

**POLICY ON THE MANAGEMENT OF INTERNAL REPORTING PURSUANT
TO LEGISLATIVE DECREE No. 24/2023
(WHISTLEBLOWING)**

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1) Object

This Policy lays down the principles and methods for handling reports of breaches or alleged breaches of national or EU law undermining the public interest or the integrity of Fondazione Human Technopole ('Foundation') knowledge of which has been acquired in a work-related context and have been received through the Foundation's own internal reporting channels (whistleblowing). As regards external reports, the relevant details are given in the dedicated section of the Foundation's website (the relevant details about the channel, procedures and grounds for external reporting are published in a special section at the ANAC (National Anti-Corruption Authority) institutional website).

Since reports may also regard offences pursuant to Legislative Decree No. 231/2001 or breaches of the Foundation's 231 Organisational Model, it should be noted that this Policy does not replace the provisions of said Organisational Model, nor may be interpreted in such a way as to exclude its application. Therefore, the provisions of the 231 Organisational Model shall also apply to all matters not specifically mentioned herein.

2) Abbreviations, terms, definitions

For the purposes of this document, the following definitions apply:

- **breaches:** conduct, acts or omissions harming the public interest or the Foundation's integrity as specified by Legislative Decree No. 24/2023 and which include, but are not limited to:
 - offences pursuant to Legislative Decree No. 231/2001;
 - breaches of the Organisational Model or Code of Ethics;
 - offences falling within the scope of the European Union or national acts that concern public procurement, financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; 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;
 - offences affecting the financial interests of the European Union and relating to the internal market;
 - any other administrative, accounting, civil or criminal offence.

- **information on breaches:** information, including reasonable suspicions, about breaches committed or, on the basis of concrete evidence, deemed likely to occur in the Foundation, as well as elements regarding attempts to conceal such breaches;
- **reporting:** oral or written communication of information on breaches;
- **internal reporting:** the oral or written communication submitted through the internal reporting channels that the Foundation has established;
- **external reporting:** the oral or written communication submitted through the reporting channels that the National Anti-Corruption Authority has established;
- **public disclosure:** making of information on breaches available in the public domain through the press or electronic means or, in any event, media capable of reaching a large number of people;
- **reporting person:** natural person who reports or publicly discloses information on breaches acquired in the context of his or her work-related activities;
- **facilitator:** a natural person who assists a reporting person in the reporting process, operating within the same work-related context and whose assistance should be confidential;
- **work-related context:** current or past work or professional activities, performed as part of a working relationship with the Foundation, 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 such information through public disclosure or by informing law officers or the court of auditors;
- **person concerned:** a natural or legal person that is referred to in the internal or external report or public disclosure as a person to whom the breach is attributed or is in any event involved in the reported or publicly-disclosed breach;
- **follow-up:** any action taken by the party entrusted with managing the reporting channel to assess the accuracy of the allegations made, the outcome of the investigation's progress and any measures taken;
- **feedback:** provision to the reporting person of information on the action envisaged or taken as follow-up.

3) Normative references

Fondazione Human Technopole By-laws

Fondazione Human Technopole 231 Organisational Model

Legislative Decree No. 24/2023

Legislative Decree No. 231/2001

4) Purpose

This Policy applies to all those employed by or working with the Foundation either internally or externally.

5) Subject matter and contents of a report

In accordance with current legislation, in order to protect the public interest or the Foundation's integrity, anyone employed by or working with the Foundation, either internally or externally, may report breaches or alleged breaches of national law (including offences pursuant to Legislative Decree No. 231/2001 or breaches of the Foundation's 231 Organisational Model) or European Union law noted whilst carrying out his or her duties. To the extent possible, reports shall be based on precise and consistent evidence.

To enable correct handling of the report, we recommend that it specify:

- a) name of the reporting person (whilst remembering this is not compulsory when submitting a report) and contact details (to protect the reporting person's identity still further, we recommend that the contact details provided be personal and, in any event, located outside the e-mail domain or other means of communication managed by the Foundation);
- b) details of time and place where the reported matter occurred;
- c) a concise, clear and complete description of the matters being reported;
- d) names or other elements that enable the person(s) concerned to be identified;
- e) any other parties able to provide details concerning the matters being reported and any documents that can support the allegations;
- f) details of how and in what capacity the reporting person received information on the breaches;
- g) any other particulars that can prove the accuracy of the allegations made in the report.

Reports shall only be made in good faith and concern breaches or offences that the whistleblower believes, to the best of his or her knowledge, have definitely occurred or are at least very likely to occur. Therefore, no protection shall be afforded in the case of reports based on information that is not sufficiently precise or detailed or has been obtained second-hand (in other words, reports based on “pure speculation or hearsay” shall not be allowed). Furthermore, the provisions and protection contained in this Policy and Legislative Decree No. 24/2023 shall not apply to complaints, claims or requests linked to a personal interest of the reporting person or person submitting a report to law officers or the court of auditors that are solely related to his or her individual working relationships.

Anonymous reporting is also possible.

6) Reporting procedure and whistleblower protection

In order to make written in-internal reports, the Foundation has set up an electronic channel that can be accessed through the dedicated section at its website.

To ensure that the reporting person’s identity remains confidential, the electronic channel utilises encryption.

Retention and processing of data and information contained in the report shall be handled electronically. The use of hard copies is possible, but should be kept to an absolute minimum. All report management activities are designed to minimise data and its processing. The reporting person shall be provided with details about the processing of personal data used to handle the report. All persons that perform processing on behalf of the Foundation (Controller) shall receive prior training and authorisation.

The reporting person may also decide to submit a report by phone or through other voice messaging systems provided by the Foundation (whose up-to-date details shall be published in the dedicated section of its website) or, alternatively, by requesting a meeting with the manager of the internal reporting channel that should be fixed within a reasonable timeframe.

Where a recorded telephone line or another recorded voice messaging system is used for reporting, subject to the consent of the reporting person, the reporting channel manager may document the report by making a recording of the conversation in a durable and retrievable form or through a complete transcript. In the case of a transcript, the reporting person may check, rectify and agree the transcript by signing it.

Where an unrecorded telephone line or another unrecorded voice messaging system is used for reporting, the report shall be documented in the form of accurate minutes of the

conversation written by the reporting channel manager. The reporting person may check, rectify and agree the minutes of the conversation by signing them.

On the other hand, when the whistleblower asks to make an oral report during the course of a meeting with the reporting channel manager, subject to the consent of the former, the latter shall document the report by making a recording of the conversation in a durable and retrievable form or in the form of minutes. In the case of minutes, the reporting person may check, rectify and agree the minutes of the meeting by signing them.

When handling the report (written or oral), the whistleblower's identity shall be known solely to the person or department to whom the Foundation has entrusted management of the reporting channel pursuant to article 4 of Legislative Decree No. 24/2023 (and, where applicable, an assistant of the latter with a similar duty to maintain confidentiality) which must ensure confidentiality. The identity of the reporting person shall be kept separate from the records and documents produced whilst handling the report.

The identity of the reporting person shall not be disclosed without his or her specific consent, except where there are statutory provisions covering cases in which criminal, civil or disciplinary liability regarding the report may be proven against him or her, those in which anonymity prevents exercising of rights or protection of the Foundation or wrongly-accused persons, as well as regards legal requirements and legitimate requests from the Authorities (e.g. when information is needed to carry out criminal, tax or administrative investigations, so that supervisory bodies can perform their duties, etc.).

In any event, any form of retaliation or discrimination against the reporting person, whether direct or indirect, for reasons directly or indirectly connected with the report is forbidden and, anyway, null. Failure to comply with such prohibition shall represent a breach of the Foundation's 231 Organisational Model.

A reporting person who maintains s/he has been subject to such discrimination shall provide a full account to the reporting channel manager (in the manner described above) who, having decided whether the claim is justified, shall, in the case of discrimination or retaliation, notify the *Consiglio di Sorveglianza* so that it can take the necessary measures to resolve the situation and/or rectify the adverse effects of the discrimination.

In performing his or her duties, the reporting channel manager shall also offer the above-mentioned protection to those persons whose cooperation is requested whilst investigating the report, including facilitators.

7) Receiving reports, investigation, decisions and consequent actions

Reports received shall be examined by the reporting channel manager. In particular, since reports may also regard serious offences pursuant to Legislative Decree No. 231/2001 or breaches of the Foundation's 231 Organisational Model (so called "231 Reports"), collection and preliminary examination (pre-screening) of all reports shall be performed –as agreed with the *Organismo di Vigilanza*– by an internal member of the *Organismo di Vigilanza* also empowered to appoint trained assistants bound by a duty of maintaining the confidential nature of the information received.

Reports received are subject to pre-screening by the above-mentioned persons acting in the capacity of reporting channel manager. This pre-screening is designed to separate 231 Reports from other types of report ("Other reports" or "Non-231 Reports").

All subsequent report pre-screening, investigative activity and handling (including communications with the reporting person) shall be performed, respectively, by:

- The *Organismo di Vigilanza* as regards 231 Reports;
- The Foundation Director (also by appointing and using trained assistants bound by a duty to maintain the confidential nature of the information received) as regards Other Reports,

who perform the required activities whilst acting in the capacity of reporting channel manager pursuant to applicable legislation.

Following pre-screening, reports are subject to preliminary examination to determine, based on the elements currently to hand, whether grounds exist to consider them inadmissible and clearly unfounded.

For example, a preliminary examination shall reject reports that are vague, unintelligible, spurious, unrelated to the forms of misconduct outlined hereafter, do not contain precise details of the allegations, fail to specify how and in what capacity the reporting person became aware of the matters s/he has reported, regarding which there are no apparent reasons to protect the Foundation's reputation and, in any event, lack any other element needed to be able to launch an investigation.

Reports that are deemed inadmissible or clearly unfounded shall not undergo further investigation. In any event, the reporting party shall be provided with feedback in the manner specified hereafter.

Reports that are neither inadmissible nor clearly unfounded shall undergo investigation by examining all reported matters in detail to the extent of powers issued and in accordance with the provisions of article 5 of Legislative Decree No. 24/2023. In particular, the appointed reporting channel manager is assigned the task of (a) acknowledging receipt of the report to the reporting person within seven days of that receipt; (b) maintaining communication with the reporting person, where necessary, asking him or her for further information; (c) giving diligent follow-up to the reports received; (d) providing feedback on the report within three months of acknowledgment of receipt or, if no acknowledgement was sent, three months from the expiry of the seven-day period after the report was made.

The order of priority for investigating reports and the speed of the investigation and subsequent considerations depend on the type and seriousness of the allegations, how important it is to protect the Foundation, also as regards any sanctions that might be inflicted, the complexity of the investigation itself and other tangible matters relating to the report.

Upon completing the investigation, the appointed reporting channel manager shall consider the documents and information obtained and make a decision with regard to the allegation(s).

The decision may be a reasoned statement confirming whether the allegation is substantiated or unfounded.

When the allegation is substantiated, the *Organismo di Vigilanza* and Director shall advise the *Consiglio di Sorveglianza* of its findings in order to perform the follow-up actions falling within its remit. When falling within his/her remit, the Director shall be directly responsible for implementing suitable measures and, where opportune, advise the *Consiglio di Sorveglianza*.

The reporting channel manager shall inform the reporting person of its decisions at the address provided only where and to the extent this is possible in the light of current legislation, confidentiality requirements, protection of third-party rights and the need to protect its autonomy and independence.