



**Management of reports –
II *Whistleblowing***

Who can report?

The following individuals are entitled to report violations of which they have become aware in the context of their work:

- **employees**, with any type of contract;
- **self-employed workers**;
- **collaborators, freelancers, and consultants**;
- **volunteers and interns**, even if unpaid;
- **shareholders** (individuals);
- individuals holding positions, whether official or de facto, in **administration, management, control, supervision, or representation**.

In general, all stakeholders of the company.

When can a report be made?

A report can be made:

- **when the legal relationship is ongoing**;
- **when the legal relationship has not yet started**, if the person making the report became aware of a violation during the selection process or in other pre-contractual stages;
- **during the probationary period**;
- **after the termination of the legal relationship**, if the person making the report became aware of violations before the relationship was dissolved (e.g., retirees).

What can be reported?

Behaviors, acts, or omissions that may be reported include:

- **offenses committed in violation of European Union regulations related to specific sectors** (*including public procurement; product safety and compliance; environmental protection; public health; consumer protection; personal data protection; information systems security*);
- **acts or omissions that harm the financial interests of the European Union, as well as those that compromise the free movement of goods, people, services, and capital** (*e.g., violations related to competition and state aid*).

- **crimes considered "underlying offenses»** according to Legislative Decree 231/01;
- **Violations of the organizational model adopted** according to Legislative Decree 231/01.

The report may also concern information related to conduct aimed at **concealing** the violations mentioned above, as well as violations **not yet committed** but that the whistleblower reasonably believes could occur based on concrete evidence.

What cannot be reported?

The following cannot be reported:

- **disputes, claims, or requests related to the personal interests** of the whistleblower that solely concern their individual working relationships with colleagues or superiors;
- **violations** already regulated by European Union directives and regulations and the implementing provisions of Italian law **that already provide specific reporting procedures.**
- **violations related to national security**, as well as **procurement related to defense or national security** aspects, unless such aspects fall within the relevant European Union derived law;
- **clearly unfounded information;**
- **information that is already entirely in the public domain;**
- information acquired solely based on unreliable rumors or hearsay (**so-called "rumors"**).

The Whistleblower Protections

The protection system provided by Legislative Decree 24/2003 offers the following types of protection:

1. protection of the confidentiality of the whistleblower's identity, the identities of the individuals reported or otherwise involved in the report, as well as the content of the report and related documentation. By submitting a report, **you will maintain complete anonymity** unless you choose to voluntarily provide personal information. The whistleblower's personal identification data, if disclosed by the whistleblower, will be viewed (and stored) exclusively by the Reporting Manager appointed by Humantech, **except in cases of malicious or defamatory reports.**

2. protection from potential retaliation, including attempted or threatened retaliation by the organization against the whistleblower as a result of the report;

3. limitations on criminal, civil, or administrative liability regarding the disclosure and dissemination of certain categories of information, which apply under specific conditions;

4. provision of support measures by Third Sector organizations listed in a special registry published by ANAC.

Extension of Whistleblower Protections

The protections provided by the Decree also **apply to individuals other than the whistleblower** who could be subject to retaliation due to their role in the reporting process and/or their specific relationship with the whistleblower. These include:

- so-called "**facilitators**," that is, those who have supported the whistleblower in making the report;
- **colleagues** and individuals within the same work environment as the whistleblower;
- **relatives or stable partners** of the whistleblower;
- **entities owned by the whistleblower** or operating within the same work environment as the whistleblower.

Loss of Whistleblower Protections

At the time of the report, **the whistleblower must have reasonable grounds to believe that the information being reported is true.**

The protections provided by the Legislative Decree 24/23 do not apply if the whistleblower is found to be criminally or civilly liable for defamation or slander, or for similar offenses committed when making a report to the judicial or auditing authorities, and committed with intent or gross negligence.

In the event of loss of protections, in addition to the application of **disciplinary sanctions**, an **administrative fine ranging from 500 to 2,500 Euros** may also be imposed by ANAC.

How can you submit a report?

In compliance with legal requirements, **Humantech S.r.l.** has implemented its internal reporting channel, providing the Recipients with an **IT platform** that meets the requirements set out by Legislative Decree 24/23, accessible via the following link:

<https://whistlesblow.it/c/humantech-srl>

as well as from the dedicated "Whistleblowing" page available on the company's website:

<https://gruppohumantech.com/whistleblowing/>

Through the Platform, it is possible to make:

- a **written report** by completing a guided Reporting Form;
- an **oral report** by requesting a private meeting with the internal Reporting Manager.

The reports must, in any case, be **detailed and substantiated**.

Using a unique identification number automatically generated by the Platform (which cannot be retrieved or duplicated in any way), the whistleblower will be able to **monitor** the progress of their report and, if necessary, communicate with the Reporting Manager appointed by the Company.

How will your report be handled?

The management of the internal reporting channel and the report itself have been entrusted by **Humantech S.r.l.** to an **internal Reporting Manager**, who is independent and specifically trained in report management. The Reporting Manager will handle the report according to the procedure* adopted by the Company.

In particular, the internal Reporting Manager **will diligently follow up** on the reports received, verifying their content and conducting an **internal investigation** to assess the validity of the report and enable the adoption of measures to prevent or sanction any identified irregularities or offenses.

** It is possible to consult the whistleblowing procedure adopted by Humantech S.r.l. by sending a specific request to the email address info@gruppohumantech.it.*

The Whistleblower will be **informed** of the receipt of the report and the outcomes of the investigations carried out.

More specifically, the internal reporting channel manager will:

- **provide the Whistleblower with an acknowledgment of receipt of the report** within seven days from the date of receipt;
- **maintain communication with the Whistleblower**, including requesting any additional information regarding the subject of the report;
- **provide feedback to the Whistleblower** within three months from the acknowledgment of receipt, or, if no acknowledgment is issued, within three months from the expiration of the seven-day period following the submission of the report.

What other reporting channels are available to the Whistleblower?

▪ THE EXTERNAL CHANNEL OF ANAC

The National Anti-Corruption Authority (**ANAC**) operates an external reporting channel that ensures, even through encryption tools, the confidentiality of the whistleblower's identity, the individuals reported or otherwise involved in the report, as well as the content of the report and related documentation.

Reports will be **managed by ANAC** according to the procedure adopted by the authority itself.

The whistleblower can submit an external report only if, at the time of submission:

- the internal reporting channel, although mandatory, is not active, or even if activated, it does not comply with the provisions of the Decree;
- the whistleblower has already made an internal report, and it has **not been followed up** by the designated person or office;
- the whistleblower has **reasonable grounds to believe that**, if they make an internal report, **it will not be effectively followed up**, or that it could result in the **risk of retaliation**;
- the whistleblower has **reasonable grounds to believe** that the violation may pose **an imminent or obvious danger to the public interest**;
- the whistleblower is the **Reporting Manager and/or the alternate Reporting Manager appointed** by the Company.

What other reporting channels are available to the Whistleblower?

▪ PUBLIC DISCLOSURE

It is possible to make information about violations known to the public **through the press** or other means of dissemination capable of reaching an unlimited number of people (including **social media**).

However, the whistleblower is protected only if, at the time of disclosure, one of the following **conditions** applies:

- The whistleblower **has previously made both an internal report and an external report to ANAC, which remained unanswered** within the timeframes established for processing reports (3 or 6 months).

- The whistleblower has a founded and reasonable belief that the violation may pose **an imminent or obvious danger to the public interest**, or that an external report may result in the **risk of retaliation or may not be effectively followed up**.

▪ REPORTING TO THE JUDICIAL AUTHORITY

The whistleblower has the option to assess the possibility of making a report to the judicial authority if they become aware of unlawful conduct in their work context.