

**ORGANIZATIONAL  
IMPLEMENTATION  
ACT  
OF THE WHISTLEBLOWING  
REGULATION**

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## 1. Legislation

Whistleblowing is an institution designed to protect individuals who report offences, crimes or improprieties, verified in the working environment and affecting the interest and/or the integrity of the Organization. Therefore, *"all those situations in which the object or the purposes of the activities carried out in the private sector for the full realization of public purposes is frustrated, which divert the purposes or undermine the correct course of action"* are included. Reports having another object and for which the confidentiality protection granted by the Whistleblowing legislation is not required will be treated as ordinary reports.

In the private sector, the first regulatory text is found in Law 179/2017 which imposed on private sector companies equipped with organizational models pursuant to Legislative Decree 231/2001 to provide themselves with specific channels for reporting illicit conduct. By Legislative Decree 24/2023, Italy has implemented the European Directive 2019/1937, concerning the protection of informers (so-called Whistleblower/Reporter).

In addition, in the drawing-up of this document account was taken of:

- ANAC Guidelines, approved with resolution no. 311 dated 12.7.23;
- Operational guide for private bodies, issued by Confindustria, in October 2023.
- European Parliament Regulation no. 679 dated 27 April 2016 relating to the protection of individuals with regard to the processing of personal data, as well as the free circulation of such data;
- Opinion on a draft legislative decree implementing the Directive (EU) 2019/1937 of the European Parliament and of the Council dated 23 October 2019, concerning the protection of people who report violations of Union law (so-called whistleblowing directive) - 11 January 2023
- Opinion of the Privacy Guarantor on "Guidelines Plan on the protection of persons reporting violations of Union law and protection of persons reporting violations of national regulatory provisions – procedures for the submission and management of external reports", provision 6 July 2023, no. 304

## 2. Definitions

WHISTLEBLOWER OR REPORTER	The natural person who makes the report ( or the public disclosure) of information regarding the violations acquired within their "work-related context".
ORGANISATION	The company which develops and adopts the Whistleblowing procedure.
INTERNAL REPORT	The communication, written or oral, of information on violations of national or European Union regulatory provisions which damage the public interest or the integrity of the administration of the private body, of which one has become aware on the workplace, submitted via the internal reporting channel.
EXTERNAL REPORT	The communication, written or oral, of information on violations of national or European Union regulatory provisions which damage the public interest or the integrity of the administration of the private body, of which one has become aware on the workplace, submitted via the external reporting channel set up by the ANAC.
ANAC	National Anti-Corruption Authority whose institutional mission consists in the prevention of corruption in all areas of administrative activity. For further information visit <a href="http://www.anticorruzione.it/">www.anticorruzione.it/</a>
PUBLIC	Making information about violations publicly available through press or electronic means or in any case through means of distribution capable of reaching a large number of people.

DISCLOSURE	
FACILITATOR	A person who assists the whistleblower through the process of reporting, operating within the same work-related context and whose identity must be kept confidential. For instance, a colleague from the Reporter's office or another office, or a colleague who holds the status of trade unionist.
WORK-RELATED CONTEXT	Work or professional activities, present or past, carried out within the context of working relationships as better specified throughout the procedure, through which, regardless of the nature of such activities, an individual acquires information about the violations and in which context may risk suffering retaliation in case of reporting or of public disclosure or of report to the judicial or accounting authority.
PERSON INVOLVED/ REPORTED	The natural or legal person mentioned in the internal or external report namely in the public disclosure as person to whom the violation is attributed or as person in any way implicated in the violation reported or disclosed publicly.
RETALIATION	Any conduct, act or omission, even attempted or threatened, carried out as a result of the report, of the complaint to the judicial or accounting authority or of the public disclosure and which causes or may cause to the reporting subject or to the person who filed the complaint, directly or indirectly, unjust damage, such as, by way of example and not exhaustively: dismissal, suspension or equivalent measures; downgrading or failure to promote; the change of functions, the change of workplace, the reduction of salary, the modification of the working time; the suspension of training or any restriction of access to it; negative notes of credit or negative references; the adoption of disciplinary measures or other sanctions, including pecuniary ones; coercion, intimidation, harassment or ostracism; discrimination or in any case adverse treatment; failure to convert a fixed-term employment contract into a permanent employment contract, whereby the worker has a legitimate expectation of such conversion; failure to renew or early termination of a fixed-term employment contract; damage, including to the person's reputation, in particular on social media, or economic or financial injury, including loss of economic opportunities and loss of income; improper listing on the basis of a formal or informal sectoral or industry agreement, which can prevent the person from finding employment in the field or the industry in the future; the early termination or cancellation of the contract for the supply of goods or services; the cancellation of a license or a permit; the request to undergo psychiatric or medical examinations .
ANONYMOUS REPORTING	The report from which it is not possible to infer the identity of the Reporter.

### 3. Purpose

The Organization, in the pursuit of its corporate purposes, is committed to combating illicit conduct, at any working level, both through the diffusion and promotion of ethical values and principles, and through the effective implementation of rules of conduct and control processes, in accordance with the requirements set by the applicable regulations.

In compliance with the Legislative Decree 24/23, the Organisation sets up an internal reporting channel, through the IT platform called **Tip-Off**, in order to facilitate reporting of illicit conduct within the working environment.

The purpose of this procedure is to define in a simple and clear way the internal operating modalities of the Organisation to report any violations of which one becomes aware in the exercise of the work activity.

This procedure aims at ensuring a serene environment for the Whistleblower/Reporter who wants to proceed in such way, so that he or she can feel himself or herself free from fears, retaliations or discriminations.

## 4. Scope of application

### 4.1 Roles and tasks

**Living Divani s.r.l.**, VAT number 00786120964, with headquarters in Strada del Cavolto 22040 — Anzano del Parco (CO) is the organisation that guarantees the implementation of the regulations provided for by the legislation of Whistleblowing, providing adequate information to the interested parties and setting up this procedure and the internal channel that can be consulted on the company's website.

In particular, the Board of Directors, evaluated the different corporate functions present in the company and/or in support of it, considering the training, competence and any further consequential and/or incidental aspect for the purposes of the application of Legislative Decree 24/2023, has elected as the body in charge - for the purposes of managing reports and the related Whistleblowing obligations – **GL Consulting S.r.l.**, authorising the assignment of such role.

**GL Consulting S.r.l.**, a company external to the Organization, duly appointed as Data Controller pursuant to art. 28 of the GDPR, deals with the mere management of Whistleblowing reports (Reports Manager), therefore, in brief, carries out the following activities:

- receives reports via the Whistleblowing platform;
- issues a notification of receipt of the report within seven days of the date of receipt;
- investigates and verifies the report, declaring it valid or - otherwise - archiving it;
- updates and keeps communication with the Reporter/Whistleblower;
- provides a proper follow-up to the reports received;
- transmits the outcome of the report.

The Reports Manager has autonomy and independence from the management and top bodies of the company and has specific expertise in the management of reports of violations and the related internal investigation activities.

The Reports Manager can make use of internal company functions or external professionals appointed for this purpose, in case investigation or in-depth analysis is carried out. These internal company functions - external professionals, previously trained, are appointed and authorized through a specific letter of assignment and appointment which explicitly regulates also the duties of privacy and confidentiality and any related privacy obligations. In any case, in the event that there is need to make use of the technical assistance of third-party professionals, as well as the specialized support of the staff of other company functions/directions, it is necessary - in order to guarantee the confidentiality obligations required by the regulation- to obscure any type of data that could allow the identification of the reporting person or any other person involved (think, for instance, of the facilitator or other people mentioned in the report).

It is specified that - in the event that the Whistleblower has reasonable grounds to believe that, if he/she made an internal report, this would not have effective follow-up (for example, because the reports Manager proves to be involved or interested in the report) namely that the report itself could lead to the risk of retaliation – this one, in accordance with art. 6 lett. c) of Legislative Decree 24/2023, can submit the report through the external channel set up by ANAC.

The Report Manager is not responsible for any assessment regarding individual responsibilities and any subsequent measures or procedures resulting from the performance of management activities.

**Easynet S.p.A.** supplies the software **Tip-Off**, without having visibility regarding the personal data processed therein. This company was duly appointed as data controller pursuant to art. 28 of the GDPR, having provided adequate guarantees with respect to the risk inherent in the processing of personal data.

### 4.2 Objective scope of application – What can be reported? What cannot be reported?

The Whistleblower/Reporter can report behaviours, acts or omissions that damage the public interest or the integrity of the Organization such as:

- Offenses that fall within the scope of application of European Union acts related to the following fields: public procurement; financial services, products and markets and prevention of money laundering and financing of terrorism; product safety and compliance; transport security; protection of the environment; radiation protection and nuclear safety; food and feed safety and animal health and well-being; public health; protection of consumers; protection of private life and of personal data and security of networks and information systems;
- Violations of national law;
- Civil, administrative, criminal and accounting offences;
- Well-founded suspicions, supported by concrete elements such as symptomatic indicators such to make the Reporter reasonably think that one of the violations provided for by the decree and hereunder indicated could be committed
- Acts or omissions that damage the financial interests of the Union;
- Acts or omissions regarding the domestic market (for example: violations regarding competition and State aid)
- Acts or behaviours that nullify the object or purpose of the provisions set out in Union acts.

**What cannot be reported:**

- a) **complaints, claims or requests linked to a personal interest of the Reporter. For example, reports regarding labour disputes or discrimination between colleagues, interpersonal conflicts between the reporter and another worker or with line managers, reports related to data processing carried out within the individual work relationship in absence of injuries of the public interest or of the integrity of the public administration or private body, are therefore excluded;**
- b) **news clearly without foundation;**
- c) **information already totally in the public domain;**
- d) **information acquired on the sole basis of indiscretions or scarcely reliable rumours (so called backstairs gossip)**
- e) reports of violations if already regulated on a mandatory basis by the European Union or national acts indicated in part II of the annex to Legislative Decree 24/2023, namely from the national ones that implement the European Union acts indicated in Part II of the annex to Directive (EU) 2019/1937;
- f) reports of violations with regard to national security, as well as contracts relating to aspects of defence or national security, unless such aspects fall under the secondary legislation of the European Union.

Such reports will not receive the “Whistleblowing” protection; therefore, they will not follow the process described hereafter. Reporters can appeal to the suitable internal areas of the Organisation or to the Authorities in charge.

In the case of receipt of **anonymous reports**, it is specified that these ones, whenever they prove to be exact, detailed and supported by appropriate documentation, can be equated to ordinary reports and, as such, will be taken in charge. Wherever, subsequently, the author of such reporting should be identified, this one would benefit from that moment from all the protections provided for by Legislative Decree 24/23.

### **4.3 Subjective scope of application – Who can submit the report?**

The report can be submitted from the following subjects:

- Employees;
- Self-employed workers (with a contract regulated by Title III, Book V, of the Civil Code; Holders of a partnership referred to in art. 409 of the civil procedure code; Holders of a partnership referred to in art. 2 of Legislative Decree n. 81/2015)

- Co-workers, freelancers and consultants;
- Volunteers and apprentices, paid and unpaid;
- President, Councilors and people with administrative, management, control, supervisory or representation functions, even when the functions are exercised merely de facto.

#### 4.4 When can a report be submitted?

The Whistleblower/Reporter can submit a report:

- When the legal relationship is in progress;
- When the legal relationship hasn't started yet, if the information about the violations has been acquired during the selection process or during other pre-contractual phases;
- During the probationary period;
- After the dissolution of the legal relationship if the information about the violations has been acquired before the dissolution of the relationship itself (for example retired people)

### 5. The report

#### 5.1 Object of the report

The Whistleblower/Reporter must provide all the elements necessary to proceed with verifications and assessments, in order to evaluate the validity of the facts that are object of reporting.

**The reports must be adequately detailed and specified, based on precise and consistent elements, as well as lacking a clear instrumental, emulative nature and defamatory or slanderous attitude.**

By way of example, the report can present the following elements:

- If one chooses to indicate his/her personal information: name, surname, contact details, and the role or function covered within the Organisation may be reported in the reporting field.
- A clear and comprehensive description of the facts that are object of the report;
- If known, time and place circumstances in which the reported facts have been committed;
- If known, the personal information or other elements (such as the qualification or function in which the activity is carried out) which allow to identify the subject/s who has/have committed the reported facts;
- Indication of other subjects who can give information about the reported facts;
- Indication of possible documents that can confirm the validity of such facts;
- Any other information that can provide useful feedback regarding the existence of the reported facts.

#### 5.2 Types of report

The Reporter/Whistleblower must use the internal channel (written or oral) only when he/she wants to submit a report pertaining to the violations previously listed, relevant for the application of the Whistleblowing legislation, ex Legislative Decree 24/2023, and for the recognition of the protections provided for the reporter.

#### 5.3 Management of the report

The management process of the reports follows the following course:

**i) Acquisition of the report**

Within a maximum of seven days of receiving the report, the Manager notifies the Reporter that the report has been received. It is underlined that this feedback does not imply for the Manager of the report any evaluation of the contents that are object of the report

since it only aims at informing the Reporter about the correct receipt of it.

*PLEASE NOTE:* Whenever, by mistake, the Whistleblower/Reporter submits the report to a non-competent subject (that is to a subject different from the one identified by the Organisation), the report must be sent, within seven days of the receipt, to the Manager of the report, via the specifically dedicated internal channel, **giving simultaneous notice of the transmission to the Whistleblower/Reporter and, encouraging this one to submit the same report through the platform.** It is specified that the report received from the non-competent party will remain open until the Whistleblower/Reporter submits the report via the platform and that the non-competent individual will not receive any updates regarding the report. Meanwhile, the Report Manager will take charge of the report, as per this procedure; however, updates will be transmitted to the Whistleblower/Reporter once he formalizes the report through the dedicated platform.

Seven days after receiving the report from the non-competent party and in case of total inertia from the Whistleblower/Reporter, the Manager of the reports will reach out to the Whistleblower/Reporter, through the contacts possibly contained in the report sent by the non-competent subject.

#### **ii) Processability of the report**

The Manager of the report verifies the existence of the subjective and objective prerequisites, namely the legitimacy of the Reporter /Whistleblower to submit the report as well as the correspondence of the report to the scope of application of the regulation (see chapter 4).

The report Manager will provide appropriate and motivated feedback regarding the "non-processability" of the report, requiring, if appropriate and necessary, further elements and insights, and then proceed with archiving it (in case the non-processability should be confirmed).

#### **iii) Admissibility of the report**

For admissibility purposes, the Reporting Manager verifies the existence of the essential requirements, therefore, the circumstances of time and place, personal information or other elements that allow identifying the person to whom the reported facts can be attributed (for a precise indication of the requirements, please refer to chapter 5.1).

If, at the conclusion of the preliminary analysis phase, the following conditions should come out:

- lack of data which constitute the essential elements of the report;
- obvious groundlessness, due to the absence of elements attributable to the violations typified by the legislator;
- a generic content of the report such as not to allow understanding of the reported facts;
- the transmission of inappropriate or irrelevant documentation or which is not complemented by an actual report

the report will be considered inadmissible. The Report Manager will provide appropriate and motivated feedback regarding the "inadmissibility" of the report, requiring, if appropriate and necessary, further elements and insights, and then proceed with archiving it (in case the "inadmissibility" of the report should be confirmed).

If the report is clearly unfounded or made for purposes other than those indicated in this procedure, with malice or serious fault, it is possible that the Organisation will take appropriate measures.

#### **iv) investigation**

Once the admissibility of the report has been assessed, the internal investigation begins on the reported facts and conduct to assess their existence. The process will proceed with specific tests, analyses and assessments regarding the validity of the facts reported, in order to formulate any recommendations regarding the adoption of the necessary corrective actions on the areas and company processes involved, with the aim of strengthening the internal control system.

It will be possible to:

- a) request clarifications, additional elements, documents and information from the Reporter/Whistleblower, via the internal channel dedicated to this purpose;



- b) initiate specific analyses, possibly involving the company departments interested in the report, through audits, interviews, document analysis, inspections, technical consultancy, research on public databases, checks on company equipment, etc...
- c) make use, if necessary, of experts or valuers external to the Company.

It is specified that, if, for investigative reasons, other subjects should also be made aware of the content of the report and/or the documentation attached to it, the identity of the people involved (reporter, facilitator, reported and other people mentioned in the report), and of all data from the disclosure of which this can be indirectly deduced, will be obscured. If such data is strictly necessary for the investigation conducted by external parties (possibly involved by the Manager), it will be necessary to extend the duties of privacy and confidentiality, typical of the Manager, also to external parties through specific contractual clauses, to be included in the agreements stipulated with the external party.

Once the preliminary investigation has been carried out, in the presence of elements of evident groundlessness of the report, this will be archived with adequate justification. Instead, where there is a vague indication of the validity of the report, it is advisable to immediately contact the relevant internal bodies or external bodies/institutions, on the basis of their respective competences. The involvement of the former ones may be aimed at:

- a) report to the management responsible for the function interested by the report about any "action plan" necessary for the implementation of the relevant control procedures, also guaranteeing the monitoring of the actualization of the related implementation activities carried out;
- b) agree with the functions concerned on any initiatives to be undertaken to protect the interests of the Company (for instance, legal actions, suspension/cancellation of suppliers),
- c) request the initiation of disciplinary proceedings against the Whistleblower/Reporter, in the case of reports for which fraudulent intent and/or merely slanderous intent has been ascertained

**v) Conclusion of the process**

The report Manager will provide feedback to the reporter/Whistleblower, within a maximum of three months from the date of notice of receipt or, failing that, from the date of expiry of the seven-day period for such notice (this deadline could be postponed in the presence of circumstances requiring a longer time to carry out the appropriate checks).

The "feedback" to the Reporter/Whistleblower could consist of:

- notice of archiving, with related justification;
- ascertaining of the validity of the report and its transmission to the appropriate bodies (es. Company *management*, human resources department)
- report of the activities carried out up to that moment and/or the activities he/she wants to carry out further. In this case it will be communicated that there will be a subsequent notification about the outcome.

Please note that the report Manager will draft a periodic (annual) update on the overall activity carried out, to be sent to the governing body, taking care of deleting every personal data processed.

## 5.4 Documentation storage

For the purpose of documenting and guaranteeing evidence of the management of reports and of all the related activities carried out by the report Manager or on his behalf, the documentation will be stored for the time necessary to process the report and, in any case, no longer than five years from the date of communication of the final outcome of the reporting procedure.

## 6. Reporting channels

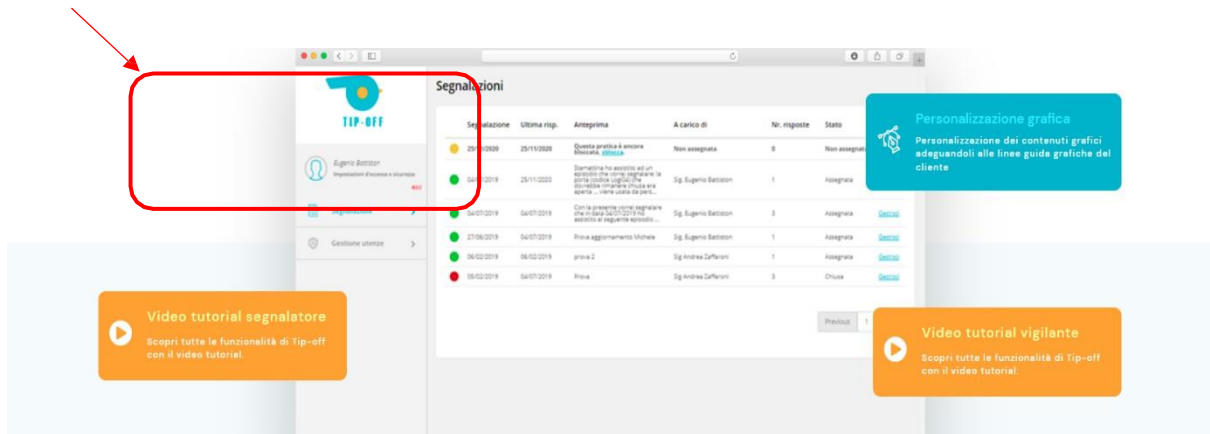
Reports must be submitted, **exclusively and as a priority**, through the internal channel, in written or oral form. The external channel can be used only and exclusively if the conditions indicated in point 6.2 are met.

### 6.1 Internal channel: written form

The Organization makes available to the Whistleblower/Reporter an IT platform called **Tip-Off**. This tool allows a controlled management of the information flow and offers greater guarantees to protect the confidentiality of the Whistleblower/Reporter. Any user with a device (PC, tablet, smartphone) connected to the internet can easily

open a report by typing the url: [www.livingdivani.it/whistleblowing](http://www.livingdivani.it/whistleblowing)

In support of the explanation hereafter it is possible to view the tutorial video, with instructions, at the following link: [https://enet.tip-off.it/?trk=organization-update\\_share-update\\_update-text](https://enet.tip-off.it/?trk=organization-update_share-update_update-text)



Hereafter a list of the steps to follow:

- I. Enter the section Whistleblowing from the company website
- II. Flag the field relating to reading and understanding the Whistleblowing procedure as well as the guarantees for the protection of confidentiality that the chosen channel implies.
- III. Fill in the following fields present on the screen:
  - a) “WHAT DO YOU WANT TO REPORT?”: describe in a detailed and specific manner the subject of the report, attaching any documentation in your possession as proof of the validity of the report.
  - b) In case of an oral report, clic on “Record a voice message”
  - c) TYPE OF REPORT: choose the option between “ANONYMOUS” e “WANT TO SHOW MY PERSONAL DATA”. In the last case, you can indicate name, surname, phone number and ed email address.
  - d) Flag the field relating to reading and understanding the Whistleblowing procedure as well as the guarantees for the protection of confidentiality that the chosen channel implies and the regulation relating to the processing of personal data
  - e) Clic the button “SUBMIT REPORT” to send the information to the report manager

IV. At the moment of the report submission the system creates a link and a password (see picture below) **which must be saved, by the Whistleblower/Segnalante**, in order to monitor the acceptance and management of the report.

**PAY ATTENTION! Once the window is closed it will no longer be possible to get the access codes of the report. Codes are necessary to track the status of the report.**

## INFORMAZIONI PER L'ACCESSO ALLA PRATICA


Copia e incolla questo link nel tuo browser:

**<https://tip-off.it/demopec/EW8be73158d9de439695f70c918cfb9726>**

Inserisci questa password quando ti verrà richiesta:

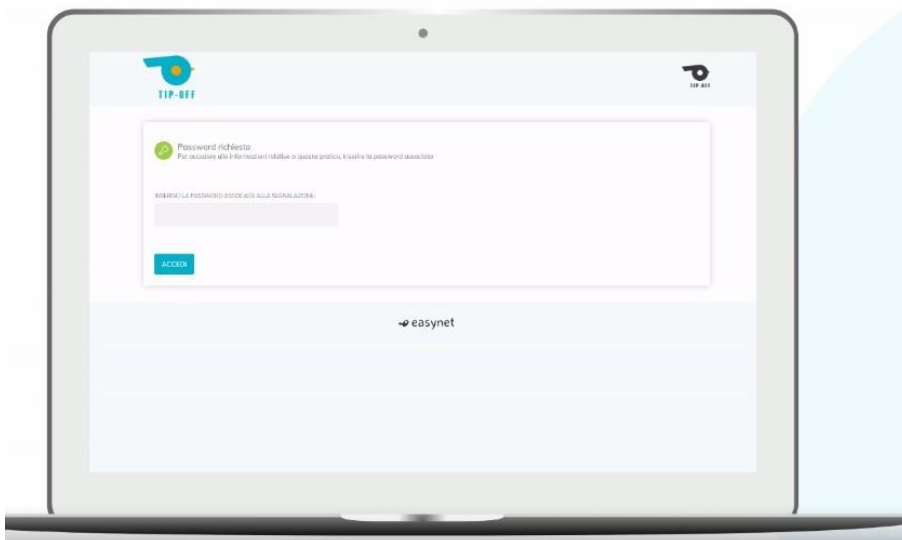
**JMW30KZV\_1Ab****ATTENZIONE!**

Se chiudi la finestra non sarà più possibile ottenere questi codici o accedere alla tua pratica. Copia e incolla link e password da qualche parte il prima possibile.

Puoi effettuare l'operazione di copia facendo click sull'icona  presente nel riquadro sopra.

To view the status of the report previously sent:

- I. Access the link you copied and enter the password associated with the report:



- II. View the report manager answer which can consist of:
  - a) a **notice of the report receipt** that is the taking charge of it by the appointed subjects;
  - b) a request for further information/additions about the report;
  - c) a formal response to the report

The internal channel respects the confidentiality requirements, being equipped with the following technical measures of security:

- anonymization of the link page
- uniqueness of the codes linked to the report and assigned to the Whistleblower/Reporter;
- disabling logs linked to the server and web traffic, therefore, IP, time and consulted pages are not tracked;
- RSA encryption of the communication channel is SSL PKCS #1 SHA-256;
- Database encryption;
- possession of the private encryption certificate exclusively of the external office dedicated to the report management

- outsourcing of servers to the data center of the company supplying the Tip-Off software, ISO/IEC 20000, ISO/IEC 27001, ISO/IEC 27018 and ISO 9001 certified.

## 6.2 Internal channel: oral form

The Reporter /Whistleblower can submit the report in oral form via the voice messaging system, usable from the Tip-Off platform, which provides and guarantees the same security and confidentiality level provided for by the regulation (specified in the previous 6.1), including the alteration of the vocal timbre in order to make the reporting subject not recognisable.

In addition, the reporter/Whistleblower can use the **Tip-Off** platform to request, through a specific message, a direct meeting with report manager. The fulfilment of the same will be guaranteed within 15 days, at the premises of the report manager. Minutes of the meeting will be jotted down to be then transmitted, via the **Tip-Off** platform, to the reporter/Whistleblower.

## 6.3 External channel – Report to ANAC

The external channel is handled by the National Anti-Corruption Authority (in short, ANAC). The report can be sent to ANAC only if one of the following conditions occurs:

- the internal channel is not operational or, even if activated, is not in compliance with the regulation;
- the reporter has not received feedback regarding the report submitted, even though three months have passed since the notice of receipt of the report
- the Whistleblower/reporter has reasonable grounds to believe that, if he/she submitted a report via internal channel, it would not be followed by effective response, or a risk of retaliation could arise from it. It is specified that the grounds given by the reporter must be based on consistent circumstances and information that can actually be acquired, which will be attached to the report (simple inferences will not be taken into consideration)
- the Whistleblower/reporter has probable cause to believe that the violation can represent imminent or explicit danger for the public interest such as health, security or environment protection.

Reports can be transmitted to ANAC:

- 1) in written form via IT platform: <https://whistleblowing.anticorruzione.it>
- 2) in oral form through telephone lines or voice messaging systems or through a direct meeting set within a reasonable time.

## 6.4 Other methods of reporting: public disclosure and reporting to the judicial authority

### 6.4.1 Public disclosure

The reporting method described is to be used on a completely residual basis and in the presence of specific requirements.

Information about violations can be made publicly available by print or electronic means, exclusively when one of the following conditions occurs:

- lack of response within legal deadlines (3 months from the notice of receipt) to the internal and external report submitted;
- the Whistleblower/Reporter has reasonable grounds to believe that the violation may represent an imminent and explicit danger to the public interest;
- the Whistleblower/Reporter has reasonable grounds to believe that the external report may cause a risk of retaliation or may not be followed by effective response due to the specific circumstances of the specific case, such as those in which evidence can be hidden or destroyed or where there is well-founded fear that the subject receiving the report may be in collusion with the author of the violation or be involved in the violation itself.

In the public disclosure, where the Whistleblower/Reporter voluntarily reveals his identity, the protection of privacy is not taken in

account, without prejudice to all other forms of protection provided for by the decree for the whistleblower. Instead, in case the reporter discloses a violation using, for example, a pseudonym or a nickname, which in any case does not allow identification, ANAC will handle the disclosure as an anonymous report and will take care to record it, for the purpose of storage, to guarantee the discloser, in the event of subsequent disclosure of his/her identity, the protections provided in case of retaliation.

### 6.4.2 Report to the public authority

In any case, for the reporting party there is possibility to appeal to the judicial authority to file a formal complaint, ex art. 333 CCP., concerning news of a criminally relevant offense. In this case, the report will be handled by the Authority in charge in compliance with criminal law and criminal procedure. Even in this case, the reporting party can benefit from the measures of protection recognized by the Legislative Decree. 24/2023 for the potential retaliation suffered.

## 7. Duty of confidentiality and forms of protection

### 7.1. Duty of confidentiality

The duty of confidentiality concerns any information from which the identity of the Reporter/Whistleblower, of the facilitator, of the person/people involved as well as the subjects mentioned in the report, the content of the report as well as the related documentation can be inferred, directly or indirectly.

The concept of confidentiality of the reporter's identity must be clearly distinguished from anonymity. Anonymous reports are not considered whistleblowing, without prejudice to the protections provided for in Chapter III, in the event of disclosure of the identity of the Whistleblower/Whistleblower.

The obligation to protect confidentiality requires that any disclosure of the identity of the reporting person to people other than those competent to receive or follow up on the reports always takes place with the **express consent of the person concerned**.

### 7.2 Confidentiality obligations regarding the identity of the whistleblower and withdrawal of the right to access the report

The identity of the Whistleblower/Reporter and any other information included in the report cannot be revealed since it is subject to obligation of confidentiality. Violation of the above-mentioned obligation will be source of disciplinary responsibility, without prejudice to the further forms of responsibility provided for by the regulation.

The identity of the reporting party and any other information from which such identity can be deduced, directly or indirectly, cannot be revealed without the express consent of the reporting person to people other than those competent to receive or follow up on the reports.

In the context of criminal proceedings, the reporter's identity is protected in the manner established by the code of criminal procedure.

In the context of disciplinary procedure, the reporter's identity cannot be revealed, if the dispute concerning the disciplinary charge is based on investigations that are distinct and additional to the report, even if subsequent to it. It may happen that the disclosure of the reporter's identity is necessary for the defence of the accused; this occurs when the disciplinary dispute is based exclusively on the information contained in the report. In this case, the report will be usable only in the presence of the free and explicit consent of the reporter to reveal his/her identity, consent given or acquired in written form (without, in any case, any consequences for the reporting person for the choice made, even in the case of refusal to reveal his/her identity).

### 7.3 Prohibition of discriminatory acts or retaliation

The adoption of any form of retaliation, coercion or discrimination, direct or indirect, having effects on the working conditions and on the worker, in particular for reasons directly or indirectly linked to the complaint, is strictly forbidden. Regarding the concept of discriminatory or retaliatory acts please refer to the chapter dedicated to "definitions".

In the event of the adoption of measures deemed to be retaliatory, even if only attempted or threatened, the Whistleblower/Reporter can report it exclusively to ANAC which has the task of verifying whether they are consequent to the report made. The discriminatory or retaliatory acts adopted are null and void.

### **7.3. Disclosure of information covered by the obligation of official, business, professional, scientific and industrial secrecy on the part of the whistleblower**

The report/complaint of the Whistleblower/Reporter represents good reason for the disclosure of information covered by the obligation of secrecy referred to in articles 326 (Disclosure and use of official secrets), 622 (Disclosure of professional secrecy) e 623 (Disclosure of scientific or industrial secrets) of the criminal code and in article 2105 of the civil code (Duty of loyalty). The obligations of the professional concerning respect for professional secrecy remain unaffected.

### **7.4. Responsibilities of the Whistleblower**

The reported subjects enjoy the rights of defence legally or contractually provided for in any disciplinary or judicial proceedings following the report. In particular, they can assert the criminal liability of the reporter for the offences of calumny or defamation or in any case for offences committed within the report and/or his/her civil responsibility, for the same title, in cases of fraud or serious offence. The protections of the reporter are not guaranteed in cases in which the criminal or civil liability referred to above is verified, even with a first-degree sentence. In this case a disciplinary sanction is imposed on the reporting person.

## **8 Training and Information**

The report Manager guarantees the fulfilment of the training obligations, provided for by the regulation, a necessary condition for the carrying out of such task.

The Organisation also fulfils the information obligation towards the potential Reporter/Whistleblower through:

- information circular on the adoption of the channel and its use, with express reference to the procedure of whistleblowing;
- the inclusion of specific clauses in contracts intended for partners, freelancers, consultants and self-employed workers (with a contract ruled by Title III, Book V, of the Civil Code; Holders of a partnership referred to in art. 409 of the civil procedure code; Holders of a partnership referred to in art. 2 of legislative Decree. n. 81/2015);
- display of a short informative prospectus, posted on the company notice boards;
- publication of this document on the company website and/or in the access area of the IT reporting platform.

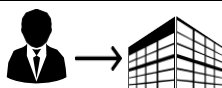
**INFORMATIVA PRIVACY**



**A. CATEGORIE DI DATI:** oggetto del trattamento possono essere i suoi dati personali quali dati identificativi, anagrafici, di contatto, relativi alla mansione ricoperta ed eventuali ulteriori informazioni connesse alla condotta illecita ed alle persone coinvolte nonché qualsiasi altro dato personale contenuto all'interno della segnalazione e/o della documentazione di supporto allegata.



**B. TITOLARE DEL TRATTAMENTO:** il titolare del trattamento è **Living Divani S.R.L.**, con sede legale in **via Trento, 68 - 20821 Meda (MB)** e sede operativa in **Strada del Cavolto 22040 — Anzano del Parco (CO), Partita IVA 00786120964**, contattabile telefonicamente allo **031.630954** o alla mail **info@livingdivani.it**



**C. FONTE DEI DATI PERSONALI:** i dati personali in possesso del Titolare sono raccolti direttamente presso l'interessato. Successivamente il Titolare potrà raccogliere altri dati in fase di istruttoria.



**D. FINALITÀ DI TRATTAMENTO DEI DATI E BASE GIURIDICA:** i dati personali sono trattati dal Titolare secondo le seguenti finalità:







- **Finalità connesse ad obblighi di legge, Decreto Legislativo 24/2023**, riguardante *la protezione delle persone che segnalano violazioni del diritto dell'Unione e delle disposizioni normative nazionali.*

I dati personali vengono trattati nell'ambito della gestione delle segnalazioni "whistleblowing", esclusivamente per le finalità di istruttoria ed accertamento dei fatti oggetto della segnalazione e di assunzione di eventuali azioni connesse.

- **Finalità basate sull'esplicito consenso:** per la registrazione della voce tramite sistema di messaggistica vocale, per poter tener documentare la segnalazione orale.



**E. DESTINATARI DEI DATI:** nei limiti pertinenti alle finalità, i Suoi dati sono comunicati a GL Consulting S.r.l. che gestisce il canale di segnalazione; all'Autorità Nazionale Anticorruzione; all'Autorità giudiziaria ordinaria o all'autorità giudiziaria contabile, nei casi previsti dalla normativa. Inoltre, previa adozione di misure volte ad assicurare la riservatezza dell'identità del segnalante e qualsiasi ulteriore elemento della segnalazione, alla società che forniscono servizi informatici che consentono il funzionamento degli strumenti informatici che permettono la segnalazione, debitamente nominata responsabile del trattamento ex art. 28 GDPR; ad altri soggetti connessi alle attività di trattamento; ad enti pubblici e privati per obbligo di legge; a studi legali o altri professionisti abilitati al fine dello studio e risoluzione di eventuali problemi giuridici; alle associazioni sindacali di categoria nelle ipotesi previste dalle disposizioni di legge e di contratto ed a ulteriori soggetti funzionali al raggiungimento delle finalità sopra esposte. I Suoi dati non saranno in alcun modo oggetto di diffusione.

	<p><b>F. TRASFERIMENTO DEI DATI VERSO PAESI TERZI:</b> i dati raccolti non sono oggetto di trasferimento verso paesi terzi al di fuori dello Spazio Economico Europeo.</p>
	<p><b>G. PERIODO DI CONSERVAZIONE:</b> i dati raccolti verranno conservati per un arco di tempo necessario al trattamento della segnalazione e comunque non oltre cinque anni a decorrere dalla data della comunicazione dell'esito finale della procedura di segnalazione. La verifica sulla obsolescenza dei dati conservati in relazione alle finalità per cui sono stati raccolti viene effettuata periodicamente.</p>
	<p><b>H. DIRITTI DELL'INTERESSATO:</b> I diritti di cui agli articoli da 15 a 22 del regolamento (UE) 2016/679 possono essere esercitati nei limiti di quanto previsto dall'articolo 2-undecies del decreto legislativo 30 giugno 2003, n. 196, a cui si rimanda.</p>
	<p><b>I. OBBLIGO DI COMUNICARE I DATI:</b> Il conferimento dei dati personali è facoltativo. Il mancato conferimento potrebbe tuttavia pregiudicare l'istruttoria della segnalazione.</p>
	<p><b>J. MODALITÀ DI TRATTAMENTO DEI DATI:</b> i dati verranno trattati sia con strumenti informatici sia su supporti cartacei sia su ogni altro tipo di supporto idoneo (es. sistemi in cloud, sistemi di archiviazione ...), nel rispetto di adeguate misure tecniche ed organizzative di sicurezza previste dal GDPR e dalla normativa vigente in materia di whistleblowing.</p> <p>L'interessato ha a disposizione il <b>canale interno di segnalazione, scritto ed orale (messaggistica vocale registrata)</b>, tramite la piattaforma <b>Tip-Off</b>: l'utilizzo del canale garantisce idonee misure che assicurano la riservatezza delle informazioni oggetto della segnalazione. Il fornitore della piattaforma non è in grado di identificare il soggetto segnalante, il sistema non salva dati dei dispositivi utilizzati per effettuare la segnalazione quali indirizzo IP e dati di navigazione, il canale di comunicazione adotta la crittografia RSA ed il database è criptato.</p> <p>Per la registrazione vocale, il software adotta come misura di sicurezza aggiuntiva l'alterazione del timbro vocale in modo tale da impedire la riconoscibilità del soggetto segnalante.</p> <p>L'incontro diretto, previa richiesta, verrà svolto presso i locali del gestore, in modalità che garantiscano la riservatezza ed il verbale dell'incontro verrà inoltrato tramite piattaforma Tip-Off.</p> <p>Il canale esterno di segnalazione è istituito da ANAC, al sito web <a href="http://www.whistleblowing.anticorruzione.it">www.whistleblowing.anticorruzione.it</a></p>
	<p><b>K. PROCESSI DECISIONALI AUTOMATIZZATI:</b> Non sono previsti processi decisionali automatizzati.</p>



