

## **WHISTLEBLOWING** *English version*

In implementation of Directive (EU) 2019/1937, Legislative Decree No. 24 of March 10, 2023 on “the protection of persons who report violations of Union law and laying down provisions concerning the protection of persons who report violations of national regulatory provisions” was issued.

The decree applies to entities in the public and private sectors.

With particular reference to the latter sector, the legislation extends the scope to entities that have employed an average of at least fifty subordinate workers in the last year or, even below this limit, to entities dealing with the so-called Sensitive Sectors (services, financial products and markets and prevention of money laundering or financing of terrorism, transportation safety and environmental protection) and those that adopt organization and management models pursuant to Legislative Decree 231/2001.

### **What can be reported**

Behaviors, acts or omissions that harm the public interest or the integrity of the public administration or private entity and that consist of:

offenses that fall within the scope of European Union or national acts relating to the following areas: public procurement; services, products and financial markets and prevention of money laundering and financing of terrorism; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection; and network and information system security;

acts or omissions affecting the financial interests of the Union;

acts or omissions concerning the internal market;

acts or conduct that frustrate the object or purpose of the provisions of Union acts.

At the time of reporting or public disclosure, the person reporting or complaining must have a reasonable and well-founded reason to believe that the information about the violations reported, publicly disclosed, or denounced is true and within the scope of the legislation.

### **What cannot be reported**

The legislature specifies what cannot be subject to whistleblowing: in particular, disputes, claims, or demands related to an interest of a personal nature of the whistleblower, pertaining exclusively to his or her individual labor relations and/or relations with hierarchically subordinate figures are excluded from the whistleblowing regulations.

### **Who can report**

Employees and collaborators of Eusebio S.r.l.;

Freelancers and consultants who serve Eusebio S.r.l.;

Volunteers and trainees, paid and unpaid, who perform their activities at Eusebio S.r.l.;

Shareholders (individuals) of Eusebio S.r.l.;

Persons with functions of administration, management, control, supervision or representation, even if such functions are exercised on a mere de facto basis at Eusebio S.r.l.

For such persons, the protection also applies during the probationary period and before or after the establishment of the employment relationship or other legal relationship attributable to the employment context.

Protecting the identity and safeguarding the confidentiality of the reporter

Except with the express consent of the person concerned, the identity of the whistleblower may not be disclosed to persons other than those competent to receive or follow up on reports. In the context of any criminal proceedings resulting from the report, the identity of the reporting person is covered by secrecy in the manner and within the limits provided for in Article 329 of the Code of Criminal Procedure. In the context of any proceedings before the Court of Auditors, the identity of the reporting person may not be revealed until the investigation phase is closed;

The protection covers not only the name of the reporter but also all elements of the report from which the identification of the reporter can be derived, even indirectly;

The protection of confidentiality is extended to the identity of the persons involved and the persons mentioned in the report until the conclusion of the proceedings initiated on account of the report, subject to the same guarantees provided in favor of the reporting person.

### **Protection from retaliation**

Any form of retaliation, even if only attempted or threatened, carried out by reason of the report and which causes or may cause unfair harm to the reporting person is prohibited;

Legislative Decree 24/2023 provides an extensive, non-exhaustive list of retaliation (dismissal, demotion, change of duties, change of workplace, reduction of salary, change of working hours, demerit notes or negative references, adoption of disciplinary measures or other sanction, including financial, etc.).

### **How to report**

#### **Reporting channels**

- Internal, priority (within the work context);
- External (at ANAC);
- Public disclosure (through the press, electronic media or means of dissemination capable of reaching a large number of people);
- reporting to the judicial or accounting authorities.

#### **Choice of reporting channel**

As a priority, whistleblowers must use the internal channel; only under special conditions may they make an external report or public disclosure.

Whistleblowers may use the external channel (ANAC) when:

- there is no provision within the work context for mandatory activation of the internal reporting channel or this channel, even if mandatory, is not active or, even if activated, does not comply with what is required by law;
- the reporting person has already made an internal report and it has not been followed up;
- the reporting person has reasonable grounds to believe that, if he or she made an internal report, the report would not be effectively followed up or that the same report could result in a risk of retaliation;
- a reporting person has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest.

Whistleblowers may directly make a public disclosure when:

the reporting person has previously made an internal and external report or has directly made an external report and no response has been received within the prescribed time limit regarding the measures planned or taken to follow up the reports;

the reporting person has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest;

the reporting person has well-founded reason to believe that the external report may pose a risk of retaliation or may not be effectively followed up due to the specific circumstances of the concrete case, such as those where evidence may be concealed or destroyed or where there is a well-founded fear that the recipient of the report may be colluding with or involved in the perpetrator of the violation.

#### **Internal reporting channel**

The recipient of the report is the internal staff, specifically trained and authorized to process pursuant to Regulation (EU) 2016/679 and the Privacy Code.

To facilitate the use of this important tool for combating and preventing wrongdoing, Eusebio S.r.l. provides the reporter with a secure online Platform, which can be reached at

<https://eusebio.segnalazioni.info/#/>

For more details, please refer to the whistleblowing procedure adopted by Eusebio S.r.l.

For information on the processing of personal data, please refer to the dedicated privacy policy.

#### **External reporting channel and public disclosure**

In the hypotheses envisaged by law (Articles 6 and 15 of Legislative Decree No. 24 of March 10, 2023), the Whistleblower may make an external report through the channel established by ANAC (accessible on its website) or make a public

disclosure, while still retaining the right to the protections provided by the regulations and the company's whistleblowing procedure.

It should be noted that the use of the External Whistleblowing channel established at ANAC can only take place if:

- the internal Whistleblowing channel indicated in the Procedure is not active;
- the Whistleblower has already made a Report to the channel indicated in the Procedure and the same has not been successful;
- the Whistleblower has well-founded reason to believe that, if he or she made an Internal Report through the channel set forth in this Procedure, the Report would not be followed up or the Report could result in the risk of retaliation;
- the Whistleblower has reasonable grounds to believe that the violation to be reported may pose an imminent or obvious danger to the public interest.

The Whistleblower may make an External Report through the channel established by ANAC (accessible on its website) in the following cases:

- offenses that fall within the scope of European Union or national acts related to the following areas: public procurement; services, products and financial markets and prevention of money laundering and financing of terrorism; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection; and security of networks and information systems;
- acts or omissions affecting the financial interests of the European Union;
- acts or omissions affecting the internal market, including violations of the European Union's competition and state aid rules as well as violations affecting the internal market related to acts that violate corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;
- acts or conduct that frustrates the object or purpose of the provisions of the Union acts in the areas indicated in the preceding numbers.

For the use of this External Reporting channel, please refer to the guidelines and ANAC's official website at this address: <https://www.anticorruzione.it/-/whistleblowing>

Finally, it should be noted that upon the occurrence of the following conditions, set forth in Article 15 of the Whistleblowing Decree and on the ANAC website, the Whistleblower is allowed to resort to public disclosure if the Whistleblower

- has previously made an internal and external report or has directly made an external report and has not received a response;
- has well-founded reason to believe that the violation may constitute imminent or obvious danger to the public interest;
- has well-founded reason to believe that the external report may involve the risk of retaliation or may not be effectively followed up due to the specific circumstances of the concrete case, such as those where evidence may be concealed or destroyed or where there is a well-founded fear that the recipient of the report may be colluding with or involved in the perpetrator of the violation.