

**REGULATION ON HANDLING REPORTS ON CONDUCTS INFRINGING
NATIONAL OR EU LAW AND WHISTLEBLOWER PROTECTION****INTRODUCTION**

This Regulation aims at implementing Legislative Decree No. 24 of 10 March 2023 (on the “Implementation of the Directive (UE) 2019/1937 of the European Parliament and the Council, of 23 October 2019, on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national laws”) and, in particular, at providing employees and any other persons intending to report breaches of national or EU laws with knowledge about the provisions of Legislative Decree No. 24/2023 and the process of receiving and handling reports.

The goal of this legislation is to promote the cooperation of employees and collaborators, in order to encourage the reporting of potential unlawful conduct which they may have witnessed due to their relationship, under conditions of confidentiality and protection against retaliation.

DEFINITIONS

For the purposes of this procedure, the following definitions mean:

- a) «**breaches**»: behaviours, acts or omissions that harm or may harm the public interest and the company’s integrity;
- b) «**information on breaches**»: information, including reasonable suspicions, about actual or potential breaches, which occurred or are very likely to occur on the basis of concrete evidence within the company, and about attempts to conceal such breaches;
- c) «**report**» or «**to report**»: the **oral or written** communication of information on breaches;
- d) «**internal reporting**»: the oral or written communication of information on breaches through the internal reporting channel;
- e) «**external reporting**»: the oral or written communication of information on breaches through the external reporting channel provided by the National Anti-Corruption Authority (ANAC);
- f) «**public disclosure**» or «**to publicly disclose**»: the making of information on breaches available in the public domain through the press or electronic means or any other means of distribution capable of reaching a large number of people;

- g) «**reporting person**» (whistleblower): a natural person who reports or publicly discloses information on breaches acquired in the context of their work-related activities;
- h) «**facilitator**»: a natural person who assists a reporting person in the reporting process in a work-related context, and whose assistance should be confidential;
- i) «**work-related context**»: current or past work or work-related activities through which, irrespective of the nature of those activities, persons acquire information on breaches and within which those persons could suffer retaliation if they reported or publicly disclosed such information or reported them to the judicial or accounting authority;
- j) «**person concerned**»: a natural or legal person who is referred to in the internal or external reporting (i.e. the public disclosure) as a person to whom the breach is attributed or as a person involved in the reported or publicly disclosed breach;
- k) «**retaliation**»: any behaviour, act or omission, even if only threatened or attempted, which is prompted by internal reporting, by reporting to the judicial or accounting authority, or by public disclosure, and which directly or indirectly causes or may cause unjustified detriment to the reporting person;
- l) «**follow-up**»: any action taken in the context of handling the reporting channel to assess the accuracy of the allegations made in the report, the outcome of the investigations and any measures to be adopted;
- m) «**feedback**»: the provision to the reporting person of information on the action envisaged or taken as follow-up;
- n) «**anonymous reporting**»: report in which the identity of the reporting person remains unknown;
- o) «**delegate**»: a person belonging to the company's organisation or an external professional delegated by the company for the receiving of the report.

SUBJECT OF THE REPORT

The report shall consist of suspected misconduct, or suspected unlawful acts or alleged breaches including:

- 1) relevant unlawful conduct pursuant to Legislative Decree No. 231 of 8 June 2001, and breaches to the company's organisational and management model, including the Code of Ethics and implementing procedures;
- 2) breaches of European rules on public procurements; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and

compliance; transport safety; protection of the environment; radiation protection and nuclear safety; food and feed safety, animal health and welfare; public health; consumer protection; protection of privacy and personal data, and security of network and information systems;

- 3) breaches of competition and State aid rules,
- 4) as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law;
- 5) acts or behaviours that defeat the object or the purpose of the rules in the European Union acts in the areas set out above.

Further information about subjects of report which are excluded from the report are listed in the Annex, part I and II of Legislative Decree 24/2023, available at <https://www.gazzettaufficiale.it/eli/id/2023/03/15/23G00032/sg> and in Annex 1 and 2 of the ANAC guidelines available at https://www.anticorruzione.it/documents/91439/146849359/Delibera+n.+311+del+12+luglio+2023+LLGG+WB+versione+unitaria_.pdf/c87e8c07-86d0-baf9-685d-274e2eb6c93e?t=1690552947182

PERSONS WHO CAN REPORT

Persons who can report are the following:

- a) company's **employees**;
- b) company's **collaborators** (meaning persons who don't have an employment relationship with the company);
- c) **employees and/or collaborators of contractors and/or suppliers and providers** of the company;
- d) **freelancers and consultants** who work for the company;
- e) **volunteers and trainees**, paid or unpaid, who work for the company;
- f) **shareholders** and persons with functions of **administration, management, control, supervision, or representation**.

The reports shall also be submitted by the persons set out above in the following cases:

1. when the work or work-based relationship is yet to begin, if information contained in the report has been acquired during the recruitment process or other pre-contractual negotiations;
2. during the probationary period;

3. after the termination, for any reason, of the work or work-based relationship, if the information contained in the report has been acquired during those relationship.

CONTENT OF THE REPORT

The report shall be detailed and include, as far as possible, accurate and consistent evidence. In particular:

- full name of the reporting person and contact details;
- circumstances of time and place in which the allegation made in the report occurred;
- description of the fact to report;
- where known, indication of involved persons and potential witnesses;
- place, date and time of the allegations made in the report;
- any other information and/or document deemed necessary.

The following reports will not be taken into consideration:

- i) manifestly unfounded;
- ii) submitted with the sole purpose of harming and/or slandering and/or defaming the person concerned in the report;
- iii) relating to personal situations involving claims or complaints about relationships with the colleagues;
- iv) containing offensive words or personal attacks or moral and/or value judgments;
- v) rumours which are not criminal offence;
- vi) already available in the public domain;
- vii) being discriminatory on the basis of sexual, religious or political orientation or of racial or ethnical origin of the person concerned in the report.

REPORTING CHANNELS

The reports shall be submitted through the following channels:

1) **internal reporting channel (written or oral):** provided by the company through the platform “Legality Whistleblowing” managed by DigitalPA S.r.l., which has been appointed processor. Persons intending to report, written or orally (voicemail message), about relevant facts or news can do it:

- through the online platform accessible by any device, and also via the website <https://Vivaevents.it>, at the bottom of the homepage, in the Whistleblowing section.

The platform guarantees the confidentiality of the identity of the reporting person, of the concerned person and of any persons mentioned in the report, as well as of the content of the report and the documents, by means of an advanced encryption system.

Alternatively to using the platform “Legal Whistleblowing”, the reporting person can request a meeting with the delegate. Upon receiving the request, the delegate shall set the meeting not later than 15 days after the request. This deadline shall not apply from 1 August to 31 August every year (during this period reports can be submitted through “Legal Whistleblowing”). During the meeting, the delegate can request the written express consent for the recording / transcription and storage.

The platform “Legal Whistleblowing” will allow to submit reports involving the delegate or their subordinates working in the same company area; the reporting person will send the report to the mail address of a different delegate.

2) **external reporting channel managed by the National Anti-Corruption Authority.**

This channel will be available if any of the following conditions are met:

- a) if there is no follow-up on the internal reporting, meaning the failure by the channel manager to take, within the time prescribed by law, any action about the admissibility of the report, the verification of the existence of the allegations made in the report or the communication of the outcome of internal investigations;
- b) the reporting person, on the basis of concrete evidence and accessible information, has reasonable grounds to believe that the internal reporting won’t have a follow-up and they could suffer retaliation;
- c) the reporting person has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest.

Further information about the activities carried out by ANAC regarding their scope, contacts, procedures implemented to handle reports, reporting channels and whistleblower protection measures are set out in Article 8 of Legislative Decree 24/2023, in the ANAC official website pursuant to Legislative Decree 24/2023, in the ANAC guidelines pursuant to Article 10 of Legislative Decree 24/2023 and in the official website: <https://www.anticorruzione.it/-/whistleblowing>.

3) **public disclosure** through the press, electronic means, or any other means of distribution capable of reaching a large number of people.

Reporting persons who make a public disclosure qualify for protection, as provided for by Legislative Decree 24/2023 if, at the time of reporting, any of the following circumstances occur:

- a) the reporting person has already submitted an internal and external reporting, meaning that he has submitted an external reporting but wasn't informed, within the time limit, about the action envisaged or taken as follow-up to the report;
- b) the reporting person has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest;
- c) the reporting person has reasonable grounds to believe that the external reporting may involve the risk of retaliation or may not have an effective follow-up, due to the particular circumstances of the case, such as those where evidence may be concealed or destroyed or where there is a justified fear that the person receiving the report may be in collusion with the perpetrator of the breach or involved in the breach.

In addition to the information about how to report which are set out above, the reporting person may always contact the judicial or accounting authority and file a report.

WHISTLEBLOWER PROTECTION

Reporting persons always qualify for protection, in particular, with regard to the confidentiality of the identity and of the information contained in the report, from the receiving and during every phase of report handling, within the time limit prescribed by the law.

The identity of the reporting person and any other information from which the identity could be directly or indirectly deduced shall not be disclosed, without the express consent of the reporting person, to persons who are not designated as competent to receive or follow up on reports. Measures to protect the identity of the reporting person are clearly set out in the platform Legal DigitalPA. In the event of anonymous reporting, where knowledge of the identity of the reporting person is necessary, the acquisition of this information is subject to the express consent of the reporting person. The recording of the report and oral conversation, the transcription and storage are subject to the express consent given by the reporting person.

Protection measures are taken to prohibit any form of retaliation (including but not limited to: suspension, lay-off, withholding of promotion, demotion, etc.), discrimination or penalisation against the reporting persons (including relatives within the fourth degree of relationship and/or persons involved in a romantic relationship), by any persons involved in the report verification process, for reasons which are directly or indirectly connected to the report, as well as the colleagues. Any act taken in violation of these prohibitions is null.

The identity of the reporting person shall be protected in any contexts. Those who receive or are involved in the report handling are obliged to confidentiality of information.

Any breach of confidentiality constitutes a basis for disciplinary and/or contractual liability.

The protection prescribed by the law is not ensured and a disciplinary sanction may be imposed on the reporting person, always in compliance with the procedures set out in the Workers' Statute and Italian collective labour agreement, when the following is confirmed also with a first instance judgement:

- the criminal liability of the whistleblower or reporting person for criminal offences of defamation or calumny;
- the civil liability of the whistleblower or reporting person, for the same title, in cases of wilful misconduct and gross negligence.

INTERNAL REPORTING HANDLING PROCESS

Without prejudice to what is set out below, the delegate, as person designated to handle the internal reporting channel and the subsequent handling of the received reports, is the only authorised person to receive the report, forwarded through the platform "Legal Whistleblowing" or through alternative tools (with the sole exception of the reporting channel for unlawful conduct concerning the delegate).

The delegate is required to:

- release an acknowledgment of receipt of the report to the reporting person within 7 days from the date of receipt;
- carry on a dialogue with the reporting person, to whom, if necessary, they may ask further information;
- diligently and promptly follow up on the received reports, implementing the required verifications;
- give feedback to the reporting persons about the reports within three months from the acknowledgment of receipt or within three months from the expiry of the seven-day period after the report was received.

The delegate is also the custodian of the identity of the reporting person and is therefore authorised to know their identity and to process their personal data.

While carrying out the activities within their responsibility, the delegate can rely on other persons identified and expressly designated for this purpose by the company. Such persons are subject to the same duties of confidentiality and, more generally, to the same obligations of the delegate.

- ***Preliminary assessment***

As a preliminary consideration, the delegate shall assess the admissibility of the report as provided for by Legislative Decree 24/2023 and namely:

- a) the existence of the legal prerequisites from a subjective point of view;
- b) the existence of the legal prerequisites from an objective point of view;
- c) the subjective traceability and company's competence in handling the allegations made in the report;
- d) manifest lack of foundation for the absence of evidence justifying subsequent investigations;
- e) the generality of the content of the report, which doesn't allow to understand the allegations made in the report.

In cases where, after the preliminary assessment, the delegate acknowledges its inadmissibility or non-relevance, they may order the filing with appropriate reasons and give notice of it to the reporting person.

- ***Judicial investigation***

After successfully carrying out the preliminary assessment of the admissibility, the delegate shall open the internal judicial investigation about the allegations and circumstances mentioned in the report.

For this purpose, he can:

- ask the reporting person for explanations, documents and/or further information;
- acquire acts and/or documents from other company's offices and/or use their support in compliance with the obligation of confidentiality;
- acquire information from the persons indicated by the reporting person and/or by other third parties who are able to report;
- oral hearing: the delegate, in the context of their functions and in compliance with the utmost confidentiality, may order the oral hearing of the reporting person and of the other persons informed on the allegations. Such hearings may possibly take place in a protected place, even outside the premises of the authority, to ensure utmost confidentiality.

In cases where, after the judicial investigation, the delegate detects elements of manifest groundlessness of the report, they may order the filing with appropriate reasons and give notice of it to the reporting person.

- ***Communication of the result of the investigations***

If the delegate acknowledges a prima facie case on the merits of the report, they shall proceed to communicate the result of the investigations to the competent persons and/or bodies by reason of elements of unlawfulness, so that they can ensure that, within their respective competences, they will take or propose to take, if the competence belongs to other persons or bodies, any measures considered appropriate/necessary in the light of the findings of the preliminary assessment.

In cases where the subject of the report involves unlawful conduct that constitutes a criminal offence, without prejudice to the competence of the delegate for matters of internal relevance to the company, they may order the transmission to the judicial authority, specifying that the report of the criminal offence was acquired through the “whistleblowing channel” of the company.

Likewise, the delegate, where the subject of the report concerns unlawful conduct on matters reserved to supervisory bodies (including but not limited to the supervisory board, Data Protection Officer, Data Protection Supervisor, ANAC, etc.), shall transmit the report to the competent authority, specifying that the report of the criminal offence was acquired through the “whistleblowing channel” of the company.

- ***Filing***

All activities shall be recorded and filed by the delegate by taking appropriate measures to ensure the confidentiality and security of the collected data.

ANONYMOUS REPORTING

Anonymous reporting will be taken into consideration if they disclose sufficiently detailed facts which can be connected to determined situations and contexts.

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