

Whistleblowing

*Legislative Decree no. 24 - March 10, 2023
Implementation of EU Directive 2019/1937*





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1 - Who?

Who can be the whistleblower?

Everyone operating in the work environment of an entity in the public or private sector is legitimate to report as:

- Public employee
- Employed workers of private sector entities;
- Self-employed workers who work for subjects in the public or private sector;
- Collaborators, freelancers and the consultants who work for subjects in the public or private sector;
- Any persons with employment relationships ended or not started
- Volunteers and trainees
- Shareholders and persons with administrative, management, control, supervisory or representative functions
- Workers under the supervision or direction of contractors/subcontractors

Who is the whistleblower?



A whistleblower is **a person** who reports, discloses or denounces to the judicial or accounting authority, **violations** of national or European Union regulatory provisions **that affect the public interest or the integrity of the public administration or private entity**, of which he or she has become aware in a **public or private employment context**.



2 - What?

What can be the object of the whistleblowing?

Behaviors, acts or omissions that affect the public interest or integrity of the public administration or private entity and consist of:

- 1** **Illegal conduct in accordance with standard UNI EN ISO 37001**
- 2** **Administrative, accounting, civil, criminal offenses**
- 3** **Illegal conduct in accordance with Legislative Decree No. 231 of June 8, 2001**
- 4** **Violations of the planned organization and management models**



**Violations
of national
regulatory
provisions**

What can be the object of the whistleblowing?




1 Offenses within the scope of the acts of the **European Union**

2 Acts or omissions affecting the **financial interests** of the Union

3 Acts or omissions concerning the **internal market** (by way of example: antitrust and state aid violations);

4 Acts or conduct that **defeat the object or purpose** of the provisions set forth in Union Acts.

What can be the object of the whistleblowing?



The report may also deal with the following

1

Information regarding conduct directed at **hiding** the above violations

2

Illegal activities that **have not yet been committed** but that the whistleblower reasonably believes are likely to happen in the presence of **concrete, precise and concordant evidences**

3

Well-founded suspicions

3 - Reporting channels

Reporting channels

Reports are to be submitted using the channels provided for this purpose

1 Internal channel (**WHISPLI**)

2 External channel (managed by **ANAC**)

3 **Public Disclosure**

4 Reporting to the judicial or accounting authority

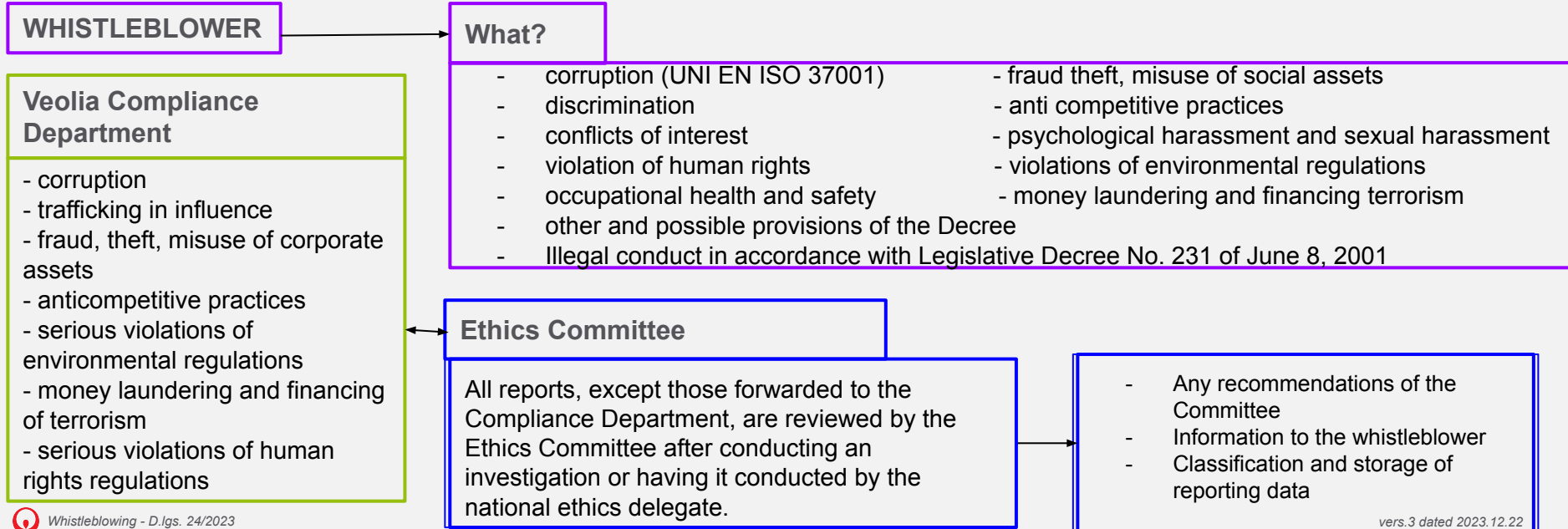
BEWARE

The choice of reporting channel is no longer left to the discretion of the whistleblower. The use of the internal channel is favored, and **only upon the occurrence** of one of the conditions set forth in **Article 6 can** an external report can be made.

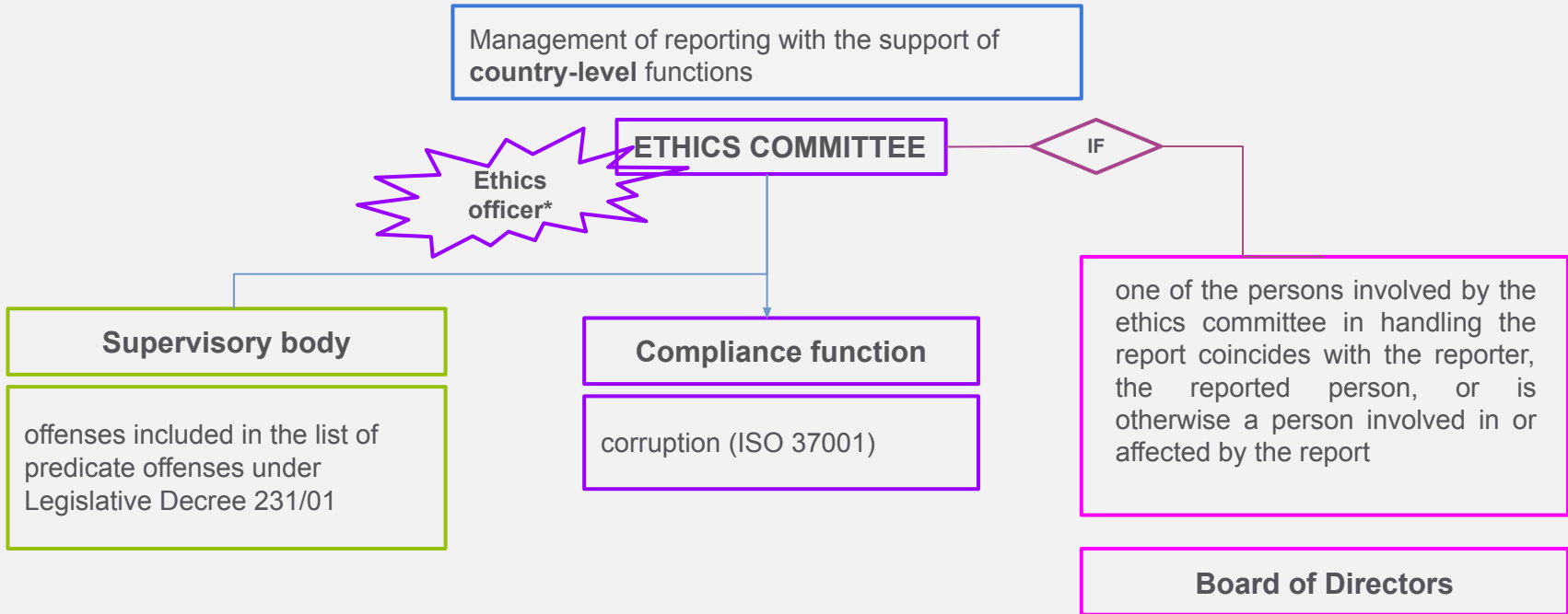
| 3.1 -  WHISPLI

What is WHISPLI?

It is a digital platform adopted by the Veolia Group and Siram in order to strengthen the exercise of the right to ethics alert. [\(link to intranet\)](#)



After the report is received



*relevant country representative

WHISPLI VOICE

New

via WHISPLI VOICE



- Via the ethics hotline **+39 (0)409720087**
- Request a meeting via **video conference** or **in person**

Instructions for use and benefits

A digital hotline provides instructions in the **selected language** to help the whistleblower **record as detailed a message as possible**.

It allows all employees to make their voices heard, wherever they are. The hotline will be available 24/7 in 22 countries and 13 languages.

Maintains security and confidentiality. Reports made through the phone line are transferred directly, without editing or filtering, to the Whispli platform.

Enables compliance with legal requirements. Recording of verbal reports meets the legal requirements for whistleblower protection in force in some countries.



3.2 - External Channel - ANAC

External Channel - Anac

It is possible to report to the Authority only where one of the following conditions is occurred

1

There is no provision within the work environment for mandatory **activation** of the internal reporting channel, or this channel, even if mandatory, **is not active** or, even if activated, **does not comply** with the provisions of Article 4;

2

The reporting person **has already made** an internal report and it **has not been followed up**;

3

The reporting person has **reasonable grounds** to believe that if he or she made an internal report, the report **would not be effectively followed up** or that the report itself **could result in the risk of retaliation**;

4

The reporting person has **reasonable grounds** to believe that the violation may cause **imminent or obvious danger** to the public interest.

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3.3 - Public Disclosure

Public Disclosure



Public disclosure means: "put information about violations in the public domain through print or electronic media or otherwise through means of dissemination capable of reaching a large number of people."

Public Disclosure

Whistleblower who makes a public disclosure benefits from the protection provided by this Decree if one of the following conditions occurred at the time of the public disclosure:

1

The whistleblower has previously made an internal and external report or has made an external report directly and **no response has been given within the time limit** regarding the measures planned or taken to follow up on the reports;

2

The whistleblower **has reasonable grounds** to believe that the violation **may pose an imminent or obvious danger to the public interest**;

3

The whistleblower has **well-founded reason** to believe that the external report may involve **the risk of retaliation or may not be effectively followed up** because of the specific circumstances of the particular case, such as those where evidence may be concealed or destroyed or where there is a well-founded fear that the reporting person may be colluding with or involved in the violator.

4 - Protection of the whistleblower

Confidentiality protection



- Protection of the identity of the whistleblower in criminal, accounting and disciplinary proceedings;
- The identity of the **persons involved** and **the persons mentioned in the report is also protected**: *"The subjects of the public and private sector, ANAC, as well as the administrative authorities to which ANAC transmits external reports under their jurisdiction, **protect the identity of the persons involved (reported) and the persons mentioned in the report** until the conclusion of the proceedings started as a result of the report in compliance with the same guarantees provided in favor of the reporting person".*

Protection from retaliation



- Even attempted or threatened retaliation is outlawed.
- The Legislature has embraced a broad notion of retaliation, by which is meant: "*any conduct, act or omission, even if only **attempted or threatened**, carried out by reason of the report, complaint to the judicial or accounting authority, or public disclosure, and which **causes or may cause** the whistleblower or the person making the complaint, either directly or indirectly, unfair harm.*"
- An exemplary and non-exhaustive list of everything that may represent retaliation is included.

Limitation of liability

A person who discloses or disseminates information about violations:

- covered by the obligation of confidentiality or
- relating to the protection of copyright or
- the protection of personal data or
- discloses or spreads information about violations that offends the reputation of the person involved or reported

*«When, **at the time of the disclosure or diffusion**, there were reasonable grounds for believing that the disclosure or diffusion of the same information **was necessary** to reveal the violation and the report, public disclosure, or denunciation to the judicial or accounting authority was made in the required manner».*

Unless the act constitutes a crime, liability, including civil or administrative liability, for acquiring or accessing information on violations is excluded.

Support measures

A list of Third Sector entities that provide whistleblowers with support measures is established at ANAC. The list, **published by ANAC on its website**, contains Third Sector entities that provide support measures.

The measures consist of information, **free assistance and consulting** of charge on how to report and the protection from retaliation offered by national and EU regulatory provisions, the rights of the person involved, and the terms and conditions of access to legal aid.

Loss of protections



When it is established, even by a judgment of first instance, that the whistleblower is criminally liable for the offenses of **defamation or slander** or otherwise **for the same offenses committed with the report to the judicial or accounting authority or his civil liability, for the same title, in cases of willful misconduct or gross negligence**, the protections are not guaranteed and **a disciplinary sanction is imposed** on the reporting or whistleblower.