous, his or her identity cannot be traced in any way.

The Foundation prohibits any retaliatory or discriminatory measures against whistleblowers. Disciplinary and compensatory sanctions are envisaged against those who carry out the aforementioned acts.

### 5.3. Protection of the reported person

The guarantees of confidentiality referred to above also protect the whistleblower from possible attitudes detrimental to his or her dignity, honor and reputation.

The whistleblower will not be subject to disciplinary sanctions in the absence of objective evidence of the reported facts, e.g. without the necessary investigations having been carried out.

The person reported shall not be allowed to know the identity of the whistleblower, unless this is necessary for defense purposes and with prior the whistleblower's consent.

## 6. PENALTY MEASURES

The Foundation will adopt sanctions against those who:

- are responsible for any retaliatory or discriminatory act against the whistleblower (or anyone who has helped and/or assisted him/her in making the report) for reasons connected, directly or indirectly, with the report;
- breach the confidentiality obligations referred to in Chapter 5 of this Procedure;
- have made an unfounded report with willful misconduct or gross negligence;
- fail to forward to the Whistleblowing Officer reports received through channels other than those indicated.

Disciplinary sanctions will be commensurate to the seriousness of the unlawful conduct ascertained and, in serious cases, may go as far as termination of employment.

With regard to third parties (e.g. suppliers or consultants), express termination clauses may be included in their contracts.



## **7. INFORMATION FLOWS**

Within and no later than three days from receipt of the report, the Whistleblowing Officer, if different from the Surveillance Body, shall inform the Surveillance Body of the report received, even if the report is not considered relevant under Legislative Decree 24/2023.

The Whistleblowing Officer shall provide a periodic report to the Board of Directors, on a six-monthly basis, on the management and outcome of the reports.

The Board of Directors may conduct appropriate verifications of the Whistleblowing Officer's periodic report to the Board of Directors.

## **8. MANAGEMENT OF FINANCIAL RESOURCES**

The Board of Directors adopts adequate financial resources to ensure a Whistleblowing system that complies with the provisions of Legislative Decree 24/2023, assessing the training needs of Whistleblower Officer (and where appropriate, integrating his or her training), as well as organizing periodic awareness-raising activities for recipients.