



# WHISTLEBLOWING REPORTING PROCEDURE

**(In accordance with Legislative Decree No. 24 of March 10, 2023)**

*Milano, 15th December 2023*

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## 1 INTRODUCTION

"Whistleblowing" is a tool through which employees and collaborators of an organization can report, to specific individuals or entities within the organization itself, a potential fraud, a crime, an offense, or any irregular conduct committed by other individuals within the organization. Employees and collaborators are typically the first individuals to become aware of potential risk situations, and therefore, they are also the first ones capable of promptly reporting them to the organization before any harm can occur.

The purpose of "Whistleblowing" is to enable organizations to address the reported issue as soon as possible, making known situations of risk or harm and contributing to the prevention and counteraction of possible wrongdoings.

The virtuous management of "Whistleblowing" not only helps identify and counter possible wrongdoings and spread a culture of ethics and legality within organizations but also creates an atmosphere of transparency and a sense of participation and belonging. This is generated by overcoming employees' fear of retaliation from social bodies or colleagues or the risk of having their report ignored.

## 2. REGULATORY REFERENCES

*Legislative Decree of March 10, 2023, No. 24 (published in the Official Gazette on March 15, 2023, No. 63) implementing Directive (EU) 2019/1937 of the European Parliament and of the Council, dated October 23, 2019, concerning the protection of individuals reporting breaches of Union law and provisions on the protection of individuals reporting breaches of national legal provisions (Whistleblowing Decree);*

ANAC Resolution No. 311 of July 12, 2023, "Guidelines on the protection of individuals reporting breaches of Union law and protection of individuals reporting breaches of national legal provisions. Procedures for the submission and management of external reports";

Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, concerning the protection of individuals reporting breaches of Union law;

Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016, on the protection of individuals with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC.

## 3. REPORTING PARTIES

In accordance with Legislative Decree 24 of 2023, the entities authorized to make reports are:

- Employees of MZ EVENTS SRL
- Freelancers, independent professionals, and consultants providing their services to MZ EVENTS SRL;
- Individuals with administrative, managerial, supervisory, control, or representative function

Individuals intending to make a report are guaranteed the following protections:

- **Confidentiality** (Articles 4 and 12 of Legislative Decree No. 24, March 10, 2023): The identity of the reporting person, including any other information from which that identity could be indirectly inferred, cannot be disclosed without the explicit consent of the reporter.
- **Prohibition of Retaliation** (Article 17 of Legislative Decree No. 24, March 10, 2023): Reporters cannot be subjected to any form of retaliation, and any behaviour, act, or omission, even if only attempted or threatened, that occurs due to the report and may cause unjust harm to the reporting person is strictly prohibited.

The same protections are also ensured:

- To individuals within the same working context as the reporting person who are emotionally or relationally connected up to the fourth degree of kinship.
- To colleagues of the reporting person, working within the same professional context and maintaining a regular and ongoing relationship with said individual.

#### **4. SUBJECT MATTER OF REPORTS**

According to Article 2 of Legislative Decree No. 24 of March 10, 2023, reports must pertain to "*violations*" understood as "*behaviours, acts, or omissions that harm public interest or the integrity of public administration or private entities.*" These violations include:

- Administrative, accounting, civil, or criminal offenses.
- Unlawful conduct relevant under Legislative Decree No. 231 of June 8, 2001, within the following offenses:
  - Offenses committed in relationships with Public Administration concerning undue receipts (Article 24, Legislative Decree 231/01).
  - Offenses committed in relationships with Public Administration involving corruption (Article 25, Legislative Decree 231/01).
  - Offenses against industry and commerce (Article 25 bis. 1, Legislative Decree 231/2001).
  - Corporate offenses (Article 25-ter, Legislative Decree 231/01).
  - Offenses in the field of market abuse (Article 25-sexies, Legislative Decree 231/2001).
  - Offenses in the field of occupational health and safety (Article 25 septies, Legislative Decree 231/2001).
  - Environmental offenses (Article 25 undecies, Legislative Decree 231/2001).
  - Offenses against personal identity (Article 25-quinquies, Legislative Decree 231/01).
  - Computer crimes and unlawful data processing (Article 24 bis, Legislative Decree 231/2001).
  - Offenses of organized crime (Article 24 ter, Legislative Decree 231/2001).

- Offenses with the purpose of terrorism or subversion of the democratic order as provided by the penal code and special laws (Article 25-quater, Legislative Decree 231/01).
- Practices of female genital mutilation (Article 25-quater-1, Legislative Decree 231/01).
- Offenses of counterfeiting coins, public credit cards, stamp values, and instruments or signs of recognition (Article 25-bis, Legislative Decree 231/01).
- Transnational offenses (Law of March 16, 2006, No. 146, Articles 3 and 10).
- Receipt, money laundering, and use of funds or assets of illicit origin (Article 25 octies, Legislative Decree 231/2001).
- Crimes regarding non-cash payment instruments (Article 25-octies.1, Legislative Decree 231/2001).
- Crimes related to copyright infringement (Article 25 novies, Legislative Decree 231/2001).
- Inducing not to make statements or to make false statements to the judicial authority (Article 25 decies, Legislative Decree 231/2001).
- Employment of third-country nationals whose stay is irregular (Article 25-duodecies, Legislative Decree 231/2001).
- Racism and xenophobia (Article 25-terdecies, Legislative Decree 231/2001).
- Fraud in sports competitions and abusive exercise of gambling or betting, and gambling carried out by means of prohibited devices (Article 25 quaterdecies, Legislative Decree 231/2001).
- Tax offenses (Article 25 quinquiesdecies, Legislative Decree 231/2001).
- Smuggling offense (Article 25 sexesdecies, Legislative Decree 231/2001).

Reports can be made not only during the course of employment or collaboration but also:

- When the employment or collaboration has not yet commenced, if the information about violations was acquired during the selection process or in other pre-contractual phases.
- During the probationary period.
- Subsequently, after the termination of the employment or collaboration, if the information about violations was acquired during the course of the relationship itself.

**It is emphasized that personal grievances cannot be the subject of a report.** Reports, in fact, concern situations in which the reporter acts to protect a non-personal interest. The reported fact usually relates to dangers or risks that affect the organization as a whole, other employees or collaborators, third parties, the property, or, more generally, the community.

The legal reference for this principle is Article 2, paragraph 1, letter a) of Legislative Decree No. 24 of March 10, 2023, which states: *"The provisions of this decree do not apply: a) to disputes, claims, or requests related to a personal interest of the reporting person... that exclusively concern their individual employment relationships."*

It is also specified that:

- Reports must not contain accusations that the reporter knows to be false, and, in general, the report should not be used as a tool to resolve personal issues.
- The report does not guarantee any protection to the reporter if they have contributed to the commission of the illegal conduct.
- The organization commits to protect the reporter only regarding possible retaliatory or discriminatory actions taken due to the report. However, there may be possible disciplinary sanctions that the reporter could face for past behaviours.

## 5. ENTITY RESPONSIBLE FOR MANAGING REPORTS

In MZ EVENTS SRL, a dedicated body responsible for managing reports (referred to as the "*Whistleblowing Body*") has been established, consisting of:

- The Human Resources Representative
- A member appointed by the Internal Corporate Commission
- The president of the Supervisory Body of the 231 Model.

## 6. REPORTING METHODS

Reports can be received through various methods, as outlined below:

### **Written Paper Form:**

Reports can be submitted in written form on paper. The reporter must obtain the "*Whistleblowing Report Form*" (available on the company server in the "Whistleblowing" directory), fill it out, and send it in a sealed envelope by regular mail to the attention of the "Whistleblowing Body" at the address Via Carlo Farini, 81, 20159 Milan.

The form allows the reporter to provide their data. In cases where the reporter provides their data, MZ EVENTS SRL guarantees data confidentiality in accordance with privacy regulations (European Regulation 679/2016).

For anonymous reports, only clear, adequately detailed reports, presented with a wealth of particulars not based on mere suspicions, generic circumstances, and unverifiable facts will be considered.

Note: ANAC Resolution No. 311 of July 12, 2023, "Guidelines on the protection of individuals reporting breaches of Union law and protection of individuals reporting breaches of national legal provisions. Procedures for the submission and management of external reports" suggests that the report be placed in two sealed envelopes: the first with the identifying data of the reporter along with a photocopy of their identification document, and the second with the report, ensuring confidentiality. Separating the reporter's identifying information from the report. Both should then be placed in a third sealed envelope bearing the wording "Whistleblowing Body" and "To be opened exclusively by the Whistleblowing Body" on the outside.

ANAC Guidelines also suggest using registered mail with acknowledgment of receipt to ensure the certainty of delivery and allow the reporter to have a delivery receipt necessary for evaluating compliance with the specified response times.

**Written Electronic Form:**

Reports can be submitted in a written electronic form. MZ EVENTS SRL has implemented a dedicated technological platform available at the link "[mzevents.segnalaprotetto.it](https://mzevents.segnalaprotetto.it)" that allows sending reports directly to the Whistleblowing Body.

**Oral Reporting:** Reports can also be made orally. In this case, the reporter is invited to contact the Whistleblowing Body personally through one of its members.

In this case, the Whistleblowing Body will document the outcome of the report, providing the reporter with the opportunity to verify, rectify, and confirm the record of the meeting through their signature.

## 7. CONTENT OF REPORTS

The report must include all the elements necessary to initiate verification and investigation activities to ascertain the validity of the reported facts. The aspects that should be presented include:

- Description of the reported facts.
- Circumstances (time and place) in which the incident occurred.
- Details enabling the identification of the subject(s) generating the reported behaviour.
- Indication of other individuals who might have information about the reported facts.
- Indication of any documents or information that can provide evidence regarding the reported facts.

## 8. MANAGEMENT OF REPORTS

All reports, regardless of the method of receipt, must be considered by the Whistleblowing Body and appropriately investigated within 7 days of receipt.

If necessary, the Whistleblowing Body may request the reporter to provide further clarifications or additions useful for the management of the report.

Within three months from the receipt of the report, the Whistleblowing Body must provide feedback to the reporter regarding the management and outcome of the report.

## 9. MANAGEMENT OF REPORTS AND PRIVACY REGULATIONS

In relation to GDPR privacy regulations (European Regulation 679/2016), the following principles of report management are highlighted to ensure that the methods are in line with and harmonized with data protection management:

- The Whistleblowing Body responsible for receiving and managing reports must be appointed and authorized for data processing.
- The storage of reports must be carried out in a manner to prevent breaches of confidentiality.
- The Whistleblowing Body must receive training prior to the rest of the personnel, with particular attention to ensuring data security.
- Adequate privacy information must be prepared for the involved reporters and subjects of the reports.
- A Data Protection Impact Assessment (DPIA) must be prepared for Whistleblowing processing, included in the register of processing activities.

## 10. MANAGEMENT OF EXTERNAL REPORTS

The external reporting channel is entrusted to ANAC (National Anti-Corruption Authority), which, with the entry into force of Legislative Decree No. 24 of March 10, 2023, can receive and must manage external reports from individuals belonging to the private sector.

According to Article 6 of Legislative Decree No. 24 of March 10, 2023, external reports can be made under the following conditions:

- In the absence of a provision or activation of an internal reporting channel within the relevant work context, or if the internal reporting channel does not comply with the provisions of Article 4 of Legislative Decree No. 24 of March 10, 2023.
- In cases where the report made through the internal channel has not been addressed.
- If the reporter has reasonable grounds to believe that making an internal report would be futile or could pose the risk of retaliation.
- If the reporter has reasonable grounds to believe that the violation may pose an imminent danger to public interest.

Just like for internal reporting, for external reporting as well, ANAC has activated a channel that ensures the confidentiality of the reporter, either through a dedicated online platform or orally via telephone lines, voicemail systems, or in-person meetings with the designated personnel.

The procedures for managing external reports by ANAC are essentially overlapping with those related to the management of internal reports activated by MZ EVENTS SRL.

**For further information, the ANAC website can be consulted at <https://www.anticorruzione.it/>.**