

ORGANIZATIONAL ACT REGARDING WHISTLEBLOWING

1. Introduction and Legal Framework.

With the entry into force of Legislative Decree No. 24/2023, the *whistleblowing* system has been strengthened.

Specifically, a more detailed procedure for handling reports is provided. When an individual reports the commission of an offense within the company through internal channels, the designated recipient of the report must acknowledge receipt within seven days and process the case within three months from the report, communicating the outcome to the reporting person based on the examination of the truthfulness (or otherwise) of the "complaint".

The reporting person must be guaranteed all measures to protect their privacy, also to avoid potential retaliation of any kind in the workplace. As for the sanctions provided by Legislative Decree No. 24/2023, it should be noted that the ANAC is entrusted with the power to impose sanctions up to €50,000.00 when, in the case of a report, the following are established:

- Retaliation against the employee/reporter;
- Obstructions to the report;
- Violations of the confidentiality obligation;
- Absence of reporting channels;
- Absence of procedures for reporting and handling reports, as well as the adoption of non-compliant procedures with the decree;
- Absence of activities to verify received reports.

2. Authorized Individuals, Subject of Reports, and Reporting Procedure.

The individuals authorized to submit reports of corporate misconduct are: employees, self-employed workers who perform their work activities for private sector entities, freelancers and consultants who provide their services to private sector entities, volunteers and interns, both paid and unpaid, who perform their activities for private sector entities, and shareholders (natural persons). For all the aforementioned individuals, protection applies during the probationary period and before or after the establishment of the employment relationship or other legal relationship.

Individuals with administrative, management, supervisory, monitoring, or representative functions, even when such functions are exercised de facto, at private sector entities.

Protected individuals other than those who report, denounce, or make public disclosures are:

Facilitator: a natural person who assists the reporter in the reporting process, operating within the same work context, and whose assistance must be kept confidential.

Persons in the same work context as the reporter, Whistleblower, or public discloser, who are connected to them by a stable emotional bond or kinship up to the fourth degree.

Colleagues of the reporter, Whistleblower, or public discloser, who work in the same work context and have a habitual and ongoing relationship with that person.

Entities owned—exclusively or by a majority shareholding—by the reporter, Whistleblower, or public discloser. Entities where the reporter, Whistleblower, or public discloser works (art. 3, co. 5, lett. d). **Entities operating in the same work context as the reporter, Whistleblower, or public discloser.**

Violations that may be subject to reporting are:

- *Violations of national law* (civil offenses, administrative offenses, unlawful conduct relevant under Legislative Decree No. 231/2001 and violations of the organization and management models provided therein, criminal offenses, accounting offenses).
- *Irregularities* that may constitute "concrete elements" (indicative indices) and lead the reporter to believe that one of the violations provided for by the decree may be committed.
- *Violations of European Union law*: offenses committed in violation of EU regulations listed in Annex 1 to Legislative Decree No. 24/2023 and all national provisions that implement them (even if the latter are not explicitly listed in the said annex); acts or omissions that harm the financial interests of the European Union (Article 325 of the TFEU - fight against fraud and illegal activities that harm the EU's financial interests) as identified in EU regulations, directives, decisions, recommendations, and opinions; acts or omissions concerning the internal market that undermine the free movement of goods, persons, services, and capital, as well as violations of EU competition and state aid rules, corporate tax regulations, and mechanisms aimed at obtaining a tax advantage that undermines the object or purpose of the applicable corporate tax law; acts or conduct that undermine the object or purpose of the European Union's provisions in the above-mentioned areas.

What cannot be the subject of reporting, public disclosure, or denunciation: disputes, claims, or requests related to a personal interest of the reporting person or the person who filed a complaint with the judicial authority that pertains exclusively to their individual employment relationships or public employment, or regarding their employment relationships or public employment with hierarchically superior figures; reports of violations where already mandatorily regulated by EU or national acts indicated in Part II of the annex to the decree or by national acts that implement the EU acts listed in Part II of the annex to Directive (EU) 2019/1937; reports of violations concerning national security, as well as contracts related to defense or national security aspects, unless such aspects fall within the relevant EU law.

Characteristics of reports: the circumstances of time and place in which the reported event occurred must be clear; the description of the event and the personal details or other elements that allow the identification of the person to whom the reported facts can be attributed.

3.1 Reporting Procedure for ICAM SpA

The methods for internal reporting are as follows:

- Phone contact with the designated entity (Supervisory Body) by ICAM srl to receive reports: 080.5237718 (attorney Giuseppe Delle Foglie);



INTELLIGENT SPACE SOLUTIONS

- Transmission of a paper package to the same Supervisory Body at the address: Via Nicolò Putignani, 12/A – 70121 Bari, following this method: the report must be placed in two sealed envelopes, the first containing the reporter's identification details along with a photocopy of their identification document; the second containing the report, so as to separate the reporter's identification details from the report. Both envelopes should then be placed in a third sealed envelope marked "confidential" to the report manager (e.g., "confidential to the RPCT");
- Hand delivery of the paper package to the Supervisory Body's address mentioned above, following the same method as the previous point.

It is reminded that the report needs to be documented for the purpose of its examination and admissibility, and that anonymous reports can also be submitted.

Following the report, it will be the responsibility of the designated body to contact the reporter to initiate the relevant investigation.

In case of receiving anonymous reports, the same designated body will treat the report as a regular one, recording the anonymous reports received and retaining the related documentation for no more than five years from the date of receipt (even in cases where the reporter informs ANAC that they have suffered retaliatory measures because of that anonymous report).

3.2 Internal Reporting Management

The individual entrusted with receiving reports performs the following activities:

- issues an acknowledgment of receipt to the reporter within seven days from the date of receipt;
- maintains communication with the reporter;
- may request additional information from the reporter if necessary;
- diligently follows up on the received report;
- provides feedback on the report within three months from the date of acknowledgment of receipt (or, in the absence of such acknowledgment, within three months from the expiration of the seven-day period from the submission of the report).

To ensure the right to personal data protection for the individuals involved (e.g., the reporter, facilitator, involved person, and person mentioned in the report), the acquisition and management of reports, including communications with competent authorities, are carried out in accordance with personal data protection regulations.

Within reasonable timeframes and maintaining the confidentiality of data and information, the designated recipient of the report evaluates the essential requirements of the report to assess its admissibility and, consequently, to grant the Whistleblower the provided protections.

A report will not be considered in the following cases:

- a) it is manifestly unfounded due to the absence of factual elements suitable to justify investigations,
- b) it has a generic content that does not allow understanding the facts,
- c) It is accompanied by inappropriate or irrelevant documentation.

If the reported information is not adequately substantiated, the RPCT (Responsible for the Prevention of Corruption and Transparency) may request additional elements from the Whistleblower through the dedicated channel, or even in person if the Whistleblower has requested a direct meeting.

The involved person may be heard or may request to be heard, also through written proceedings by submitting written observations and documents.

After evaluating the admissibility of the report, the designated recipient initiates an internal investigation into the reported facts or conduct to assess their existence.

Following the investigation, feedback will be provided on the report, detailing the measures planned, adopted, or to be adopted in response to the report, and the reasons for the chosen course of action, or the report will be archived in the absence of sufficient evidence or for other reasons. Alternatively, an internal inquiry may be initiated, and the relevant findings and actions taken to address the raised issue may be communicated, including referral to a competent authority for further investigation, to the extent that such information does not prejudice the internal investigation or the inquiry nor violate the rights of the involved person.

Regarding retention times, reports and related documentation are kept for the time necessary to process the report and, in any case, no longer than five years from the date of the final outcome communication of the reporting procedure (in compliance with the confidentiality obligations under Article 12 of the Decree and the principle of Articles 5, paragraph 1, letter E, of Regulation EU 2016/679 and 3, paragraph 1, letter E, of Legislative Decree No. 51 of 2018, as provided by Article 14 of Legislative Decree No. 24/23).

If a non-recorded telephone line is used for the report, the report is documented in writing through a detailed account of the conversation by the designated personnel. The Whistleblower can verify, correct, and confirm the content of the transcription by signing it.

When, at the request of the Whistleblower, the report is made orally during a meeting, it will be recorded in writing with the Whistleblower's consent. The Whistleblower can verify, correct, and confirm the minutes of the meeting by signing it.

Personal data that are manifestly not useful for processing a specific report are not collected or, if accidentally collected, are immediately deleted.

The report must clearly indicate that it is a report for which the Whistleblower intends to keep their identity confidential and benefit from the protections provided in case of retaliation. In the absence of a clear indication, the report might be treated as ordinary.

4. External Reporting

Pursuant to Article 6 of Legislative Decree No. 24/23, the Whistleblower may make an external report if, at the time of its submission, one of the following conditions applies:

- a) There is no mandatory internal reporting channel within their work context, or it is not active, or if active, it is not in compliance with Legislative Decree No. 24/23;
- b) The Whistleblower has already made an internal report, and no action has been taken;
- c) The Whistleblower has reasonable grounds to believe that making an internal report would not be followed up effectively or that it might lead to retaliation;
- d) The Whistleblower has reasonable grounds to believe that the violation may constitute a danger or manifest threat to the public interest.

The external report is made through the system provided by ANAC.

On the ANAC website, the necessary information regarding reporting, the type of protection measures adopted, channels, contacts, and instructions for using the channel are available etc.

Pursuant to Article 15 of Legislative Decree No. 24/23, the Whistleblower benefits from the protection provided by Legislative Decree No. 24/23 when making a public disclosure if, at the time of the public disclosure, one of the following conditions applies:

- a) the Whistleblower has previously made both an internal and an external report, or directly an external report, and no feedback has been provided within the prescribed timeframes regarding the measures planned or adopted in response to the reports;
- b) the Whistleblower has reasonable grounds to believe that the violation may constitute an imminent or manifest danger to the public interest;
- c) the Whistleblower has reasonable grounds to believe that the external report may pose a risk of retaliation or may not be followed up effectively due to specific circumstances of the case, such as the potential concealment or destruction of evidence or a well-founded fear that the recipient of the report may be colluding with the perpetrator of the violation or involved in the violation itself.

5. Protection of Confidentiality

The identity of the Whistleblower (and any other information from which their identity can be directly or indirectly inferred, including documentation attached to the report) is protected and cannot be disclosed without their explicit consent. All individuals who receive or are involved in the handling of the report are obliged to maintain the confidentiality of this information.

To ensure maximum confidentiality, access to the documentation is only granted to the individual designated to receive the reports. The processing of data and information is handled with the utmost caution, and the reports cannot be used beyond what is necessary to appropriately address them.

Where necessary, the designated individual will obscure personal data and information related to subjects whose identity must remain confidential if other parties need to be informed of the content of the report and/or the documentation attached to it for investigative purposes.

In disciplinary proceedings against the person reported by the Whistleblower, the Whistleblower's identity cannot be revealed if the disciplinary charge is based on findings that are separate and additional to the report, even if resulting from it. If the charge is based, in whole or in part, on the report, and the Whistleblower's identity is indispensable for the accused's defense, the report can only be used in the disciplinary proceedings with the Whistleblower's explicit consent to disclose their identity (with a written communication of the reasons for such disclosure).

The Whistleblower will be notified in writing of the reasons for the disclosure of confidential data in the above-described scenario, i.e., in disciplinary proceedings, as well as in internal and external reporting procedures when the disclosure of the Whistleblower's identity and confidential information is also essential for the defense of the person involved.

Furthermore, in criminal proceedings, the Whistleblower's identity is kept secret as stipulated by Article 329 of the Criminal Procedure Code (i.e., secrecy obligation on actions taken during preliminary investigations "until the accused can learn about them and, in any case, no later than the end of the preliminary investigations").

In proceedings before the Court of Auditors, the obligation of investigative secrecy is in place until the end of the investigative phase.

The report and the related documentation are exempt from the right of access provided by Articles 22 and following of Law 241/1990, from generalized civic access under Articles 5 and following of Legislative Decree 33/2013, and from access under Article 2-undecies, paragraph one, letter f) of Legislative Decree 196/2003.

In the context of a report, the person involved or mentioned in the report cannot exercise the rights provided by Articles 15 to 22 of Regulation (EU) 2016/679 (the right to access personal data, the right to rectify them, the right to obtain erasure, the right to restrict processing, the right to data portability, and the right to object to processing) regarding their personal data processed as part of the report (public disclosure or complaint). The person involved or mentioned in the report cannot contact the data controller and, in the absence of a response from the latter, cannot file a complaint with the Data Protection Authority.

The prohibition of revealing the Whistleblower's identity extends not only to the name of the Whistleblower but also to all elements of the report, including the attached documentation, to the extent that their disclosure, even indirectly, could allow the identification of the Whistleblower.

If it is necessary to involve other parties in the investigations who are aware of the reported facts, either internal or, if indispensable, external to the administration, the designated individual will not transmit the report to these parties but only the outcomes of the investigations conducted, and, if necessary, carefully anonymized extracts of the report, ensuring that the information and facts described do not allow the Whistleblower's identity to be traced.

There are two cases in which revealing the Whistleblower's identity requires both prior written communication of the reasons for the disclosure of the identity-related data and the Whistleblower's prior explicit consent. The first case occurs when, in a disciplinary proceeding initiated against the alleged perpetrator of the reported conduct, the Whistleblower's identity is essential for the defense of the person charged with the disciplinary offense. The second case occurs when, in internal and external reporting procedures, the disclosure of the Whistleblower's identity is also essential for the defense of the person involved.

Identity protection is also guaranteed for individuals other than the Whistleblower, such as the person reported, or the person to whom the violation is attributed in the public disclosure (the so-called involved person). Confidentiality protection is also guaranteed for the facilitator (both concerning their identity and the activity in which the assistance materializes) and for other persons mentioned in the report or public disclosure (e.g., witnesses).

The confidentiality of the facilitator, the person involved, and the person mentioned in the report is guaranteed until the conclusion of the proceedings initiated due to the report, and the same protections provided to the Whistleblower are observed (except when the reports are subject to a complaint to judicial authorities and the Court of Auditors).

6. Protection Measures

6.1. Protection from Possible Retaliatory Measures Taken by the Entity Due to the Report (Internal or External), Public Disclosure, or Complaint Made.

No form of retaliation is permitted or tolerated against the Whistleblower (the person who makes an internal or external report, a public disclosure, or a complaint).

Retaliation is defined as “any action, act, or omission, even if only attempted or threatened, carried out due to the report, the complaint to judicial or accounting authorities, or the public disclosure, which causes or may cause the reporting person or the person who filed the complaint, directly or indirectly, unjust harm” (Article 2, paragraph 1, letter m) of Decree No. 24/23).

Retaliation includes acts, measures, behaviors, and omissions that occur in the workplace and that cause harm to the protected individuals. To establish retaliation, there must be a close connection between the report, disclosure, and complaint and the unfavorable action/act/omission suffered, directly or indirectly, by the reporting person, the person filing the complaint, or the person making the public disclosure.

Anyone who believes they have suffered retaliation as a result of the report (public disclosure and complaint) may report the alleged retaliation exclusively to ANAC. In the event of retaliations committed in the workplace, ANAC immediately informs the Department of Public Administration at the Prime Minister's Office and any relevant guarantee or disciplinary bodies for their appropriate measures.

The conditions for the application of protection against retaliation are as follows:

- the individual has reported (complained or made a public disclosure) based on a reasonable belief that the information about the reported, disclosed, or complained violations is true and falls within the objective scope of the decree;
- the report (or public disclosure) was made in accordance with the prescribed procedures;
- there must be a causal link between the report, disclosure, and complaint made and the retaliatory measures suffered

Mere suspicions or rumors are not sufficient. The certainty of the facts or personal reasons that led the individual to report, complain, or make the public disclosure are not relevant. The protection measures also apply to: a) facilitators (i.e., individuals who assist the reporting person in the reporting process, operating within the same work context, and whose assistance must be kept confidential), b) individuals in the same work context as the reporting person (complainant or public discloser), the person who filed a complaint with judicial or accounting authorities, or the person who made a public disclosure and who are legally or affectionately related to them or are relatives up to the fourth degree, c) colleagues of the reporting person or the person who filed a complaint with judicial or accounting authorities or made a public disclosure, who work in the same work context and have a regular and ongoing relationship with the said person, d) entities owned by the reporting person or the person who filed a complaint with judicial or accounting authorities or who made a public disclosure or for which the same persons work, as well as entities operating in the same work context as the aforementioned persons, e) entities where the reporting person, complainant, or public discloser work, f) entities operating in the same work context as the reporting person, complainant, or public discloser.

For these individuals who claim retaliation, the burden of proof is not reversed, and therefore, they must provide proof of having suffered retaliation. It is specified that protection against retaliation ceases when it is established, even with a first-degree sentence, that the reporting person is criminally liable for defamation or slander or in any case for the same offenses committed with the complaint to judicial or accounting authorities, or their civil liability for the same title, in cases of willful misconduct or gross negligence.

6.2. Support Measures

As provided by Legislative Decree 24/23 (Article 18), the Whistleblower can benefit from the support measures offered by Third Sector entities, with instructions and information available on the ANAC website.

6.3. Responsibility and Limitation of the Whistleblower's Liability

The provisions of Legislative Decree 24/23 (Article 20) regarding limitations of liability concerning the disclosure and dissemination of certain categories of information are hereby referenced.

Specifically, the Whistleblower is not liable for revealing or disseminating information about violations covered by the obligation of secrecy, other than those referred to in Article 1, paragraph three, of Legislative Decree No. 24/23, or related to the protection of copyright or personal data, or for revealing or disseminating information about violations that damage the reputation of the involved or reported person, when, at the time of the disclosure or dissemination, there were reasons to believe that revealing or disseminating the information was necessary to expose the violation and the report, public disclosure, or complaint to judicial or accounting authorities was made in accordance with Article 16 of Legislative Decree No. 24/23.

In the aforementioned case, all further liability, including civil and administrative liability, is also excluded.

Unless the act constitutes a crime, the Whistleblower does not incur any liability, including civil or administrative liability, for acquiring or accessing information about the violations. In any case, criminal liability and any other liability, including civil or administrative, is not excluded for behaviors, acts, or omissions unrelated to the report, the complaint to judicial or accounting authorities, or the public disclosure or that are not strictly necessary to reveal the violation.