

Whistleblowing Framework

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1.0 Purpose

The purpose of this document is to remove factors that may hinder or discourage reporting, such as fear of retaliation or discrimination, or doubts about the procedure to follow.

To this end, this procedure aims to provide operational guidance on how to make a report.

2.0 Description

This procedure governs the methods for reporting offenses within the framework of activities for the prevention of corruption, known as “Whistleblowing,” as described in the Code of Ethics and the Anti-Corruption Policy of HRIT Srl.

The term whistleblower refers to an employee who identifies a possible fraud, danger, or other risk that could harm colleagues, shareholders, suppliers, partners, the public, or the organization’s reputation, and reports it to the authorities authorized to intervene.

This protection mechanism, already present in other countries such as the United States and the United Kingdom, was introduced into Italian legislation by Art. 1, paragraph 51 of Anti-Corruption Law 190/2012, which added Art. 54 bis “Protection of the public employee who reports offenses” to Legislative Decree 165/2001, later amended by Law 179 of November 30, 2017.

The whistleblower “who reports unlawful conduct that they become aware of due to their work relationship may not be sanctioned, demoted, dismissed, transferred, or subjected to any organizational measure having negative effects, direct or indirect, on working conditions resulting from the report” (Law 179/2017, paragraph 1). The law also provides for the use of IT tools and promotes the use of encryption to ensure confidentiality of the whistleblower’s identity and of the content of reports and related documentation.

On March 9, 2023, the Italian Council of Ministers approved the legislative decree implementing European Directive 2019/1937 concerning the protection of individuals who report violations of national or EU regulations harming the public interest or the integrity of public administrations or private entities, of which they became aware in a public or private working context. The decree was published in Official Gazette No. 63 of March 15, 2023 (Legislative Decree of March 10, 2023, No. 24). It outlines the protection rules for whistleblowers. The protections are extended to all individuals who report violations learned in their work context, as well as “facilitators,” colleagues, relatives, or stable partners of the whistleblower. The decree also introduces new requirements for companies, which must adopt internal reporting channels ensuring the highest level of confidentiality. In

companies with fewer than fifty employees, only internal reporting is permitted, excluding external reporting and public disclosure.

3.0 Terms and Definitions

The term whistleblower refers to the employee who identifies possible fraud, danger, or another risk that may harm colleagues, shareholders, suppliers, partners, the public, or the organization's reputation, and reports it to authorized authorities.

4.0 Scope of Application

The whistleblowing procedure of HRIT Srl applies to all internal personnel and third parties involved in all processes and resources within the scope of certification.

5.0 Subject of the Reporting

Reports submitted under this procedure for the protection of organizational integrity must be detailed and concern unlawful conduct, relevant and based on precise and consistent factual elements, or violations of the organization's management and control model, of which individuals become aware in the performance of their duties. The reporting therefore concerns actions or omissions that are:

- unlawful;
- carried out in violation of Codes of Conduct (e.g., Code of Ethics) or other company provisions or regulations subject to sanctions;
- capable of causing financial or reputational damage to HRIT Srl or employees or other individuals working within the company.

Relevant reports are those concerning behaviors, risks, crimes, or irregularities as per applicable law.

6.0 Content of the Reports

The whistleblower must provide all elements enabling internal Responsible Parties to conduct proper verification of the reported facts. To this end, reports should preferably include:

- personal details of the person making the report, including their position in the company;
- a clear and complete description of the reported facts;
- if known, the time and place in which the facts occurred;
- personal details or information (such as job title and department) allowing identification of the individual responsible for the reported conduct;
- details of any other persons who may testify on the reported facts;
- details of any documents that may confirm the validity of the reported facts;
- any other information useful to substantiate the reported facts.

7.0 Methods and Recipients of the Reporting

Reports may be addressed to:

- the Supervisory Body;
- the Chief Compliance Officer;
- Management.

Reports submitted to any of these individuals or received by any HRIT employee must be promptly forwarded, with respect for confidentiality, to the Supervisory Body responsible for confidential registration and maintaining the relevant log.

Reports may also be made via a dedicated website ensuring anonymity:
<https://whistleblowing.hrit.it/#/>

8.0 Activities to verify the Substantiation of the Report

The Supervisory Body is responsible for managing and verifying the substantiation of the circumstances described in the report, respecting impartiality and confidentiality, and may undertake any actions deemed appropriate, including interviewing the whistleblower or individuals who may clarify the facts.

If the report is found to be substantiated, depending on the violation, the Supervisory Body will:

- file a complaint with the competent judicial authority;
- inform Management for appropriate action, including disciplinary measures;
- inform the Chief Compliance Officer;
- adopt any additional measures necessary to protect HRIT.

9.0 Documentation Retention

To guarantee management and traceability of reports and related activities, the designated Responsible Party ensures the preservation of all related documentation for two years from receipt of the report.

10.0 Protection of the Whistleblower

Confidentiality obligations regarding the whistleblower's identity and exemption from access rights to the report

The whistleblower's identity may not be revealed. Specifically:

- In criminal proceedings, the identity is protected under Art. 329 of the Code of Criminal Procedure.
- In proceedings before the Court of Auditors, the identity cannot be revealed until the investigative phase is closed.
- In disciplinary proceedings, the identity cannot be revealed unless the allegation is based on independent investigations. If the allegation depends on the report and knowing the identity is indispensable for defense, the report may only be used with the whistleblower's consent.

Violation of confidentiality obligations leads to disciplinary liability, without prejudice to other forms of liability provided by law.

Reports are also exempt from administrative access rights under Law 241/1990 and cannot be viewed or copied.

11.0 Prohibition of Discrimination Against the Whistleblower

No retaliation or discriminatory measures affecting working conditions may be taken against employees who report under this procedure.

Discriminatory measures include unjustified disciplinary actions, workplace harassment, or any reprisal generating intolerable working conditions.

Employees believing they have suffered discrimination must inform the Anti-Corruption Officer, who, after verification, reports to Management. Management must evaluate appropriate measures to restore conditions and, where applicable, initiate disciplinary action against the perpetrator.

12.0 Responsibilities of the Whistleblower

Whistleblower protection is not granted when their criminal liability for slander, defamation, or other crimes committed through reporting is established, even in the first instance, or their civil liability in cases of malicious intent or gross negligence.

Abuse of this procedure, such as reports made with opportunistic intent or solely to harm others, constitutes liability.