



INFORMATION FOR REPORTING UNLAWFUL CONDUCT (WHISTLEBLOWING)

ISATI Srl - Sede Legale e Amministrativa
Via Felice Broggi 9, 21049 Tradate (VA) – Italia
Tel. +39 0331 245522 - Fax. +39 0331 1816 923
P.IVA. 04484470960 - C.F. 04484470960
Capitale sociale Euro 100.000,00 i.v.
Reg. Imprese di Varese n. 04484470960
REA n. 295575

GENERAL INDEX

1	PURPOSE
2	SCOPE OF APPLICATION
3	REFERENCES
4	DEFINITIONS AND ACRONYMS
5	ACTIVITY
6	RESPONSIBILITIES AND SAFEGUARDS
ATT.	ATTACHMENTS

1. PURPOSE

The purpose of this document is to regulate the process of receiving, analysing, and processing reports of unlawful conduct, coming from those who intend to keep their identity confidential and benefit from the protection provided in the event of any retaliation suffered because of the report. Whistleblowing is a tool through which a qualified person, holder of a legal relationship identified below, can report unlawful conduct and acts.

The purpose of the following procedure is, on the one hand, to make the potential whistleblower aware of his or her rights, the correct procedures, and the extent and limits of his or her protection; on the other hand, for the recipient, and any other parties involved in the management and processing of the report, to know the scope of its task and the related responsibilities; Last but not least, third parties that may be mentioned in the report may also have knowledge of what may be the processing of data concerning them and what type of access is possible to the same data

2. SCOPE OF APPLICATION

According to Law No. 179 of 30 November 2017 "Provisions for the protection of those who report crimes or irregularities of which they have become aware in the context of a public-private employment relationship" and Legislative Decree No. 24 of 10/03/2023, the following can make reports:

- the subordinate worker, and the temporary worker who works at ISATI Srl;
- the self-employed, the freelancer or consultant who carries out his/her work activity at ISATI Srl;
- the Intern or trainee, paid or unpaid, who works at ISATI Srl;
- the person with administrative, managerial, control, supervisory or representative functions, even if such functions are exercised on a purely de facto basis, at ISATI Srl;
- the external collaborator and consultant as well as the worker and collaborator of companies supplying goods or services and carrying out works in favour of ISATI Srl.

3. LEGISLATIVE SOURCES OF REFERENCE

- Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of EU law;
- Law no. 179 of 30 November 2017 "Provisions for the protection of those who report crimes or irregularities of which they have become aware in the context of a public or private employment relationship";
- ANAC Guidelines of 9.6.2021 on the protection of those who report crimes or irregularities of which they have become aware due to an employment relationship, pursuant to art. 54-bis, of Legislative Decree no. 165/2001 (so-called whistleblowing)
- ANAC FAQ on Anti-Corruption – whistleblowing

- ANAC Regulation for the management of reports and protection of authors of reports of offences or irregularities of which they have become aware in the context of an employment relationship referred to in art. 54 bis of Legislative Decree No. 165/2001.
- Legislative Decree no. 231 of 08/06/2001 and subsequent amendments which regulates the administrative liability of legal persons, companies, and associations, including those without legal personality, pursuant to art. 11 of Law no. 300 of 29 September 2000.
- TFEU of 13/12/2007 and subsequent amendments which organizes the functioning of the European Union and determines the sectors, the delimitation, and the method of the exercise of its competences.
- Regulation (EU) 2016/679 on data protection of the European Parliament and of the Council of 27/04/2016.
- Law no. 179 of 30 November 2017 "Provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship".
- Legislative Decree no. 24 of 10/03/2023 which regulates the protection of persons who report violations of national or European Union regulatory provisions that harm the public interest or the integrity of the company of which they have become aware in a public or private work context and to ensure the truthfulness and correctness of all the activities carried out.

4. CONTENT OF THE REPORT

The report must be as detailed as possible and provide as many elements as possible, known to the complainant, useful for carrying out the necessary checks and controls, also for the purpose of identifying the perpetrators of the alleged unlawful conduct.

The reported unlawful conduct must relate to situations of which the subject has become directly aware "by reason of the employment relationship" and, therefore, certainly include what has been learned by virtue of the office held, but also the information that has been acquired on or due to the performance of work duties.

The report must therefore contain the following essential elements:

- personal details of the whistleblower;
- a clear and as complete as possible description of the facts to be reported;
- details of the perpetrator of the facts, if known;
- any other parties who may report on the facts;
- any documents that may confirm the validity of the facts;
- any other information that may provide useful feedback on the existence of the reported facts.

ANONYMOUS REPORTS

The discipline of whistleblowing and the accompanying protections do not apply to anonymous reports, i.e. without elements that allow their author to be identified: the typical protection of the institute will be guaranteed, therefore, only in the case of reports formulated by clearly identified subjects. Anonymous reports will be taken into consideration by ISATI Srl only if they relate to particularly serious facts and only if adequately circumstantiated and described in detail, such as to bring to light facts and situations that are concretely relevant and referable to contexts determined at the time of the report.

5. REPORTING CHANNELS

Reports must be sent through the channels provided for this purpose:

INTERNAL CHANNEL:

- in writing, by registered mail with the wording "CONFIDENTIAL" to the Chairman of the 231 Supervisory Board of ISATI Srl: Ing. Christian Montani;
- in written form by e-mail to the address: christian.montani@smartup.vip specifying in the subject: *report of wrongdoing of the company Isati Srl* and attaching the form attached to this completed in all its sections;
- in oral form, by booking an appointment with the SB for a face-to-face meeting.

In the event of an anonymous report, this will be followed up only if adequately substantiated and with all the information elements useful for verifying it, regardless of the knowledge of the whistleblower.

All whistleblowing reports are totally exempt from the right of access by third parties.

EXTERNAL CHANNEL:

The report to ANAC through the platform available on the Authority's institutional website can be made if one of the following conditions is met:

- the reporting person has already made an internal report and the same has not been followed up;
- the reporting person has reasonable grounds to believe that, if the reporting person were to make an internal report, it would not be effectively followed up or that the report could lead to a risk of retaliation;
- The reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

In oral form:

- through telephone lines or voice messaging systems;

- by means of a face-to-face meeting scheduled within a reasonable time at the request of the reporting person;

By public disclosure:

- via the press;
- via television or radio;
- via the internet or other IT means;
- via social networks.

6. PREREQUISITES FOR INTERNAL REPORTING

The following may be subject to internal reporting:

- violations that harm the public interest or the integrity of ISATI Srl;
- administrative, civil, criminal, tax and accounting offences;
- relevant unlawful conduct pursuant to Legislative Decree no. 231/2001
- the violation of the *Modello Organizzativo Generale* provided for by Legislative Decree no. 231/2001 and of the one in force in ISATI Srl;
- infringements of national or EU law, in particular offences relating to the following areas: public contracts; financial services, products and markets and the prevention of money laundering and the financing of terrorist; product safety and compliance; transport safety; protection of the environment and health and safety in the workplace; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems, etc.

Disputes, claims or requests related to a personal interest of the reporting person or of the person who has filed a complaint with the judicial or accounting authority that relate exclusively to their individual employment relationships, or inherent to their employment relationships with hierarchically superior figures, may NOT be reported.

7. RECIPIENTS AND REPORTING METHODS

The law provides for the responsibility of the entire process of receiving and managing reports to the Chairman of the 231 Supervisory Body, who for the company ISATI Srl is identified as Ing. Christian Montani, and on whom all the charges related to the protection of whistleblowers and the investigation activities in relation to the contents of the reports are focused.

The SB may involve other parties within the corporate structure regarding the activities of ascertaining unlawful acts; However, these subjects must be involved only with reference to the reported facts, and no element that could lead to the identification of the reporting party must be shared with them.

During the investigation activity, the SB may involve, in compliance with the confidentiality of the identity of the whistleblower and the contents of the report, the internal offices identified from time to time based on the type of investigation activity that comes to the fore.

8. VERIFICATION OF THE REPORT

The SB is required to carry out an investigation into the facts reported. The performance of this activity must not encroach on areas of competence of other administrative bodies, such as the exercise of disciplinary actions.

The key principle to be considered during the investigation activities is that relating to **the protection of the confidentiality of the subjects involved**, starting from the whistleblower, but also including the reported person, as well as other persons mentioned in the report as persons possibly informed of the facts.

Any other parties involved in the investigation will have to play a limited role and have access to the information relating to the report limited to what is strictly necessary.

The investigative activity of the SB is aimed at verifying the information exposed by the report, to identify the possible emergence of crimes, offenses or administrative irregularities or malfunctions in the processes of the entity.

During the investigation phase, the SB must not inform the reported person of the fact that a report has been filed against him/her nor must it communicate the results of the management (for example, the reported person must not be informed in any way that the report concerning him or her has been transmitted to the competent judicial authority, otherwise the risk is to alter the investigation activity of the Public Prosecutor's Office).

It is good that the communication channel is kept active and that the communications given to the whistleblower are also recurrent, to keep him "hooked" and make him participate in the activities implemented by the SB following the report.

Within 7 days of receipt, the SB takes charge of the report and notifies the whistleblower of the start of the investigation.

The preliminary analysis may lead the SB to archive the report, where he,

- manifests lack of interest in the integrity of public administration;
- manifests incompetence of Isati Srl on the issues reported;
- manifestly unfounded due to the absence of factual elements capable of justifying investigations;
- manifests non-existence of the legal requirements for the exercise of the relevant powers;
- ascertained the generic content of the whistleblowing report that does not allow the facts to be understood, or the reporting of offences accompanied by inappropriate or irrelevant documentation;
- production of documentation only in the absence of reporting of unlawful conduct or irregularities;
- lack of data that are essential elements of whistleblowing;

- repeated reports by the same person on facts already reported.

9. PREREQUISITES AND CONDITIONS FOR MAKING AN EXTERNAL REPORT

Without prejudice to the preference for the internal channel, it is also possible to make a report through an external channel.

ANAC is responsible for activating and managing this channel that guarantees, also through the use of encryption tools, the confidentiality of the identity of the reporting person, the person involved, and the person mentioned in the report, as well as the content of the report and the related documentation. Access to this channel, however, is only permitted under certain conditions. In particular, the reporting person may only make an external report if, at the time of submission:

- the internal channel, although mandatory, is not active or, even if activated, does not comply with the provisions of the decree with reference to the subjects and methods of submitting internal reports that must be able to guarantee the confidentiality of the identity of the whistleblower and of the other protected subjects;
- the reporting person has already made an internal report and the same has not been followed up by the designated entity;
- the reporting person has reasonable grounds to believe, on the basis of concrete circumstances and information that can actually be acquired and, therefore, not on mere inferences, that, if he or she were to make an internal report, effective follow-up would not be given;
- the reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

The activation and management of this channel are entrusted to ANAC.

10. FORMS OF WHISTLEBLOWER PROTECTION (pursuant to Article 54 bis of Legislative Decree 165/2001)

- a) Confidentiality obligations on the identity of the whistleblower and avoidance of the right of access to the report: Except in cases where liability for slander and defamation can be established pursuant to the provisions of the Criminal Code or Article 2043 of the Civil Code and cases in which anonymity is not enforceable by law (e.g. criminal investigations, tax or administrative matters, inspections by control bodies) **the identity of the whistleblower is protected.**
- b) Therefore, subject to the exceptions set out above, the identity of the whistleblower cannot be revealed without the whistleblower's express consent and all those who receive or are involved in the handling of the report are required to protect the confidentiality of such information. Violation of the duty of confidentiality is a source of disciplinary liability, without prejudice to other forms of liability provided for by law. As regards, in particular, the scope of the disciplinary



proceedings, if the dispute is based, in whole or in part, on the report and knowledge of the identity of the whistleblower is indispensable for the defence of the accused, the report will be used for the purposes of disciplinary proceedings only in the presence of the whistleblower's consent to the disclosure of his or her identity (Article 54 bis, paragraph 3 of Legislative Decree no. 165/2001).

The whistleblower's report is also exempt from the right of access.

The document cannot, therefore, be viewed or extracted by applicants, falling within the scope of the exclusion cases referred to in art. 24(1)(a) of Law no. 241/90.

EXCLUSION OF DISCRIMINATION AGAINST THE WHISTLEBLOWER

Any form of retaliation or discriminatory measures, direct or indirect, affecting working conditions for reasons directly or indirectly related to the complaint shall not be permitted or tolerated against an employee who makes a report pursuant to these guidelines. Discriminatory measures include unjustified disciplinary action, harassment in the workplace and any other form of retaliation that leads to intolerable working conditions.

ATTACHMENT

Form for the possibility of nominative/anonymous reporting (in case of anonymous reporting, do not fill in the first section)

DATA OF THE WHISTLEBLOWER who intends to keep his/her identity confidential and benefit from the protections referred to in Legislative Decree no. 24 of 10/03/2023	
Name:	
Surname:	
Role/Function:	
Telephone (for any further contacts):	
E-Mail (for any further contacts):	
SUBJECT OF THE REPORT	
1	Administrative, civil, criminal, tax and accounting offences. <input type="checkbox"/>
2	Significant unlawful conduct pursuant to Legislative Decree no. 231/01 or violation of the organization and management model. <input type="checkbox"/>
3	Offences falling within the scope of acts of national or EU law: in particular, offences relating to the following areas: public contracts; financial services, products and markets and the prevention of money laundering and terrorist financing; product safety and compliance; transport safety; protection of the environment and health and safety in the workplace; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems. <input type="checkbox"/>
4	Acts or omissions affecting the financial interests of the EU as referred to in Art. 325 of the Treaty on the Functioning of the European Union as specified in the relevant secondary legislation of the European Union. <input type="checkbox"/>
5	Acts or omissions concerning the internal market, as referred to in Art. 26(2) of the Treaty on the Functioning of the European Union, including infringements of the European Union competition and State aid rules, as well as infringements of the internal market linked to acts infringing the corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage which defeats the purpose of the applicable corporate tax legislation. <input type="checkbox"/>
6	Acts or conduct that defeat the object or purpose of the provisions referred to in EU acts or conduct that defeats the object or purpose of European Union provisions in the areas indicated in the previous points. <input type="checkbox"/>
OTHER INFORMATION IN THE REPORT	
- place where the event took place, date and possibly time	
- persons involved (managers, managers, ISATI SRL workers and/or private or public third parties) - (name and surname)	
- companies involved (private or public) - (company name and registered office)	

- witness(s), if any, to the event - (*name and surname*)

- brief description of the facts:

- how he became aware of the fact:

- objective circumstances of possible violence or threat:

OTHER INFORMATION IN THE REPORT

- Justification for the offence (*tick one or more boxes*):

is criminally relevant

violates Company Policy,
the Code of Ethics or other
provisions that can be sanctioned
by disciplinary action

causes financial damage to
ISATI Srl

damages the image of ISATI
Srl

violates environmental and
occupational safety
regulations

constitutes a case of
mismanagement of resources

discriminates against the
whistleblower

other, specify _____

N.B.: attach any documentation accompanying this report.

Date _____