



ACADEMY

We shape your skills



WHISTLEBLOWING

Innovations to Legislative Decree 24/2023
implementing Directive (EU) 2019/1937

Creations: 03/11/2023

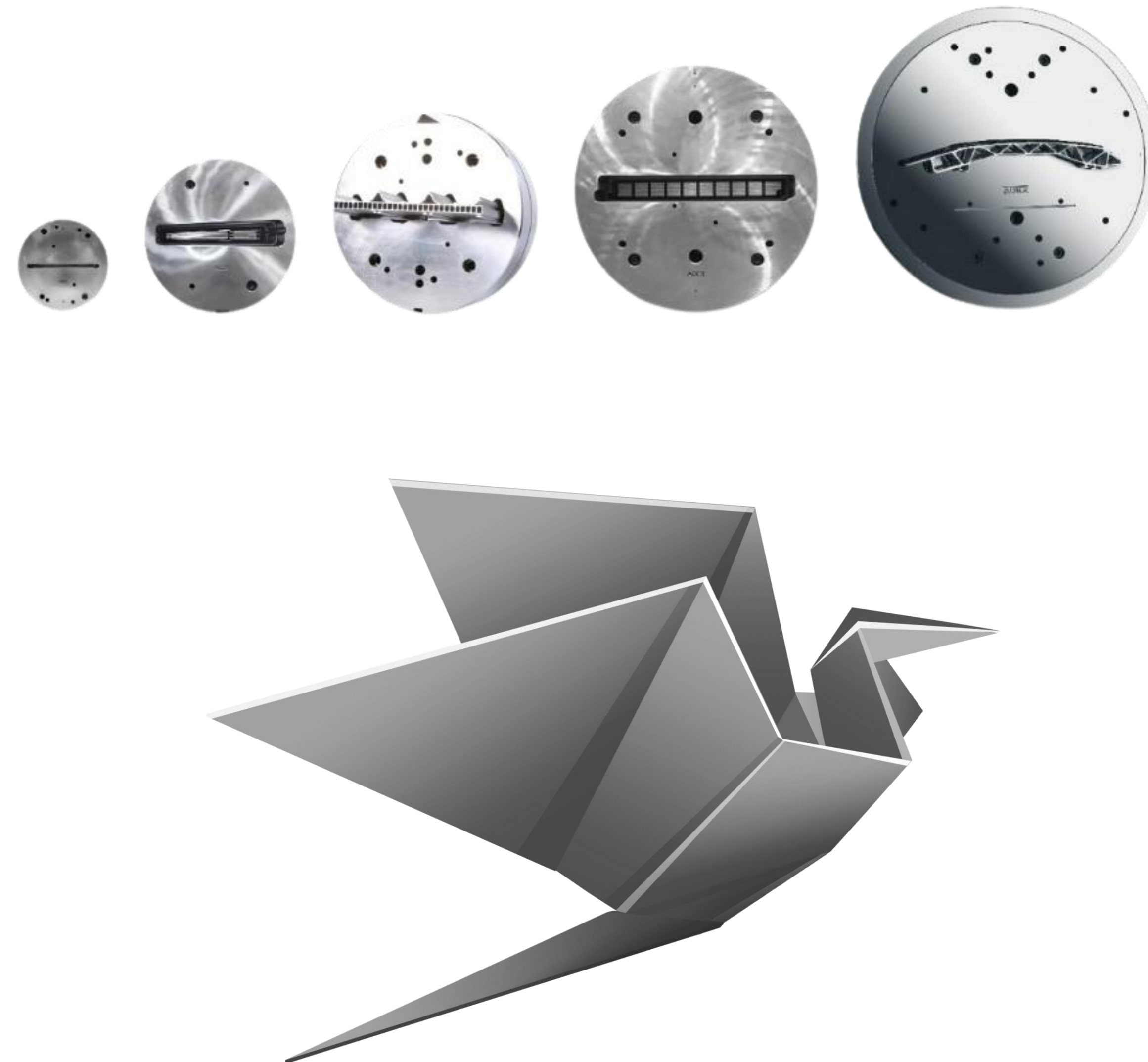
Update: rev 00

Date:



Key points

- REGULATIONS
- DEFINITION OF WHISTLEBLOWING
- OBJECTIVES
- WHO IT IS ADDRESSED TO
- SCOPE OF APPLICATION
- REPORTING CHANNELS
- PRIVACY PROTECTION
- PENALTIES
- OUR SOLUTION: *CERVED* PLATFORM



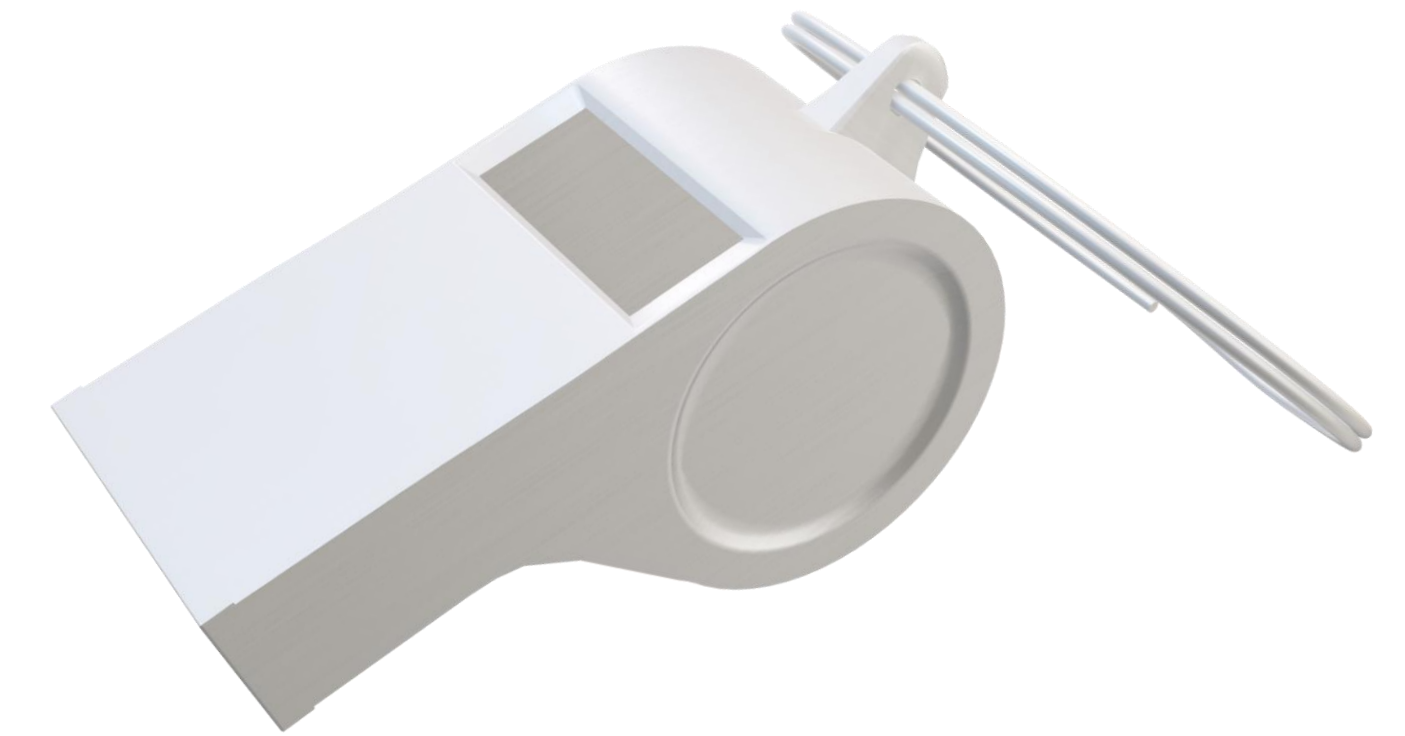
Regulations

Legislation 24/2023



- ❖ Italian law decree aimed at implementing **Directive (EU) 2019/1937** concerning the protection of people who report violations to bring to light episodes of corruption or other irregularities which may threaten the public interest or the integrity of a public or private entity.
- ❖ In a single regulatory text, it brings together the entire **regulation of reporting channels and protections granted to whistleblowers**, both in the public and private sectors.
- ❖ It is aimed at **giving more protection to whistleblowers**, so they are better encouraged to report wrongdoing within the limits and with the methods mentioned in the decree.

Definition of Whistleblowing



The term "**Whistleblowing**" is a figurative expression that aims to evoke in the mind the image of the referee calling a foul.

It's the act carried out by those who report irregularities, wrongdoing and injustices of which they have become aware due to their employment relationship in a public or private organisation.

Objective

Reports are designed to defend the common good and the integrity of the company.

Illegal acts committed in an organisation represent a risk for many reasons, including:

Damage to
company
reputation

Loss of
business

Legal
consequences

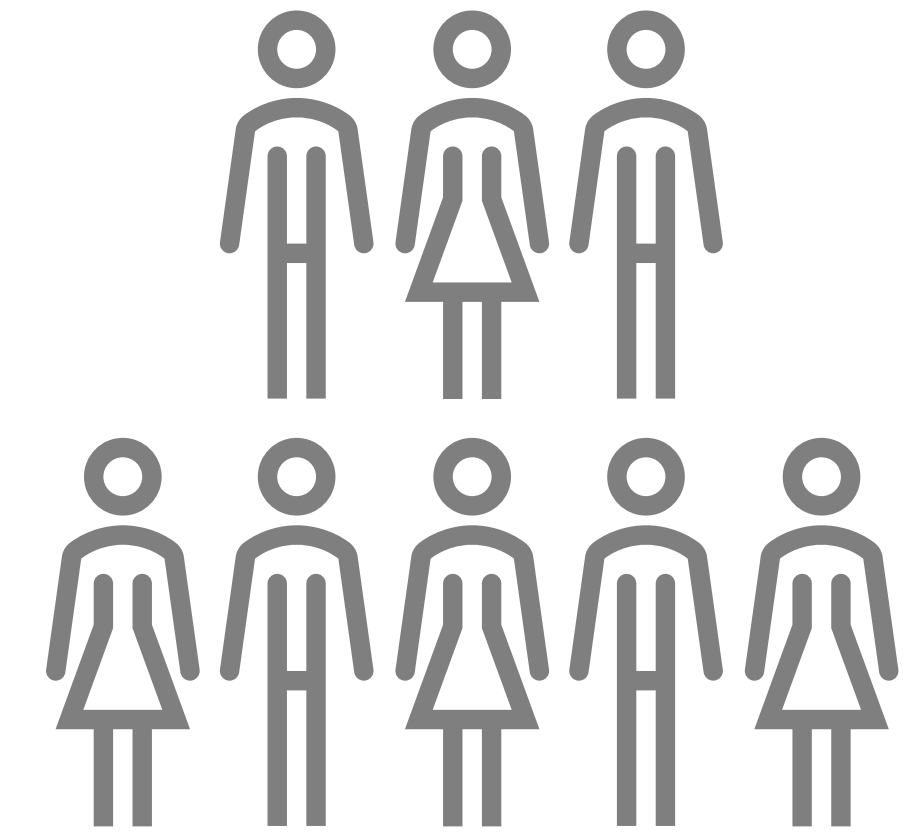
Impact on
employees

Through whistleblower complaints, we hope to create a more ethical and transparent working environment.



ACADEMY

Who can report?



- **Public employees;**
- **Employed workers of private sector entities;**
- **Self-employed** workers who carry out their work in public sector or private sector entities;
- **Collaborators, freelancers, and consultants** who provide their services to the organization;
- **Volunteers and interns**, paid and unpaid;
- **Shareholders** and people with administrative, management, control, supervisory or representative functions.

These subjects have the right to report **violations and offenses of which they become aware in the work context**, both **when the contract is still in force and when it has ceased or has not yet begun**.



ACADEMY

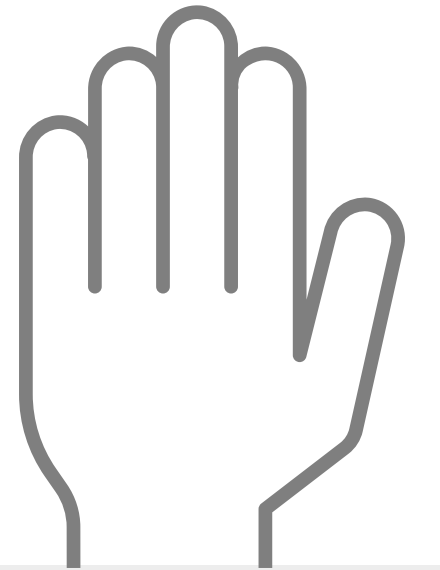
What can be reported?

Behaviours, acts, or omissions that harm the public interest or the integrity of the public administration or private entity (for ex. administrative, accounting, civil or criminal offences).

Acts or omissions detrimental to the financial interests of the Union or concerning the internal market.

Violations under Legislative Decree 231/01, as the violations of the Organisation and Governance Model.

Reporting channels



Internal reporting channel

Obligation to implement reporting channels that **guarantee the confidentiality of the reporter's identity**

External reporting channel (ANAC)

Right to make an external report if it is not possible to activate the internal reporting channel, or if the violation represents a clear or immediate danger to the public interest

Public disclosure

Public disclosure may be considered if the whistleblower has used both internal and external channels, but no appropriate action has been taken



Privacy protection

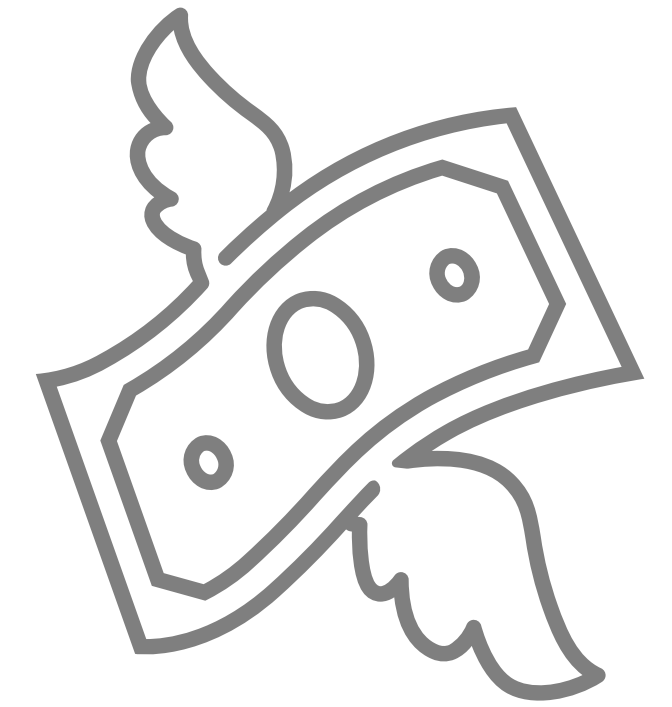
In the decree, there are many references to the confidentiality of the whistleblower.

Obligation of confidentiality by the manager of the report on the identity of the whistleblower and on any information from which the report can be deduced

This data cannot be collected without the express consent of the whistleblower.

Also in disciplinary proceedings, if the complaint is founded (even partially) the express consent of the whistleblower to the disclosure of his/her identity is essential for the defense of the reported party, making the report itself unusable if such authorization is not granted.

Penalties



ANAC applies the following administrative **financial penalties** to the responsible person:

From 500 to 2.500 euros:

- In case of loss of protection against the whistleblower: this occurs when it is established that the whistleblower is criminally responsible for the **offences of defamation or calumny** committed by reporting to the judicial or accounting authorities.

From 10.000 to 50.000 euros:

- When it is determined that **no reporting channels have been established** or that procedures for making and processing reports have not been adopted.
- When it is established that **retaliation** has been **committed** or that reporting has been hindered or that **the obligation of confidentiality has been violated**.



CERVED Platform



OPERATIVE MANUAL

The reporting process is divided into the following steps:

1. **Sending the Report:** from the portal home page, by selecting the 'Insert new report' function, the whistleblower can proceed to compile the descriptive data of the offence;
2. **Taken over by the WB team;**
3. **Processing of the report** with possible request of additional information through the exchange of messages;
4. **Closing of the case.**



HOMEPAGE

From the whistleblower's homepage, it **is possible to make a new report or consult a previous report** using the assigned key code.

Press here to insert a new report

if the report is present insert
the code

Keycode: XXXX XXXX XXXX XXXX

Search Report



ACADEMY

CERVED Platform



HOW CAN YOU ENTER A NEW REPORT?

By selecting the 'Insert New Report' functionality, the whistleblower can proceed to compile the descriptive data of the wrongdoing through a specific online form.

The whistleblower can browse completely anonymously. The whistleblower can connect to the system without entering credentials.

The system facilitates the whistleblower through a **questionnaire to be filled out with a series of sections and a guided path for entering the necessary data.**



ACADEMY

CERVED Platform



REQUESTED INFORMATION

1. Type of report: select between 'money laundering' or 'hypothesis of illicit conduct or irregularities';
2. Organisational structure: select based on the existing relationship with Phoenix International S.p.a.;
3. Report: specify the subject, description and context of the report;
4. Reported parties: the section allows you to enter one or more subjects who committed the offense being reported;
5. Attachments to support the facts reported.

Some fields are mandatory (*) and the software indicates if they are not completed (in red).



CERVED Platform



SUBMITTING THE REPORT AND FOLLOWING CONSULTATION

Transmission is completed through the 'submit report' button.

The system requires confirmation to send the data you entered, as it **is not possible to subsequently modify the data or cancel the report.**

After confirming the submission, the system will automatically generate an identifier of the report you entered and a code so that you can consult your file anonymously at any time.

The 16-character alphanumeric code (Key code) must be noted and kept by the reporter, as it cannot be recovered in case of loss.



GENERAL INFORMATION OF THE WHISTLEBLOWER

The whistleblower can choose whether to fill out the personal details form:

It is now possible to save your anag data, wich will be saved in crypted form.

The application offers the whistleblower the data processing text. Acceptance is decisive for proceeding.



CERVED Platform



DASHBOARD

The functionality allows access to the reporting form only through Keycode.

The dashboard shows:

- The processing status of the report;
- The information provided in the report form;
- Personal information, if declared;
- The messaging area with the whistleblowing team to reply to additional requests or send any additions.

