



ITALIA MARITTIMA S.P.A. COMPANY PROCEDURE “WHISTLEBLOWING POLICY”

Procedure for the reporting of offenses and irregularities pursuant to Legislative Decree no. 24/2023

1. Normative source and nature of the institution

The introduction into national law of an adequate protection of the employees (public and private) who report unlawful conduct inside the workplace is provided into international conventions (UN, OECD, Council of Europe), ratified by Italy, as well as in recommendations of the Parliamentary Assembly of the Council of Europe, sometimes in a binding way, other times in the form of an invitation to comply.

In acceptance of these solicitations, the art. 54-bis of Legislative Decree 165/2001, entitled "Protection of public employees who report offenses", has introduced, in our legal system, a discipline to favor the emergence of offenses, known in Anglo-Saxon countries with the term of whistleblowing. The expression whistleblower indicates the employee of an entity or administration who reports to the bodies entitled to intervene, violations or irregularities committed to the detriment of the public interest and the administration to which they belong.

The expression "whistleblowing policy" refers to the set of procedures for reporting and the actions envisaged to protect employees who report unlawful acts and irregularities.

On 29 December 2017, Law 179/2017 came into force containing "Provisions for the protection of authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship", which, pursuant to art. 1, amended the art. 54-bis mentioned above and, at the same time, introduced in the private sector, a new provision in Legislative Decree 231/2001 - which governs the organization and management model and, in general, the entity's administrative liability for crimes - approximately the presentation and management of reports.

Therefore, in compliance with the new paragraph 2 bis, art. 6, of Legislative Decree 231/2001, several channels are set up, which, for the purposes of protecting the entity, allow detailed reports of

behaviors constituting crimes or violations of 231 Organization Model. These reporting channels also guarantee confidentiality regarding the identity of the reporter.

In any case, this procedure is not limited to regulating reports coming from the subjects referred to in the art. 5 lett. a) and b) Legislative Decree 231/2001, but refers to all reports of illicit conducts, including those made by COLLABORATORS or OTHER PARTIES contractually linked to ITALIA MARITTIMA S.p.A.

Subsequently, the Legislative Decree, n. 24 dd. 10.03.2023, published in the Official Gazette on 15 March and in force since 30 March 2023, extended the scope of application of the legislation on whistleblowing by expanding not only the number of recipients required to comply with the legislation on the protection of whistleblowers, but also by increasing the number of violations that may be reported and extending the protection, not only to whistleblowers, but also in favor of the so-called "facilitators". i.e. those who assist "a reporting person in the reporting process in a work context and whose assistance must be confidential" and the third parties connected with the reporting persons, such as for example colleagues or family members, as well as legal entities connected to the reporting person.

Legislative Decree no. 24 / 2023 implemented EU Directive 2019/1937 on the subject of "Protection of individuals who report violations of EU rules" and amended paragraph 2 bis and revoked paragraphs 2 ter and 2 quater of the aforementioned art. 6 of Decree 231 and revoked art. 3 of Law no. 179/2017.

2. Recipients

The Recipients of this Policy are: COMPANY OFFICERS, EMPLOYEES AND COLLABORATORS, people who, while not belonging to ITALIA MARITTIMA S.P.A., operate on behalf of or in its interest in Italy and abroad.

CORPORATE OFFICERS: Board of Directors and members of the other corporate bodies of ITALIA MARITTIMA S.P.A. possibly established pursuant to art. 2380 of the civil code or special laws, as well as any other person in a senior position pursuant to Legislative Decree 231/2001, meaning any person who holds representation, administration or management functions of ITALIA MARITTIMA S.P.A. or of a unit or division thereof, endowed with financial and functional autonomy;

EMPLOYEES: persons who deal with ITALIA MARITTIMA S.P.A. a subordinate employment relationship, of any degree or nature, including temporary workers, including those with insertion contracts or apprenticeship or part-time contracts, as well as workers on secondment or in force with para-subordinate employment contracts (administration of Work);

COLLABORATORS: subjects who deal with ITALIA MARITTIMA S.P.A.:(i) project work contracts;(ii) agency relationships and other relationships that take the form of a coordinated and continuous performance of work, mainly personal, of a non-subordinate nature;(iii) occasional collaboration relationships (e.g. consultancy), as well as individuals subject to the management or supervision of a COMPANY OFFICIAL even though they are not EMPLOYEES;

The Legislative Decree no. 24/2023 in articles 3, paragraphs 3, 4 and 5 also introduced the following figures

- freelancers who work for individuals in the private sector;
- paid and unpaid volunteers and trainees who work for the company;

The protective measures also apply:

- to facilitators, meaning the "natural person who assists a reporting person in the reporting process, operating within the same working context and whose assistance must be kept confidential" (Article 2, paragraph 1, letter h) of the Legislative Decree no. 24/2023);
- to people in the same working context as the reporting person and who are linked to them by a stable emotional or kinship bond up to the fourth degree;
- to colleagues of the reporting person who work in the same working context as the same and who have an habitual and current relationship with that person;
- to entities owned by the reporting person who have made a public disclosure or for which the same people work, as well as to entities that operate in the same working environment as the aforementioned persons.

The protection of reporting persons also applies:

- when the legal relationship referred to in the preceding list has not yet begun, if the information on the violations has been acquired during the selection process or in other pre-contractual phases;
- during the trial period;
- after the dissolution of the legal relationship if the information on the violations was acquired during the relationship itself.

3. Methods of reporting and training

ITALIA MARITTIMA S.p.A has adopted the SEGNALASICURO.ORG portal, designed by the IT Company Ambient7, for the management of whistleblowing reports. The service is active at the following link: <https://imwhistleblowing.segnalasicuro.org>

With Segnala Sicuro, ITALIA MARITTIMA S.p.A. has a dedicated and personalized cloud portal where reports can be collected in a completely anonymous and secure way. The platform is based on

GlobaLeaks, a system created by the Hermes Center for Transparency and Digital Human Rights: hosted on an exclusive cloud instance in an ISO27001 certified data center compliant with GDPR requirements. Specifically, using the model made available by the platform, the whistleblower sends his report in writing via the channels set up by SEGNALASICURO.ORG. The application is developed on infrastructures held by Hetzner Online GmbH and Hetzner Finland Oy (Hetzner Online), exclusively in the EU Region.

The chosen solutions guarantee compliance with all the main ISO 27001 safety and reliability certifications.

The SEGNALASICURO.ORG platform optionally works in tandem with the Tor network to guarantee the anonymity of the whistleblowers: specifically, using the model made available by the platform, the whistleblower sends his report in writing via the channels set up by SEGNALASICURO.ORG. What is reported is directly sent to the REPORT MANAGER in the form of a notification: the recipient of the reports, having received the notification, will be able to connect to the dedicated portal, log in and respond to the reporter.

Data security is ensured through the use of End-to-End (E2E) encryption technologies, based on the use of a system of public and private keys. The selected platform allows data to be encrypted right from their transmission, using TLS/SSL encryption, and continues by ensuring secure storage of the data on the server through encryption.

The SEGNALASICURO.ORG whistleblowing system guarantees the anonymity of the whistleblower and ensures that his identity cannot be traced by technical means: the whistleblower can therefore decide whether he prefers to remain anonymous or whether to provide his personal information.

The implementation of this procedure, training and information for staff is managed by the competent responsible function in close coordination with the REPORT MANAGER of ITALIA MARITTIMA S.p.A and with the managers of other Company functions.

For COLLABORATORS, similar information and advertisement of the procedure is provided, also according to differentiated methods, for example through hand delivery of reports with acknowledgment of receipt, possibly distinguishing in relation to the type of contractual relationship with ITALIA MARITTIMA S.p.A., as well as through advertisement of this policy and of the relevant information on the company website at the following links respectively:

Whistleblowing policy: <http://www.italiamarittima.it/whistleblowingpolicy.jsp>

Whistleblowing privacy notice: <http://www.italiamarittima.it/whistleblowingprivacynotice.jsp>

4. Purpose of the application and scope

The objective pursued by this procedure is to describe and regulate the process of reporting reports of offenses or irregularities, providing the whistleblower with clear operational indications regarding the object, the contents, the recipients and the methods of transmission of the reports, as well as with regard to the forms of protection that are arranged by ITALIA MARITTIMA S.P.A. in accordance with regulatory provisions.

This procedure also has the purpose of regulating the modalities for ascertaining the validity and the substantiation of the reports and, consequently, of undertaking the appropriate corrective and disciplinary actions to protect ITALIA MARITTIMA S.P.A..

This procedure applies to all the corporate activities of ITALIA MARITTIMA S.P.A..

This procedure described below must be faithfully applied by the ADDRESSEES, in accordance with the standards established by the 231 Model of ITALIA MARITTIMA S.P.A. and the requirements established by the Anti-Corruption Laws, as well as in compliance with the legal obligations that could derive from the report: in particular, on the subject of the obligation to report to the Judicial Authority and on the processing of personal data and protection of privacy.

5. The reports

5.1 Object of the reports

Administrative, accounting, civil or criminal offenses must be reported, as well as the relevant unlawful conducts pursuant to Legislative Decree 231/2001 or those conducts that are not in compliance with the MODEL, the CODE OF ETHICS and the internal procedures of ITALIA MARITTIMA S.P.A., which has been acknowledged on the occasion and/or due to the performance of the job duties or due to the employment/collaboration relationship.

The reports taken into consideration are only those that concern facts found directly by the reporter, not based on current items; moreover, the report must not concern complaints of a personal nature.

The whistleblower must not use the institute for purely personal purposes, for claims or retaliation, which, if anything, fall within the more general discipline of the employment/collaboration relationship or relations with the hierarchical superior or with colleagues, for which reference must be made to the procedures of competence of the corporate structures.

Since there is no exhaustive list of crimes or irregularities that may be the subject of a report, reports referring to conduct, crimes or irregularities to the detriment of ITALIA MARITTIMA S.P.A. are to be considered also relevant.

By way of example, the report may concern actions or omissions, committed or attempted:

- criminally relevant;

- implemented in violation of the MODEL, of the ETHIC CODE, the principles of internal control and other internal procedures or corporate provisions subject to disciplinary sanctions;
- liable to cause financial damage to ITALIA MARITTIMA S.P.A.;
- liable to cause damage to the image of ITALIA MARITTIMA S.P.A.;
- liable to cause damage to the health or safety of employees, citizens or users, or to cause damage to the environment;
- liable to cause harm to employees, to the users or other subjects who carry out their activity at ITALIA MARITTIMA S.P.A..

In addition, must be object of report the violations of National or European Union law provisions, of which the whistleblower has become aware in the context of work, consisting of:

- administrative, accounting, civil or criminal offences;
- significant illegal conducts pursuant to Decree 231 or violations of Model 231;
- offenses that fall within the scope of application of European Union or National acts (indicated in the annex to the Legislative Decree no. 24/2023) or of national acts that implement European Union acts (indicated in the annex to EU Directive 2019/1937, even if not provided for in the annex to the decree) in the field of public procurement; services, products and financial markets and the prevention of money laundering and terrorist financing; safety and compliance of the products; transport safety; environmental Protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems;
- acts or omissions which harm the financial interests of the European Union pursuant to art. 325 T.F.U.E.;
- acts or omissions concerning the internal market, pursuant to art. 26, par. 2, T.F.U.E. (including infringements in the field of competition and state aid and those in the field of corporate tax);
- acts or conducts which, while not amounting to an offence, frustrate the object or purpose of the provisions referred to in the Union acts in the sectors indicated above.

However, reports are excluded:

- related to a personal interest of the reporter, which pertain exclusively to their individual employment relationships, or are inherent to their employment relationships with hierarchically superior figures;
- of violations where already regulated on a mandatory basis by the European Union or National acts (indicated in part II of the annex to the decree) or by the national ones which implement the European Union acts.

5.2 Report content

The reports must be detailed and based on precise and concordant elements, concern verifiable facts known directly by the person reporting, and must contain all the information necessary to unequivocally identify the authors of the unlawful conduct.

The whistleblower is, therefore, required to indicate all the elements useful for ascertaining the validity of the reported facts in order to allow for the adequate checks referred to in the following paragraph (see *infra*; sub. par. 8) to confirm what is being reported.

An indispensable requirement for the acceptance of non-anonymous reports is the presence of elements that allow, in fact, the verification of the identity of the reporting person. The report must contain:

- personal details of the person making the report, with indication of the qualification or professional position;
- clear and complete description of the facts to be reported and of the ways in which they became aware of them;
- date and place where the fact occurred;
- name and role (qualification, professional position or service in which he/she carries out the activity) which make it possible to identify the person/s who has/have put in place the facts reported;
- indication of the names and roles of any other subjects who can report on the facts being reported;
- indication of any documents that can confirm the validity of the facts reported;
- other information that can provide useful feedback regarding the existence of the reported facts.

Anonymous reports can also be taken into consideration, i.e. reports made without identifying the reporting party, provided that they are adequately detailed and provided in great detail, i.e. where they are able to bring out facts and situations by relating them to specific contexts.

They will only be taken into consideration if they do not appear irrelevant, unfounded or unsubstantiated at first sight.

The requirement of the truthfulness of the facts or situations reported remains unaffected, for the protection of the accused.

6. Recipient and method of reporting

With the aim of being able to effectively achieve the purposes of the law provisions in force, and therefore of safeguarding the integrity of ITALIA MARITTIMA S.p.A and protect the Reporter, the person responsible for receiving and examining reports addressed to ITALIA MARITTIMA S.p.A (hereinafter, for brevity the "Responsible for managing the reports," and/or the REPORT

MANAGER, is a third party, external to the Company, namely the CHAIRMAN of the SUPERVISORY BODY (Mr. Giulio Mosetti).

Reports, as well as requests for a direct meeting with the REPORT MANAGER, can be made using the online platform made available by ITALIA MARITTIMA and which provides a guided path for the Reporter.

Namely, in compliance with Legislative Decrees no. 231/2001 and no. 24/2023, ITALIA MARITTIMA S.p.A. has adopted the SEGNALASICURO.ORG portal for the management of whistleblowing reports. The service is active at the following link <https://imwhistleblowing.segnalasicuro.org>

Specifically, using the model made available by the platform, the whistleblower sends his report in writing via the channel set up by SEGNALASICURO.ORG; what is reported is sent directly to the Responsible for managing the reports.

The Responsible for managing the reports who receives it must guarantee the confidentiality of the person submitting the report and of the information received;

The Legislative Decree 24/2023 supplementing the ordinary reporting powers through the channels set up by the Company, introduces the possibility for the whistleblower to make reports through external channels (ANAC - National Anti-Corruption Authority), being able to enjoy the full protection envisaged for internal channels.

In particular, the art. 6 of Legislative Decree no. 24/2023 establishes as a condition for making an external report:

- i) the non-existence or, if active, non-compliance of the internal channel;
- ii) the whistleblower has already made a report pursuant to art. 4, without any feedback;
- iii) the whistleblower believes, in a well-founded manner, that any internal report would not give any follow-up or that the latter could lead to a risk of retaliation against him;
- iv) the whistleblower has reasonable grounds to believe that the known violation may pose a serious danger to the public interest.

The aforementioned external reports will be considered suitable for protection only if made through the IT platform specifically set up by the ANAC (National Anti-Corruption Authority) or through the telephone lines, as well as personally before the anti-money laundering officials. In fact, as provided for in art. 7 of the DECREE, compliance with the methods of communication to the ANAC ensures the confidentiality of the identity of the reporting person, of the person involved and of the person mentioned in the report, as well as the content itself.

The aforementioned internal channels are reporting channels which guarantee, also through the use of encryption tools, the confidentiality not only of the identity of the reporting person, but also of the

person involved and of the person in any case mentioned in the report, as well as of the content of the report and of the related documentation.

7. Acknowledgment of the report

Upon receipt of the report, the Responsible for managing the reports acknowledges receipt of the report to the reporter within 7 days.

During the preliminary investigation, the Responsible for managing the reports maintains discussions with the whistleblower (to whom they can ask for additional details) and follows up on the report. The person involved can be heard or be heard at his request) also by documentary procedure, through the acquisition of written observations and documents.

Once a report is submitted, the procedure must be concluded, providing a reply, within 3 months from the date of the acknowledgment of receipt or, failing that, after 7 days from the filing of the report.

With regard to the receipt of the report from an external channel, ANAC issues to the whistleblower an acknowledgment of receipt of the report within 7 days (unless explicitly requested otherwise by the whistleblower or in the case in which the ANAC believes that the notice would jeopardize the protection of the confidentiality of your identity); ANAC maintains discussions with the whistleblower (to whom they can ask for addition details), follows up on the report and carries out the investigation also through hearings and acquisition of documents. As for internal reports, also in this case the person involved can be heard or be heard at his request also through a documentary procedure, through the acquisition of written observations and documents.

The procedure initiated following the receipt of the report must be concluded, providing a reply, within 3 months - or, if justified reasons apply, 6 months - from the date of the acknowledgment of receipt or, failing that, after 7 days from the submission of the report. ANAC informs the whistleblower of the final outcome, which may consist of: archiving, transmission to the competent authorities, a recommendation or an administrative sanction.

Internal and external reports are all kept for the time necessary to process the report and, in any case, no later than 5 years from the date of communication of the final outcome of the reporting procedure.

8. Confidentiality and Non-Retaliation

It is duty of the Responsible for managing the reports to guarantee the confidentiality of the whistleblower from the moment of taking charge of the report, even in the event that it subsequently proves to be incorrect or ungrounded.

Failure to comply with this obligation constitutes a violation of the procedure and, consequently, of the ITALIA MARITTIMA S.P.A. organization model.

All reports received, regardless of the channel used, are archived by the REPORT MANAGER to protect the confidentiality of the reporter on the SEGNALASICURO.ORG

The notification received by internal mail will be acknowledged within 7 days and will be registered by the REPORT MANAGER.

The report and the attached documentation cannot be viewed or copied by applicants.

With the exception of cases in which liability arises for slander and defamation pursuant to the provisions of the penal code or art. 2043 of the Italian Civil Code, as well as in cases in which anonymity is not enforceable by law (such as criminal, tax or administrative investigations, inspections by supervisory bodies), the identity of the whistleblower is in any case protected at every stage following the report; therefore, subject to the above exceptions, the identity of the whistleblower cannot be disclosed without his express consent.

Following the introduction of the Decree, the obligation of confidentiality regarding the identity of the whistleblower is also extended to any other information from which this identity can be deduced, directly or indirectly. Said information cannot in fact be disclosed - without the express consent of the whistleblower himself - to persons other than those competent to receive or follow up on the reports, authorized to process such data.

The guarantee of confidentiality and anonymity is explicitly limited in the following cases:

- in the context of criminal proceedings, where the identity of the whistleblower is covered by secrecy until the closure of the preliminary investigations (Article 329 of the Criminal Procedure Code);
- in the context of the proceeding before the Court of Auditors, where the identity of the whistleblower cannot be disclosed until the conclusion of the investigation phase;
- in the context of the disciplinary procedure, where the identity of the whistleblower cannot be disclosed, where the contestation of the disciplinary charge is based on separate and additional assessments with respect to the report, even if consequent to the same.

If the dispute is based, in whole or in part, on the report and knowledge of the identity of the whistleblower is indispensable for the defense of the accused, the report will instead be usable for the purposes of the disciplinary procedure only in the presence of the person's express consent signaling the disclosure of their identity.

The notification is removed from the access provided for by articles 22 and following of the Law of 7 August 1990, n. 241, as well as by articles 5 and following of the Legislative Decree 14 March 2013, n. 33.

As regards, in particular, the scope of the disciplinary procedure, the identity of the whistleblower may be disclosed to the head of the corporate function in charge of the disciplinary proceedings and/or to the accused only in cases where:

- there is the express consent of the whistleblower;
- and the contestation of the disciplinary charge is based solely on the report, and knowledge of the identity of the whistleblower is absolutely essential for the defense of the accused, as requested by the latter and justified in writing.

In this circumstance, it is up to the head of the corporate function in charge of the disciplinary proceedings to evaluate the request of the interested party and whether the condition of absolute necessity to know the name of the whistleblower is met for defense purposes. If he deems it founded, the function manager must make a reasoned request to the Responsible for managing the reports , containing a clear and precise explanation of the reasons for which knowledge of the identity of the whistleblower is essential.

The manager of the corporate function in charge of the disciplinary proceedings has the same behavioral duties, aimed at the confidentiality of the whistleblower, as the REPORT MANAGER.

In case of transmission of the report to other structures/bodies/third parties for the performance of the preliminary activities, only the content of the report must be forwarded, deleting all references from which it is possible to trace, even indirectly, the identity of the whistleblower.

It is understood that ITALIA MARITTIMA S.P.A. may take the appropriate disciplinary measures, as well as legal ones, also to protect its rights, assets and image.

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It is not permitted or tolerated against the whistleblower any form of retaliation or discriminatory measure, direct or indirect, on working conditions for reasons connected directly or indirectly to the complaint.

Discriminatory measures meaning unjustified disciplinary actions, demotions without justifiable reason, harassment in the workplace and any other form of retaliation that causes uncomfortable or intolerable working conditions.

The whistleblower who believes that he has suffered discrimination due to the fact that he has reported an offense or irregularity must inform the REPORT MANAGER in a detailed manner which, in the event of a positive finding, reports the hypothesis of discrimination to the competent structures, functions or bodies.

The protection of the whistleblower will also be supported by effective awareness and communication activities for employees on the rights and obligations relating to the disclosure of unlawful actions.

Retaliatory acts against the whistleblower are forbidden, i.e. "any behavior, act or omission, even if only attempted or threatened, put in place as a result of the report, the complaint to the judicial or accounting authority or the public disclosure and which causes or may cause the whistleblower or the person who filed the complaint, directly or indirectly, unjust damage" (as per art. 2, paragraph 1, letter m) of the Decree).

Non-exhaustive example of retaliatory acts are as follows:

- dismissal, suspension or equivalent measures;
- demotion in rank or failure to promote;
- change of duties, change of workplace, salary reduction, change in working hours;
- suspension of training or any restriction on access to it;
- negative merit notes or negative references;
- adoption of disciplinary measures or other sanctions, including financial ones;
- coercion, intimidation, harassment or ostracism;
- discrimination or in any case unfavorable treatment;
- non-renewal or early termination of a fixed-term employment contract;
- reputational damage, economic or financial prejudice, etc.

The whistleblower can inform the ANAC of the retaliations he believes he has suffered so that the same applies a pecuniary administrative sanction to the person responsible.

In the event of retaliation committed in the working context of a worker of private sector, ANAC informs the INPS for the measures within its competence.

All acts undertaken in violation of the prohibition of retaliation are null and void.

9. Verification of the validity of the report

The management and verification of the validity of the circumstances represented in the report are entrusted to the Responsible for managing the reports , which proceeds in compliance with the principles of impartiality and confidentiality, carrying out any activity deemed appropriate, including the personal hearing of the reporting party and any other subjects who can report on facts. The Responsible for managing the reports directly carries out all the activities aimed at ascertaining the facts covered by the report. It can also make use of the support and collaboration of corporate structures and functions when, due to the nature and complexity of the checks, their involvement is necessary; as well as external consultants. During the preliminary investigation of the report, the right to confidentiality and respect for the anonymity of the whistleblower is reserved, unless this is not possible due to the characteristics of the investigations to be carried out. In this case, those who

intervened in support of the Responsible for managing the reports are burdened with the same duties of conduct, aimed at the confidentiality of the whistleblower.

To assess the validity of the report, the Responsible for managing the reports requests the company to verify the existence of other disciplinary proceedings (pending or concluded) against the subject against whom the report is presented (reported), both in the role of complainant and accused. Upon completion of the preliminary investigation, the Responsible for managing the reports draws up a summary report of the investigations carried out and the evidence that has emerged which will be shared, based on the results, with the competent corporate functions or structures, in order to guarantee any intervention plans and the adoption of actions to protect ITALIA MARITTIMA S.P.A.. The results of the investigative activity are also submitted to the Sole Director for any sanctioning procedures, it being understood that the adoption of the measures remains the responsibility of the functions responsible for this, which must be initiated by the Board of Directors promptly and in any case in time useful for starting the case procedures. If, following the verification activity, the report proves to be founded, the Responsible for managing the reports, in relation to the nature of the ascertained violation - in addition to sharing the results with the functions, bodies and structures indicated above - may file a complaint to the Judiciary Authority.

10. Sanctions

Any forms of abuse of this procedure, such as reports found to be unfounded, made with willful misconduct or gross negligence, or those manifestly opportunistic and/or made for the sole purpose of damaging the complainant, are a source of responsibility, in the disciplinary and other competent offices. or other subjects, and any other hypothesis of improper use or intentional exploitation of this POLICY. The disciplinary sanctions will be proportionate to the extent and seriousness of the unlawful conduct ascertained and may even lead to the termination of the relationship, in compliance with the provisions of the law and the applicable CCNL regulations. The art. 21, paragraph 1, lett. c) of the DECREE, then introduces a specific provision according to which the ANAC could impose a pecuniary sanction from 500 to 2,500 euros against the whistleblower, if his civil liability is ascertained, by way of willful misconduct or gross negligence, for the offenses of defamation and slander. However, the whistleblower who discloses or disseminates information on violations covered by the obligation of secrecy is not punishable (with the exception of national or European Union provisions on classified information; forensic and medical professional secrecy; secrecy of the decisions of the courts) or relating to the protection of copyright or the protection of personal data or reveal or disseminate information on violations that offend the reputation of the person involved or denounced, when, at the time of disclosure or dissemination, there were reasonable grounds to believe

that the disclosure or dissemination of the same information was necessary to reveal the violation and the report was made pursuant to article 16. In such cases, any further liability, including of a civil or administrative nature, is also excluded. Unless the fact constitutes a crime, the whistleblower does not incur any liability, even of a civil or administrative nature, for the acquisition of information on the violations or for access to them. In any case, criminal liability and any other liability, even of a civil or administrative nature, is not excluded for behavior, acts or omissions not connected to the report or which are not strictly necessary to reveal the violation.

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Furthermore, they are also envisaged in the event that violations of the measures set up to protect the whistleblower are ascertained.

In addition, ANAC may apply a fine of between 10,000 and 50,000 euros to the person responsible when it ascertains that:

- retaliation has been committed or when it ascertains that the report has been obstructed or that an attempt has been made to obstruct it or that the obligation of confidentiality has been violated;
- no reporting channels have been set up, that no procedures have been adopted for making and managing reports or that the adoption of these procedures does not comply with those established by law, as well as when it ascertains that the verification and analysis of the reports received.