Whistleblower Policy Template

**[Designated person/department details]**

**[Designated person/department name]**

**[Dedicated email address, if applicable]**

**[Telephone number, if applicable]**

## 1. Purpose and personal scope

This Whistleblower policy (the “Policy”) is adopted by **[Company name]** (the “Company”) in compliance with applicable EU whistleblower legislation and relevant national implementation acts (“whistleblower legislation”), requiring entities falling within the scope of application to provide clear and easily accessible information on internal and external reporting procedures.

It is designed to facilitate and encourage the reporting of breaches or malpractices (wrongdoing or misconduct) within the organisation that may be of concern to the public.

We commit to ensuring that such disclosures are addressed with the utmost seriousness and that the individual (“reporting person”) making these disclosures is adequately protected.

The Company, through its designated **[person/department]**, treats any received report fairly and thoroughly, and observes a duty of confidentiality, guaranteeing an adequate level of protection and safety to the reporting person.

The whistleblower legislation and this Policy apply to all Company staff, regardless of their legal or contractual status (e.g. employees, contractors, shareholders, managers, officers, and interns), who obtained information on breaches in a work-related context, even throughout the recruitment process, trial period and after the work relationship ended.

The same protective measures granted to reporting persons also apply, for example, to facilitators, those in the same work-related context connected to the reporting person and who could suffer retaliation, such as the reporting person’s colleagues or relatives and legal entities owned by the reporting person.

## 2. What can be reported

You are encouraged to report any breaches, malpractices, wrongdoings, misconducts, and any other conduct or event you may become aware of in a work-related context, that may pose a threat or harm to the public interest (“information on breaches”).

The areas covered by whistleblower legislation include, to name but a few, breaches that regard the protection of privacy and personal data, consumer protection, violations of company policies and procedures, financial misconduct, money laundering, harassment or discrimination, safety concerns, and environmental issues. Reports connected to personal and individual interests or on breaches already regulated by other EU or national regulations, among others, are, on the other hand, excluded from the whistleblower legislation’s material scope.

Please use the above list exclusively as a reference and if you need guidance do not hesitate to contact the Company’s designated **[person/department]** or rely on the support of a trusted person who can assist in the reporting process in a work-related context, and whose assistance should be confidential (“facilitator”).

3. How to report

Reports can be submitted through the internal or external channels described below.

In preparing and submitting a report, you may be assisted or supported by a facilitator, who will benefit from the same protective measures granted to reporting persons.

### **Internal reporting channels**

Internal reporting channels are designed, established, and operated in a secure manner that ensures that the confidentiality of the identity of the reporting person and any third party mentioned in the report is protected, and prevents access thereto by non-authorised staff members.

You may submit a report in writing, orally, or in person.

For your report to be admissible, please clearly indicate where and when the events occurred, identify the person(s) responsible for the breach, and any other useful information for a proper assessment.

Should your report not fall within the material or personal scope of the whistleblower legislation or be inadmissible, we will inform you and, as the case may be, simply close the procedure or process it according to ordinary reporting procedures. In both cases, the protective measures provided for by the whistleblower legislation will not apply.

#### **In writing**

**To submit a report, please fill out the Whistleblower Form that you can find here [LINK]**.

You may decide whether to:

* “**Report Confidentially**”: you will be required to provide your name and contact details. This information will remain confidential and exclusively accessible to the **[designated person/members of the designated department]** appointed to receive and follow up on reports; *or*
* “**Report Anonymously**”: no contact details will be required and your identity will remain undisclosed.

**[Note: anonymous reporting could receive a different treatment depending on the applicable national whistleblower legislation]**

#### **Orally**

You may submit a report by telephone or other voice messaging systems. Please reach out to the Company’s **[designated person/department]** using the contact details provided above.

#### **In-person**

You may request to submit a report in person, by scheduling a meeting with **[the Company’s designated person/a member of the Company’s designated department]**. Please reach out to the Company’s **[designated person/department]** using the contact details provided above.

Please note that, depending on the circumstances, anonymity cannot always be guaranteed in the case of oral or in-person reports. Confidentiality will still be observed.

### **External reporting channels**

When handling reports, the designated **[person/department]** undertakes to abide by the applicable whistleblower protection principles, treat any received report fairly and thoroughly, and observe a duty of confidentiality, guaranteeing an adequate level of protection and safety to the reporting person.

Nevertheless, if you reported and did not receive any feedback or believe that reporting internally may result in unjustified detriment or that your report may not be addressed effectively, you may rely on the external reporting channels made available by competent authorities.

You may also resort to external reporting channels whenever a situation of conflict of interest arises and cannot be resolved internally. A conflict of interest occurs, for example, when the designated person is either the author or the subject of a report (reporting person/person concerned).

You should consider resorting to the external reporting channels only if reporting internally does not seem a viable option.

Please find additional information on the external reporting channels and how to report here **[LINK]**.

**[IF APPLICABLE]**

If required by the circumstances, you may also submit your report directly to institutions, bodies, offices, or agencies of the European Union. Please find additional information on this reporting method and how to report here **[LINK]**.

## 4. Protection measures

Protection measures apply to any person whose report falls within the scope of whistleblower legislation and who, at the time of the reporting, had reasonable grounds to believe that the information on breaches was true, and include:

* **no retaliation**: this includes any form of retaliation, including threats and attempts of retaliation. Examples include suspension, lay-off, dismissal or equivalent measures, demotion or withholding of promotion, transfer of duties, change of location of place of work, reduction in wages, change in working hours, discrimination, disadvantageous or unfair treatment, and any other negative work-related repercussions;
* **duty of confidentiality**: confidentiality will be observed with reference to the identity of the reporting person, that of any third party mentioned in the report and relevant documentation, as well as any information from which the identity of the reporting person and that of any other third party may be directly or indirectly deduced;
* **support measures and legal protection**: reporting persons are offered strong legal protection. This includes, but is not limited to, access to comprehensive and independent information and advice, effective assistance from competent authorities, legal aid in criminal and cross-border civil proceedings, exclusion of liability in respect of the acquisition of or access to the information that is reported or publicly disclosed and reversal of the burden of proof.

Facilitators involved in the submission process are granted the same safeguards as the reporting person.

## 5. Report handling

Reports are received and handled by the Company’s **[designated person/department]** and always processed in observance of the duty of confidentiality. The **[designated person/department]** is impartial and will keep confidential all the information that you may disclose.

Should your whistleblower report be received by someone other than **[the designated person/a member of the designated department]**, it will be forwarded to the **[designated person/department]** within seven (7) days and you will be duly informed. Please always make sure to clearly label your report as a whistleblower report to prevent it from being handled as an ordinary one, or use available whistleblower forms/procedures to avoid any doubts.

If a situation of conflict of interest as described above arises, you may resort to the external reporting channel following the instructions provided in this Policy.

The **[designated person/members of the designated department]** will assess if the report is admissible and its soundness whether additional information from the reporting person is necessary and, where appropriate, proceed with further investigations.

Your identity, that of any third party mentioned in the report and relevant documentation, as well as any information from which your identity and that of any other third party may be directly or indirectly inferred, will be kept confidential.

In certain cases, however, the Company may be required to inform persons concerned of the allegations made against them. The foregoing is a legal requirement in cases where it can be objectively established that the disclosure of information can no longer have an adverse effect on the whistleblower investigation.

In other cases, we may need to involve, due to specific technical or professional expertise, other internal or external figures to better handle and follow up on your report or conduct necessary investigative and verification activities. Should this be the case, we will not reveal your identity or share any information from which your identity could be inferred, unless you give us express consent to do so. The same applies to the identity of any other person involved or mentioned in the report.

The Company undertakes to keep your identity, as well as the information from which your identity may be directly or indirectly inferred, confidential as long as permitted by the law.

## 6. Follow-up and feedback

You will receive a formal acknowledgement within seven (7) days from receipt of your report (follow-up). Please note that subject to applicable law, you may receive the acknowledgement within seven (7) business days.

While your report is being processed, if possible (this, for example, does not apply in case of anonymous reporting) **[the designated person/a member of the designated department]** will inform you about any significant progress and steps taken in the procedure.

Within a reasonable timeframe not exceeding 3 (three) months, you will receive feedback on your report.

## 7. Penalties

Please note that intentional or grossly negligent false reporting may result in sanctions according to applicable whistleblower legislation.

## 8. Policy review

This policy will be periodically reviewed to ensure its alignment with the latest legal requirements.

## 9. Data processing in connection with whistleblower reports

Information about the data processing activity in connection with the use of the Whistleblower Form can be found here **[Add link to the Privacy Policy]**.