



P.IVA 02721590020 - Via delle Industrie, 40 - 13856 Vigliano Biellese (BI)

## **WHISTLEBLOWING REPORTING PROCEDURE**

**Pursuant to Legislative Decree No. 24 of March 10, 2023**

## Sommario

1	Foreword .....	3
2	Purpose .....	3
3	Definitions .....	4
4	Violations .....	5
5	Persons entitled to report violations .....	5
6	Concept and types of reporting .....	6
7	Signaling channels .....	7
8	Internal signaling channels .....	7
8.1	Activation .....	7
8.2	Sharing .....	7
8.3	Management .....	7
8.4	Modes of reporting .....	8
8.5	Stages of the internal reporting procedure .....	9
8.6	Information entered on the site and platform page .....	11
8.7	What may not constitute reporting .....	12
8.8	Anonymous reporting .....	12
8.9	Reporting by PEC and e-mail .....	12
9	External signaling channels .....	12
9.1	Conditions for carrying out external reporting .....	12
9.2	Activation .....	13
9.3	Management and tasks .....	13
9.4	Reporting mode .....	14
9.5	Notes on ANAC activities .....	14
9.6	Information published on ANAC's institutional website .....	14
10	Public disclosure .....	15
10.1	Conditions for conducting public disclosure .....	15
11	Summary table-Public and private sectors-Subject and reporting channel .....	15
12	Confidentiality obligations .....	16
13	Processing of personal data .....	17
14	Retention of documentation .....	18
15	Protective measures .....	19
15.1	Conditions for protection .....	19
15.2	Prohibition of retaliation .....	20
15.3	Protection of the person .....	20
15.4	Support measures .....	21
15.5	Protection from retaliation .....	21
16	Limitations of liability .....	22
17	Sanctions .....	22
18	Waivers and settlements .....	23
19	Repeals of regulations .....	23
20	Transitional and coordinating provisions .....	23
21	Impact assessment .....	24
21.1	Categories of personal data and categories of data subjects .....	25
21.2	Functional description of the life cycle of personal data processing .....	26
21.3	DOCSWEB WHISTLEBLOWING online platform guarantees .....	26
21.4	Principles of personal data processing for whistleblowing treatment .....	26
21.5	Ways to protect the rights of data subjects .....	27

## 1 Foreword

With Legislative Decree 24/2023 of March 10, 2023, the Whistleblowing process-which was created for the prevention of predicate offenses and the reporting of possible violations of the 231 Model-has undergone substantial changes that mainly affected the subject of violations, the list of reporting parties, the activation of reporting channels and the way they are used, the involvement of ANAC, and the extension of protection measures to persons or entities that work alongside the reporter.

To better navigate the regulatory scope of Legislative Decree 24/2023 of March 10, 2023, the articles with their titles are listed below.

Art.1 Objective scope Art.2 Definitions

Art.3 Subjective scope of application Art.4 Internal reporting channels

Art.5 Management of internal reporting channel

Art.6 Conditions for carrying out external reporting Art.7 External reporting channels

Art.8 Activities carried out by ANAC

Art.9 Information published on ANAC's institutional website Art.10 Adoption of guidelines

Art.11 Provision for ANAC staff and IT platform Art.12 Duty of confidentiality

Art.13 Processing of personal data

Art.14 Retention of documentation relating to reports Art.15 Public disclosures

Art.16 Conditions for the protection of the reporting person Art.17 Prohibition of retaliation

Art.18 Support measures Art.19 Protection from retaliation

Art.20 Limitations of liability Art.21 Sanctions

Art.22 Waivers and settlements Art.23 Repeals of regulations

Art.24 Transitional and coordinating provisions Art.25 Financial provisions

## 2 Purpose

Article 1, "Objective Scope of Application," describes the purpose of Legislative Decree 24/2023 to regulate the protection of "whistleblowers" (persons who report) violations of national or European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity, of which they have become aware in a public or private employment context.

The same article enunciates the casuistry of non-application of this decree, by way of example:

(a) to disputes, claims or demands related to a personal interest of the reporting person or the person making a complaint to the Judicial or Accounting Authority that pertain

exclusively to their individual labor or public employment relationships, or pertaining to their labor or public employment relationships with hierarchically subordinate figures;

b) to reports of violations where already mandatorily regulated by European Union or national acts;

(c) to reports of violations in the area of national security, as well as procurement related to defense or national security aspects, unless such aspects are covered by relevant secondary legislation of the European Union.

This procedure is applied by ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. with the purpose of

P.IVA 02721590020 - Via delle Industrie, 40 - 13856 Vigliano Biellese (BI)  
implementing and regulating a “system of whistleblowing within the activity carried out by ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S.”

Specifically, the procedure implements the provisions of Legislative Decree March 10, 2023, no. 24 (the “Whistleblowing Decree”) of “implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national regulatory provisions,” aimed at protecting persons who report breaches of national or European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity, of which they have become aware in a public or private work context.

In addition, the Whistleblowing procedure complies with the legislation on the protection of personal data and, referred to in Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016 on the protection of individuals with regard to the processing of personal data of reporting persons.

### 3 Definitions

- ANAC: National Anticorruption Authority;
- Privacy Code: the Legislative Decree of June 30, 2003, 196 (“Code for the Protection of Personal Data”); which provides for the protection of persons and other subjects with respect to the processing of personal data;
- Whistleblowing Decree: Legislative Decree No. 24, March 10, 2023;
- Recipient: the person who receives the report;
- Directive: Directive (EU) 2019/1937;
- Facilitator: a natural person who assists the Whistleblower in reporting, operating within the same work context and whose assistance must be kept confidential (these are individuals who having a qualified connection with the Whistleblower could suffer retaliation because of said connection).
- GDPR: Regulation (EU) 2016/679 for the protection of individuals with regard to the processing of personal data and on the free movement of such data, repealing Directive 95/46/EC (General Data Protection Regulation);
- Whistleblowing Manager: the recipient and Manager of the Whistleblowing report, with the obligation of confidentiality on the information acquired;
- Whistleblowing Procedure: this procedure approved by the Sole Administrator of ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S.;
- Whistleblower: the person who is entitled to make a Whistleblowing Report pursuant to the Whistleblowing Decree and, in general, this Procedure; including employees, collaborators, partners, those who exercise administrative, management, control, supervisory or representative functions of ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S., as well as persons who have legal relations with ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. (e.g. suppliers, consultants, etc...), candidates for employment relationships and former workers;
- Anonymous Reporting: Reports not containing information that allows or could allow, even indirectly, the identification of the Reporting Person;
- Person Involved: natural or legal person indicated in the Report as the person to whom the Violation is attributed or as the person involved in the reported Violation;
- Related Persons: persons for whom the same protections that the Whistleblowing Decree provides for the Whistleblower are applicable and who are:
  - (a) facilitators;
  - b) persons in the same work environment as the Whistleblowing person and who are related to him or her by a stable emotional or kinship relationship within the fourth degree;
  - c) co-workers of the Reporting person who work in the same work environment and who have a

P.IVA 02721590020 - Via delle Industrie, 40 - 13856 Vigliano Biellese (BI)  
usual and current relationship with the Reporting person;

- d) entities owned by or for which the Reporting Person works or entities that work in the same work environment;

#### 4 Violations

The concept of “violation”, defined by Article 2 of Legislative Decree 24/2023, is understood as “conduct, acts or omissions that harm the public interest or integrity of the public administration or private entity” consisting of:

- 1) administrative, accounting, civil or criminal offenses that do not fall under offenses or acts reported in items 3, 4, 5 and 6;
- 2) illegal conduct relevant under Legislative Decree No. 231 of June 8, 2001, or violations of the organization and management models provided therein, which do not fall under points 3,4,5 and 6;
- 3) offenses that fall within the scope of application of the European Union or national acts indicated in the Annex to this Decree or national acts that constitute implementation of the European Union acts indicated in the Annex to Directive (EU) 2019/1937, although not indicated in the Annex to this Decree, relating to the following areas: public procurement-services, products and financial markets and prevention of money laundering and financing of terrorism-product safety and compliance-transport safety-protection of the environment-radiation and nuclear safety-food and feed safety and animal health and welfare-public health consumer protection-privacy and protection of personal data and security of networks and information systems;
- 4) acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union specified in relevant secondary legislation of the European Union;
- 5) acts or omissions affecting the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including violations of the European Union's competition and state aid rules, as well as violations affecting the internal market related to acts that violate corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;
- 6) acts or conduct that frustrates the object or purpose of the provisions set forth in Union acts in the areas indicated in 3,4 and 5.

Article 2 “Definitions,” in addition to defining the concept of “violation,” also describes that private sector entities are those entities other than those covered by the definition of public sector entities, with a further distinction, useful later in defining the object and means of reporting, concerning the number of workers, whether or not a Model has been adopted 231 and the sector in which it operates:

- private sector that employed an average of at least fifty permanent or fixed-term employees;
- private sector that has employed less than 50 permanent or fixed-term subordinate workers where a Model 231 has been adopted;
- private sector operating in financial services, products and markets, prevention of money laundering and financing of terrorism, to the protection of privacy and personal data and security of networks and information systems that has employed in the last year permanent or fixed-term independent subordinate workers also less than 50.

#### 5 Persons entitled to report violations

Article 3, “Subjective Scope of Application,” indicates the persons in the working environment of a public or private sector entity who are entitled to report possible violations.

P.IVA 02721590020 - Via delle Industrie, 40 - 13856 Vigliano Biellese (BI)

Those entitled to report are:

- a) civil servants (i.e. employees of public administrations referred to in Art. 1, Paragraph 2 of Legislative Decree 165/2001, including:
  - ☐ employees referred to in Article 3 of the same decree;
  - ☐ employees of independent administrative authorities of guarantee, supervision or regulation;
  - ☐ employees of public economic entities, private law entities subject to public control, in-house companies, public law bodies or public service concessionaires);
- b) employees of private sector entities;
- c) self-employed workers of entities in the public or private sector;
- d) collaborators, freelancers, and consultants working for entities in the public sector or private sector;
- e) volunteers and trainees, paid and unpaid;
- f) shareholders and persons with administrative, management, control, supervisory or representative functions, including when such functions are performed on a de facto basis, at entities in the public or private sector.

## 6 Concept and types of reporting

Article 2 “Definitions” of Legislative Decree 24/2023, provides the description of different types of reporting:

- a) “whistleblowing or reporting”: the written or oral communication of information about violations;
- b) “internal reporting”: the written or oral communication of information about violations, submitted through the internal reporting channel;
- c) “external reporting” means the written or oral communication of information about violations, submitted through the external reporting channel;
- d) “public disclosure or public dissemination” means making information about violations publicly available through print or electronic media or otherwise through means of dissemination capable of reaching a large number of people;
- e) “reporting person” means the natural person who makes a report or public disclosure of information about violations acquired as part of his or her work context;
- f) “facilitator” means a natural person who assists a reporting person in the reporting process.

## **7 Signaling channels**

Against the different types of reporting (Internal, External, Public Disclosure) correspond as many suitable channels/conditions for each of them.

Therefore, there are:

- 1) internal reporting channels;
- 2) external reporting channels;
- 3) conditions for public disclosure.

Articles 4 and 5 of Legislative Decree 24/2023 deal with internal reporting channels, and specifically, Article 4 describes the activation of the internal channel, while Article 5 describes its management.

Articles 7 and 8 of Legislative Decree 24/2023 deal with external reporting channels, and precisely, Article 7 describes the activation of the external channel, while Article 8 establishes its management by ANAC.

Article 15 defines the conditions for making public disclosure.

## **8 Internal signaling channels**

Article 4 describes the activation of the internal reporting channel, while Article 5 below discusses its management.

### **8.1 Activation**

Public sector entities and private sector entities must activate their own reporting channels with the following characteristics:

- (a) guarantee of the confidentiality of the identity of the reporting person;
- (b) guarantee of the confidentiality of the person involved and the person otherwise mentioned in the report;
- (c) guarantee of the confidentiality of the content of the report;
- (d) guarantee of the confidentiality of the relevant documentation;

The above guarantee can also be achieved through the use of encryption tools, as the contents of “encrypted” documents (for which encryption has been employed) are rendered unintelligible to those who access them without having the relevant authorization.

### **8.2 Sharing**

Sharing and management of the reporting channel is possible between:

- a) municipalities other than provincial capitals;
- b) private sector entities that have employed, in the last year, an average of employees, under permanent or fixed-term employment contracts, not exceeding two hundred forty-nine

### **8.3 Management**

Management of the reporting channel may be entrusted to:

- a) to a single person or an autonomous dedicated internal office with specifically trained staff to manage the reporting channel;
- b) to an autonomous external person with specifically trained personnel;

- c) to the person in charge of corruption prevention in the public sector where such a figure is provided, as well as in the case of sharing the channel and its management between municipalities other than provincial capitals.

ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. entrusts the task of Manager of the reporting channel to the Human Resources Office of ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S., who is endowed with adequate autonomy, competence, impartiality and independence and who acts as Appointed Person pursuant to this Procedure.

#### **8.4 Modes of reporting**

The permissible modes of reporting are:

(a) in writing:

- through the online computer platform;
- through the sealed envelope system. The ANAC Guidelines Resolution No. 311 of July 12, 2023 indicate example, for this purpose and in view of the confidential protocolling of the report by the Manager, it is necessary for the report to be placed in two sealed envelopes: the first with the identifying data of the reporter together with a photocopy of the identification document; the second with the report, so as to separate the identifying data of the reporter from the report. Both should then be placed in a third sealed envelope that is marked "confidential" to the Reporting Manager on the outside (e.g., "confidential to RPCT"). The report is then subject to confidential logging, including by means of a separate log, by the Manager;

(b) orally:

- through telephone lines or voice messaging systems;
- through a face-to-face meeting set within a reasonable time at the request of the reporting person.

In the case of a report submitted to a person other than the one indicated in the paragraph "Management" it must be transmitted, within seven days of its receipt, to the competent person, giving simultaneous notice of the transmission to the reporting person.

In accordance with Legislative Decree 24/2023 and the ANAC Guidelines Resolution No. 311 of July 12, 2023 - "Guidelines on the protection of persons who report violations of Union law and protection of persons who report violations of national regulatory provisions. Procedures for the submission and management of external reports," ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. activates the internal reporting channel through the use of the online platform DOCSWEB WHISTLEBLOWING, distributed by SB Italia s.r.l. - P. IVA 04513160962, with registered office in Viale Forlanini, 38 - 20024 Garbagnate Milanese (MI), and can be reached at the following address

[whistleblowing.artfromitaly.it](https://whistleblowing.artfromitaly.it)

the Whistleblower, who accesses the DOCSWEB WHISTLEBLOWING online platform, before being able to send the report, reads the privacy policy pursuant to Article 13 of the European Regulation 2016/679 - GDPR and, in order to initiate the report, must check the box stating that he/she has read the aforementioned privacy policy.

The Whistleblower through the DOCSWEB WHISTLEBLOWING online platform has the possibility to send the report in two ways:

- a) written reporting, through guided form filling;
- b) oral reporting, through recording and subsequent sending of the voice message.



### 8.5 Duties of the Manager

The duties of the Manager of the internal reporting channel are set forth in Article 5 of Legislative Decree 24/2023.

The person, office, external entity or prevention officer entrusted with the management of the reporting channel shall:

- 1) issue the reporting person with notice of receipt of the report within seven days from the date of receipt;
- 2) maintain contact with the reporting person to whom they may request additions, if necessary;
- 3) diligently follow up on reports received;
- 4) provide acknowledgement of the report within three months from the date of the acknowledgement of receipt or, in the absence of such acknowledgement, within three months from the expiration of the seven-day period from the date of submission of the report; and
- 5) make available clear information on the channel, procedures and prerequisites for making internal and external reports. The aforementioned information shall be displayed and made easily visible in workplaces and accessible to persons entitled to report who do not frequent workplaces;
- 6) publish the information referred to in the previous point also in a dedicated section of its website if active. In this regard, ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. publishes on its website in the dedicated section "Whistleblowing" the extract of this Procedure with the information required under Legislative Decree 24/2023.

### 8.6 Stages of the internal reporting procedure

The internal reporting procedure followed by ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. involves the following steps.

As a preliminary step, as provided for in Article 4 of Legislative Decree 24/2023, the report submitted to a person other than the Reporting Manager is forwarded within seven days to the Reporting Manager, giving simultaneous notice to the Reporting Manager. For ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S., such an occurrence is rare because:

- on the company website [www.artfromitaly.it](http://www.artfromitaly.it) it is clearly communicated that Whistleblowing reports must be submitted through the internal reporting channel of the DOCSWEB WHISTLEBLOWING online reporting platform;
- the report submitted through the DOCSWEB WHISTLEBLOWING online reporting platform is received directly and solely by the Report Manager.

The steps of the procedure are as follows:

- 1) the whistleblower connects to the DOCSWEB WHISTLEBLOWING online platform at [whistleblowing.artfromitaly.co.uk](http://whistleblowing.artfromitaly.co.uk) and selects the form of reporting he or she prefers: written form, by filling out the questionnaire, or the oral form, by recording a voice message;
- 2) the reporter reads the privacy policy ex Reg. EU 2016/679 and, by checking the dedicated box, declares that he/she has read it;
- 3) the reporter makes the report by following the wizards of the chosen written or oral form;
- 4) the DOCSWEB WHISTLEBLOWING online platform is anonymous, the taking of the report is recorded in the platform and the reporter can verify the receipt of the report by connecting with the anonymous access mechanisms, generated upon completion of the report;
- 5) the Report Manager receives, by means of the DOCSWEB WHISTLEBLOWING online platform, and takes charge of the report;
- 6) if the reporting party is not among those who can make reports or the reported facts are not among the

violations, the Reporting Manager will inform the reporting party within the seven-day period that the report cannot be followed up for such obstructive reasons;

- 7) in adherence to the Confindustria Guidelines 2023, in order to prevent and avoid conflicts of interest in cases where the Reporting Manager coincides with the reporter, with the reported person or is otherwise a person involved or affected by the report, it is appropriate to provide that, in such situations, the report may be addressed to the Company Administration, in order to ensure its effective, independent and autonomous management, in compliance with the obligation of confidentiality.
- 8) the Reporting Manager maintains interlocutions with the reporter;
- 9) the Reporting Manager, if necessary, may hear and/or meet with the persons involved, or at their request, may acquire written comments and documents;
- 10) the Reporting Manager shall properly follow up on the reports received; pursuant to Article 2 paragraph 1, letter n) of Legislative Decree 24/2023, "follow-up" means the action taken by the person entrusted with the management of the report to assess the existence of the facts, the outcome of the investigation and any measures taken. In order to properly "follow up" the report, it is necessary first of all, to screen its admissibility. In adherence to the ANAC Guidelines - Resolution No. 311 of July 12, 2023, the Reporting Manager, in properly following up the report, while respecting reasonable timeframes and confidentiality of data, makes an assessment of the existence of the essential requirements of the report in order to assess its admissibility and be able, therefore, to grant the Reporting Officer the protections provided.

To perform the assessment of the aforementioned requirements, the Reporting Manager may refer to the same criteria used by the ANAC (as listed in § 1, Part Two, of the ANAC Guidelines - Resolution No. 311 of July 12, 2023) and, if deemed appropriate, may draw on the support of specialized external consultants in order to assess their relevance in relation to the scope of application of Legislative Decree 24/2023.

There are two outcomes of the preliminary substantiation check of the report:

- a) dismissal of the report, for example, in cases of:
  - manifest groundlessness due to the absence of factual elements capable of justifying investigation;
  - established generic content of the report of wrongdoing such that the facts cannot be understood;
  - report of wrongdoing accompanied by inappropriate or irrelevant documentation;
- b) initiation of the internal investigation on the reported facts or conduct to assess the existence of the same: having ascertained the admissibility of the report, as of Whistleblowing, the Report Manager initiates the internal investigation.

In order to carry out the investigation, the Reporting Manager may engage in a dialogue with the Whistleblower, asking him/her for clarifications, documents and additional information, again through the channel dedicated to this in the online platform mentioned above, or in person. If deemed necessary, the Reporting Manager may acquire acts and documents from other offices, enlist their support, involve third persons through hearings and other requests, while respecting the protection of the confidentiality of the reporter and the reported person.

The Reporting Manager shall take steps to verify the subject matter, truthfulness, and seriousness of the report received, including by requesting in writing further additions from the reporter, which will be recorded or verbalized in writing.

The investigation leads to two outcomes:

- (a) Filing: if elements of unfoundedness of the report are alerted;
- (b) Groundedness: if it finds elements of groundlessness in the report, the Reporting Manager:

- shall refer, without delay, to the appropriate internal bodies or external bodies/institutions, each according to their competencies (e.g. Judicial Authority), given that it is not the duty of the Reporting Manager to ascertain individual responsibilities of whatever nature they may be, nor to carry out controls of legitimacy or merit on acts and measures adopted by ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. subject to reporting, under penalty of encroaching on the competencies of the persons in charge of this within each body or administration or the judiciary;
  - if it is necessary to adequately handle the report, involves the relevant corporate functions to support the investigation; collects documentary evidence to verify the allegations contained in the report, also by making a request to the reporter; interrogates persons who may have knowledge of the facts and allegations in the report;
  - once all information deemed relevant has been gathered, informs the Administration.
- 11) provides feedback to the reporting person at the outcome of the investigation.
- Pursuant to Article 2, paragraph 1, letter o) of Legislative Decree 24/2023, “feedback” means communication to the reporting person of information regarding the action taken or intended to be taken on the report.
- In compliance with Art. 5 paragraph 1 lett. d) Reporting Manager shall provide feedback to the reporting person within three months from the date of the notice of receipt or, in the absence of such notice, within three months from the expiration of the period of seven days from the submission of the report.
- ANAC Guidelines Resolution No. 311 of July 12, 2023 specify that the feedback may also be merely interlocutory, as information may be communicated regarding the above-described activities to be undertaken and the progress of the investigation. In the latter case, once the investigation is completed, the outcomes will be communicated to the reporter.

### 8.7 Information entered on the site and platform page

ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. clarifies that those who intend to file a report must specify that it is a report for which they intend to keep their identity confidential and benefit from the protections provided in the event of any retaliation. This specification allows, where the report is mistakenly received by a non-competent entity, for timely transmission by the latter to the entity authorized to receive and handle Whistleblowing reports.

ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S., therefore, on the website [www.artfromitaly.it](http://www.artfromitaly.it) clarifies what are the different consequences in case of ordinary and Whistleblowing reports.

ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. publishes on its website [www.artfromitaly.it](http://www.artfromitaly.it)

- a) clarifies that Whistleblowing reports received through the internal reporting channel of the DOCSWEB WHISTLEBLOWING online reporting platform keep the identity of the whistleblower confidential and allow him/her to benefit from the protections provided in case of any retaliation;
- b) an excerpt of this Whistleblowing procedure - organizational act, containing all the information established and required by Legislative Decree 24/2023 and, thus, makes available information on the use of the internal and external channels managed by ANAC with particular regard to the prerequisites for making reports through these channels, the competent persons entrusted with the management of internal reports as well as the procedures;
- c) the privacy statement pursuant to Article 13 of the European Regulation 2016/679 - GDPR dedicated to Whistleblowing.

This information is also clear and easily accessible to people who, although not attending workplaces, are legitimized to submit Whistleblowing reports.

In addition, an excerpt of this Whistleblowing procedure - organizational act, containing all the information established

and required by Legislative Decree 24/2023 is displayed in the company workplaces, in a visible place, accessible to workers.

## **8.8 What may not constitute reporting**

Pursuant to art.1 paragraph 2 Legislative Decree 24/2023 ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. informs, with this Whistleblowing procedure, of the communications that cannot constitute "Whistleblowing report" and, therefore, do not benefit from the protections provided in the same Legislative Decree 24/2023:

- a) objections, claims or requests related to an interest of a personal nature of the reporting person or the person making a report to the Judicial Authority that pertain exclusively to their individual labor or public employment relationships, or inherent to their labor or public employment relationships with hierarchically subordinate figures;
- b) reports of violations where they are already mandatorily regulated by the European Union or national acts indicated in Part II of the Annex to the Decree or by national acts that constitute implementation of the European Union acts indicated in Part II of the Annex to Directive (EU) 2019/1937, although not indicated in Part II of the Annex to the Decree;
- c) reports of national security breaches, as well as procurement related to defense or national security aspects, unless such aspects are covered by relevant secondary legislation of the European Union.

## **8.9 Anonymous reporting**

Reports from which the identity of the reporter cannot be obtained are considered anonymous.

In adherence to the ANAC Guidelines - Resolution No. 311 of July 12, 2023, ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S., equates anonymous reports, where substantiated, with ordinary reports and treated consequentially in accordance with the provisions of the Supervisory Regulations.

The DOCSWEB WHISTLEBLOWING online reporting platform allows the submission of anonymous reports which, as soon as they are received, will be treated by the Reporting Manager as ordinary reports, as they cannot be equated with Whistleblowing reports.

The Whistleblowing section of the website [www.artfromitaly.it](http://www.artfromitaly.it) specifies that anonymous reports are treated as ordinary reports.

## **8.10 Reporting by PEC and e-mail**

In adherence to the ANAC Guidelines - Resolution No. 311 of July 12, 2023, ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S., believes that ordinary electronic mail (e-mail) and certified electronic mail (PEC) are inadequate tools to guarantee confidentiality. Therefore, the Whistleblowing section of the website [www.artfromitaly.it](http://www.artfromitaly.it) specifies that reports received by ordinary electronic mail (e-mail) or certified electronic mail (PEC) are treated as ordinary reports.

## **9 External signaling channels**

### **9.1 Conditions for carrying out external reporting**

According to Article 6 of Legislative Decree 24/2023, the reporting person may make an external report if, at the time of its submission, one of the following conditions is met:

- a) the mandatory activation of the internal reporting channel is not foreseen within its working context, or this channel, even if mandatory, is not active or, even if activated, does not comply with the provisions of art.4 of

Legislative Decree 24/2023; this hypothesis is not feasible, since ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. activates the internal reporting channel through the use of the online platform DOCSWEB WHISTLEBLOWING;

- b) the reporting person has already made an internal report pursuant to Article 4 of Legislative Decree 24/2023 and the same has not been followed up; the Reporting Manager ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. shall take action in a timely manner to follow up the report within the terms of the law;
- c) the person has well-founded reasons to believe that, if he or she made an internal report, the report would not be effectively followed up or that the same report could result in the risk of retaliation;
- d) the reporting person has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest.

## 9.2 Activation

L'art.7 del D.Lgs. 24/2023 demanda all'Autorità Nazionale Anticorruzione (ANAC) l'attivazione del canale di segnalazione esterna (a cui può fare riferimento la persona che non può utilizzare il canale di segnalazione interno a seguito di una delle condizioni citate al precedente punto) con le stesse caratteristiche che si chiedono ai canali di segnalazione interni:

- garanzia della riservatezza dell'identità della persona segnalante;
- garanzia della riservatezza della persona coinvolta e della persona comunque menzionata nella segnalazione;
- garanzia della riservatezza del contenuto della segnalazione;
- garanzia della riservatezza della relativa documentazione.

La suddetta garanzia può essere ottenuta anche tramite il ricorso a strumenti di crittografia.

I contenuti dei documenti "cifrati" (per i quali è stata impiegata la crittografia) sono resi incomprensibili a coloro che vi accedano senza disporre della relativa autorizzazione.

La stessa riservatezza viene garantita anche quando la segnalazione viene effettuata attraverso canali diversi dalla segnalazione esterna o perviene a personale diverso da quello addetto al trattamento delle segnalazioni, al quale viene in ogni caso trasmessa senza ritardo.

## 9.3 Management and tasks

The methods of management of the external reporting channel by ANAC are regulated by Article 8 of Legislative Decree 24/2023. ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. plans to train the personnel designated and specifically trained for the management of the external reporting channel provides for the following activities:

- a) Provide any affected person with information on the use of the external reporting channel and the internal reporting channel, as well as the protection measures provided for the reporting person;
- b) To give notice to the reporting person of the receipt of the external report within seven days from the date of its receipt, unless explicitly requested otherwise by the reporting person or unless ANAC considers that the notice would undermine the protection of the confidentiality of the reporting person's identity;
- c) Maintain interlocutions with the reporting person and request additions from the reporting person, if necessary; diligently follow up on reports received;
- d) Carry out the investigation necessary to follow up on the report, including through hearings and document acquisition;
- e) Give feedback to the reporting person within three months or, if there are justified and substantiated reasons, six months from the mdate of notice of receipt of the external report or, in the absence of such notice, from the expiration of seven days after receipt,
- f) notify the reporting person of the final outcome, which may also consist of dismissal or forwarding to the

appropriate authorities (for violations outside their jurisdiction) or a recommendation or administrative sanction.

#### **9.4 Reporting mode**

Allowable modes of reporting are:

- a) In written form through the IT platform;
- b) orally through telephone lines or voice messaging systems;
- c) through a face-to-face meeting set within a reasonable time at the request of the reporting person.

In the case of a report submitted to a person other than ANAC it must be transmitted to ANAC, within seven days of its receipt, giving simultaneous notice of the transmission to the reporting person

#### **9.5 Notes on ANAC activities**

For violations that do not fall within its competence, ANAC arranges for referral to the competent administrative or judicial authority, including institutions, bodies or organs of the European Union, and simultaneously notifies the reporting person of the referral. The competent Administrative Authority shall carry out the same activities as we have recorded for the staff designated to manage the external reporting channel ensuring the same confidentiality, including through the use of encryption tools, on the identity of the reporting person, the person involved and the person mentioned in the report, as well as the content of the report and related documentation, The ANAC shall annually forward the following information to the European Commission:

- 1) The number of external reports received;
- 2) The number and types of proceedings initiated as a result of external reports received and their outcome;
- 3) if established, the financial losses as a result of the violations subject to external reporting, as well as the amounts

recovered as a result of the outcome of the proceedings initiated.

In the event of a significant influx of external reports, ANAC may give priority treatment to external reports that concern information on violations regarding a serious violation of the public interest or the violation of principles of constitutional rank or European Union law. The ANAC may not follow up on reports reporting minor violations and proceed to dismiss them.

#### **9.6 Information published on ANAC's institutional website**

Article 9 of Legislative Decree 24/2023 contains the information listed on the ANAC website useful for reporting persons:

- a) An illustration of the protective measures provided for the reporting person;
- b) their contact information, such as, in particular, telephone number, indicating whether or not telephone conversations are recorded, postal address, and e-mail address, both ordinary and certified;
- c) The instructions on the use of external signaling channel and internal signaling channels;
- d) an illustration of the confidentiality regime applicable to external reports and internal reports provided by this Decree, Articles 5 and 13 of Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016, Article 10 of Legislative Decree No. 51 of May 18, 2018, and Article 15 of Regulation (EU) 2018/1725 of the European Parliament and of the Council of October 23, 2018;
- e) the ways in which it can ask the reporting person to provide supplementary information, the deadlines for feedback to an external report, and the types of feedback and follow-up t h a t ANAC can give to an external report;



- f) The list of Third Sector entities that have entered into, pursuant to Article 18, paragraph 1, agreements with ANAC, as well as their contacts.

## 10 Public disclosure

### 10.1 Conditions for conducting public disclosure

Article 15 of Legislative Decree 24/2023 states that a reporting person who makes a public disclosure shall benefit from the protection provided by this decree if, at the time of the public disclosure, one of the following conditions is met:

- the reporting person has previously made an internal and external report, or directly made an external report, under the conditions and in the manner described above regarding the internal and external reporting channels that have not been responded to within the prescribed timeframe by the person managing the internal reporting channel or by ANAC itself and regarding the measures planned or taken to follow up on the reports;
- the reporting person has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest;
- the reporting person has well-founded reason to believe that the external report may involve the risk of retaliation or may not be effectively followed up due to the specific circumstances of the particular case, such as those where evidence may be concealed or destroyed or where there is well-founded fear that the reporting person may be colluding with or involved in the violator.

The rules on professional secrecy of journalistic practitioners, with reference to the source of the news, remain in place. Public disclosure is a situation in which information that was previously unknown to the general public is presented or willingly disclosed to the general public.

Public dissemination can be handled through the use of print media, television, radio, and the use of the Internet.

## 11 Summary table-Public and private sectors-Subject and reporting channel

In light of the above so far we list a summary table divided by reporting areas

Public sector	
<b>Subject of reports:</b> Violations of domestic law (as listed under 2 ) Violations of EU law (as listed under 2 )	<b>Means of reporting:</b> Internal channel External channel Public disclosure
Settore privato - Ente con adozione Modello 231/01 e meno di 50 lavoratori	
<b>Subject of reports:</b> Violations of Legislative Decree 231/2001	<b>Means of reporting:</b> Inner channel
Settore privato-Ente con adozione Modello 231/01 e una media di almeno 50 lavoratori	
<b>Subject of reports:</b> Violations of Legislative Decree 231/01 <b>Means of reporting:</b> Inner channel	<b>Subject of reports:</b> Violations of EU law <b>Means of reporting:</b> Internal channel, External channel, Public disclosure

**Private sector- Entity with an average of at least 50 workers or operating in sensitive sectors**

**Subject of reports:**

Violations of EU law

**Means of reporting:**

Internal channel, External channel, Public disclosure

*Note. For sensitive sectors such as financial products and markets, environmental protection, transportation, etc., the number of employees is not influential*

**Content of reports**

The Whistleblower must provide all relevant information to enable the appointed Reporting Manager to carry out the due and appropriate checks and verifications to confirm the validity of the facts being reported.

The content of the reports must be accurate and concordant. To this end, the report must contain the following elements:

- a) generalities of the reporting person, including the position or function held within the organization;
- b) a clear and complete description of the facts being reported;
- c) circumstances of time and place in which they were committed;
- d) other evidence to identify the person(s) who has/have carried out the reported facts;
- e) An indication of other individuals who can report on the facts being reported;
- f) The indication of documents that can confirm the substantiation of these facts;
- g) Any other information that may provide useful feedback about the existence of the reported facts.

## 12 Confidentiality obligations

Article 12 of Legislative Decree 24/2023 "Duty of Confidentiality" imposes confidentiality obligations on those who receive and handle reports and in the various areas of report handling, which are as follows:

- alerts may not be used beyond what is necessary to adequately follow up on them; the identity of the reporting person and any other information from which such identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the reporting person, to persons other than those responsible for receiving or following up the reports, who are expressly authorized to process such data pursuant to Articles 29 and 32(4) of Regulation (EU) 2016/679 and Article 2-quaterdecies of Legislative Decree No. 196 of June 30, 2003 Code on the Protection of Personal Data;
- within the framework of criminal proceedings, the identity of the reporting person is covered by secrecy in the manner and to the extent provided for in Article 329 of the Code of Criminal Procedure;
- within the framework of the proceedings before the Court of Auditors, the identity of the reporting person may not be revealed until the investigation stage is closed;
- within the framework of disciplinary proceedings, the identity of the reporting person may not be disclosed, where the disciplinary charge is based on investigations separate and additional to the report, even if consequent to it. Where the charge is based, in whole or in part, on the report and the knowledge of the identity of the reporting person is indispensable for the defense of the accused, the report will be usable for the purposes of disciplinary proceedings only if the reporting person expressly consents to the disclosure of his or her identity;
- in the hypothesis referred to in the second sentence above, as well as in the internal and external reporting procedures when the disclosure of the reporting person and any other information from which the identity of the reporting person can be inferred, directly or indirectly, are also indispensable for the defense of the person



involved, notice shall be given to the reporting person by written communication of the reasons for the disclosure of the confidential data;

- entities in the public and private sectors, ANAC, as well as the administrative authorities to which ANAC transmits external reports under their jurisdiction, shall protect the identity of the persons involved and the persons mentioned in the report until the conclusion of the proceedings initiated by reason of the report in compliance with the same guarantees provided in favor of the reporting person;
- the report is exempt from access provided for in Articles 22 et seq. of Law No. 241 of August 7, 1990, as well as Articles 5 et seq. of Legislative Decree No. 33 of March 14, 2013;
- notwithstanding the provision of the preceding points, in the internal and external reporting procedures referred to in this chapter, the person involved may be heard, or, at his or her request, shall be heard, including by means of a paper procedure through the acquisition of written comments and documents.

### 13 Processing of personal data

Article 13 of Legislative Decree 24/2023 "Processing of Personal Data" states that:

- a) The Data Controllers of personal data related to the receipt and management of reports are the individuals entrusted with the management of the reporting channels;
- b) In sharing the resources of the internal reporting channel, respective responsibilities must be determined, in accordance with Article 26 of Regulation(EU) 2016/679 in this regard:
  - To the exercise of the data subject's rights;
  - to the roles and the relationships of joint holders with stakeholders;
- c) appropriate technical and organizational measures must be implemented to ensure a level of security appropriate to the specific risks arising from the processing operations performed such as:
  - illegal access;
  - unauthorized detection;
  - The unauthorized modification;
  - accidental loss;
  - Willful destruction;
  - Stealing for improper purposes.

ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. complies with all the obligations imposed by Legislative Decree 24/2023 regarding confidentiality and proper application of the processing of personal data, as:

- a) the online platform DOCSWEB WHISTLEBLOWING, used for Whistleblowing reports by ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S., declares that it has all the necessary requirements and complies with the obligations imposed by Legislative Decree 24/2023 and Regulation (EU) 2016/679 - GDPR;
- b) ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. acts as Data Controller observing the obligations imposed by Regulation (EU) 2016/679 - GDPR;
- c) the operator of the DOCSWEB WHISTLEBLOWING online platform is SB Italia s.r.l., which is appointed as the Data Processor pursuant to Article 28 Regulation (EU) 2016/679 - GDPR and, as such, has all the requirements for compliance with Regulation (EU) 2016/679 - GDPR;
- d) the Human Resources Department of ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. is appointed as the Manager of the report and is appointed as the Authorized Person designated to the Whistleblowing treatment in accordance with art. art. 2-quaterdecies D.Lgs. 196/2003 and the EU Regulation n.

2016/679 - GDPR;

- e) ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. has prepared and applies this procedure - organizational act Whistleblowing, publishing an excerpt (expunged of the confidential parts) on the website [www.artfromitaly.it](http://www.artfromitaly.it) in the section dedicated to Whistleblowing;
- f) ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. publishes on the website [www.artfromitaly.it](http://www.artfromitaly.it) in the section dedicated to Whistleblowing, the privacy policy ex art. 13 Regulation (EU) 2016/679 - GDPR, aimed at providing the interested parties with all the information established by Legislative Decree 24/2023;
- g) ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. has identified and implemented appropriate technical and organizational measures to ensure a level of security appropriate to the specific risks arising from the processing carried out; for a detailed description please refer to the dedicated chapter;
- h) ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. has performed the Data Protection Impact Assessment (DPIA).

Specifically, Article 13 of Legislative Decree 24/2023 states that:

- Any processing of personal data, including communication between competent authorities, provided for in this Decree shall be carried out in accordance with Regulation (EU) 2016/679 - GDPR, Legislative Decree No. 196 of June 30, 2003, and Legislative Decree No. 51 of May 18, 2018. Disclosure of personal data by the institutions, bodies, or agencies of the European Union shall be made in accordance with Regulation (EU) 2018/1725;
- personal data that are manifestly not useful for processing a specific report are not collected or, if accidentally collected, are deleted immediately;
- the rights under Articles 15 to 22 of Regulation (EU) 2016/679 may be exercised within the limits of the provisions of Article 2-undecies of Legislative Decree No. 196 of June 30, 2003;
- the processing of personal data related to the receipt and management of reports shall be carried out by public sector entities and private sector entities, as data controllers, in compliance with the principles set forth in Articles 5 and 25 of Regulation (EU) 2016/679 or Articles 3 and 16 of Legislative Decree no. 51 of 2018, providing appropriate information to the reporting persons and the persons involved pursuant to Articles 13 and 14 of the same Regulation (EU) 2016/679 or Article 11 of the aforementioned Legislative Decree No. 51 of 2018, as well as taking appropriate measures to protect the rights and freedoms of the data subjects;
- public sector entities and private sector entities that share resources for the receipt and management of reports, pursuant to Article 4 paragraph 4 of Legislative Decree 24/2023 (channel sharing) , determine in a transparent manner, through an internal agreement, their respective responsibilities regarding compliance with personal data protection obligations, pursuant to Article 26 of Regulation (EU) 2016/679 or Article 23 of Legislative Decree No. 51 of 2018;
- public sector entities and private sector entities define their own model for the receipt and management of internal reports, identifying appropriate technical and organizational measures to ensure a level of security appropriate to the specific risks arising from the processing carried out, based on a data protection impact assessment, and regulating the relationship with any external providers that process personal data on their behalf pursuant to Article 28 of Regulation (EU) 2016/679 or Article 18 of Legislative Decree No. 51 of 2018.

#### **14 Retention of documentation**

Article 14 of Legislative Decree 24/2023 "Retention of Documentation" establishes the conditions for proper management of documentation pertaining to reports:

- reports, internal and external, and related documentation shall be retained for the time necessary for the processing of the report and in any case no longer than five years from the date of the communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations set forth

in Article 12 of Legislative Decree 24/2023 and the principle set forth in Article 5, paragraph 1, letter e), of Regulation(EU) 2016/679 and 3, paragraph 1, letter e), of Legislative Decree No. 51 of 2018;

- if a recorded telephone line or other recorded voice messaging system is used for the report, the report, with the consent of the reporting person, shall be documented by the personnel in charge by recording on a device suitable for storage and listening or by transcription in its entirety. In the case of a transcript, the reporting person may verify, correct or confirm the contents of the transcript by his or her own signature;
- if an unrecorded telephone line or other unrecorded voice messaging system is used for reporting, the report shall be documented in writing by a detailed transcript of the conversation by the personnel in charge. The
- reporting person may verify, correct and confirm the contents of the transcript by his or her own signature;
- ☐ when, at the request of the reporting person, the report is made orally in the course of a meeting with the relevant personnel, it shall, with the consent of the reporting person, be documented by the relevant personnel by recording on a device suitable for storage and listening or by minutes. In case of minutes, the reporting person may verify, correct and confirm the minutes of the meeting by his or her signature.

ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. complies with all the above legal obligations.

## **15 Protective measures**

### **15.1 Conditions for protection**

Article 3 "Subjective Scope" indicates the persons working in the working environment of a public or private sector entity who are legitimated to report possible violations and who have been dealt with in the previous points of this procedure-organizational act Whistleblowing.

Article 16 of Legislative Decree 24/2023 "Conditions for the protection of the reporting person" stipulates that protection measures are provided for these persons when the following conditions are met:

- a) at the time of the report or denunciation to the judicial or accounting authority or public disclosure, the reporting or denouncing person had reasonable grounds to believe that the information about the violations reported, publicly disclosed or denounced was true and fell within the objective scope of Article 1 of Legislative Decree 24/2023 ;
- b) public reporting or disclosure was made on the basis of what is provided in the procedures dealt with for internal and external reporting;
- c) the person's reasons for reporting or public disclosure are irrelevant to his or her protection;
- d) except as provided for in Article 20 (Limitations of Liability), when it is established, even by a judgment of first instance, that the reporting person is criminally liable for the crimes of defamation or slander or otherwise for the same crimes committed by reporting to the judicial or accounting authority or his civil liability, for the same title, in cases of willful misconduct or gross negligence, the protections provided for in this chapter are not guaranteed and a disciplinary sanction is imposed on the reporting or whistleblowing person;
- e) the provision of this article shall also apply in cases of anonymous reporting or denunciation to the judicial or accounting authority or public disclosure, if the reporting person was subsequently identified and retaliated against, as well as in cases of reporting submitted to the relevant institutions, bodies and organs of the European Union, in accordance with the conditions of Article 6 (Conditions for making external reporting)

The protection measures, shared and applied by ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S., consist of:

- prohibition of retaliation;
- supporting measures;

- protection from retaliation;
- limitations of liability.

## 15.2 Prohibition of retaliation

Article 17 "Prohibition of Retaliation" is a protective measure that states:

- entities or persons legitimated to report possible violations may not suffer any retaliation;
- within the framework of judicial or administrative proceedings or otherwise extrajudicial disputes having as their object the ascertainment of the conduct, acts or omissions prohibited under this Article in respect of the persons entitled to report, it shall be presumed that the same have been put in place as a result of the report, public disclosure or complaint to the judicial or accounting authority. The burden of proving that such conduct or acts are motivated by reasons unrelated to the r e p o r t i n g , public disclosure, or complaint shall be on the person who put them in place;
- in the event of a claim for damages filed with the judicial authority by the persons entitled to report, if such persons prove that they have made a report, public disclosure, or complaint to the judicial or accounting authority in accordance with this Decree and have suffered damage, it shall be presumed, unless proven otherwise, that the damage is a consequence of such report, public disclosure, or complaint to the judicial or accounting authority.

We indicate below the cases, shared and applied by ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. that, if they are attributable by reason of a report made, constitute retaliation:

- dismissal, suspension or equivalent measures;
- Grade demotion or non-promotion;
- change of duties, change of workplace, reduction of salary, change of working hours;
- The suspension of training or any restriction of access to it;
- negative merit notes or negative references;
- The adoption of disciplinary measures or other sanction, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavorable treatment;
- The failure to convert a f i x e d - t e r m employment contract to a permanent employment contract where the employee had a legitimate expectation of said conversion;
- The non-renewal or early termination of a fixed-term employment contract;
- damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- inclusion on improper lists on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- Early termination or cancellation of the contract for the provision of goods or services;
- The cancellation of a license or permit;
- The request for submission to psychiatric or medical examinations.

## 15.3 Protection of the person

ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. shares and applies the protection of reporting persons and entities or subjects involved in the report, pursuant to Article 3 paragraphs 4 and 5 of Legislative Decree 24/2023.

Paragraph 4 Legislative Decree 24/2023 stipulates that the protection of persons entitled to report also applies if the report, complaint to the judicial or accounting authority, or public disclosure of information occurs in the following cases:

- when the legal relationship has not yet begun and if information about violations was acquired during the selection process or other pre-contractual stages;
- During the probationary period;

- c) after the dissolution of the legal relationship if the information on violations was acquired during the course of the relationship.

Paragraph 5 Legislative Decree 24/2023 identifies the subjects to whom the protection measures are extended, namely: without prejudice to the provisions of Article 17 (Prohibition of retaliation) paragraphs 2 and 3, the protection measures also apply to:

- a) To the facilitators;
- b) to persons in the same work environment as the reporting person, the person who has made a complaint to the judicial or accounting authority, or the person who has made a public disclosure and who are related to them by a stable emotional or kinship relationship within the fourth degree;
- c) to co-workers of the reporting person or the person who has made a complaint to the judicial or accounting authority or made a public disclosure, who work in the same work environment as the reporting person and who have a usual and current relationship with that person;
- d) to entities owned by the reporting person or the person who filed a complaint with the judicial or accounting authority or made a public disclosure or for which the same persons work, as well as entities operating in the same work environment as the aforementioned persons.

#### 15.4 Support measures

Article 18 of Legislative Decree 24/2023 establishes the support measures provided by the third sector consisting of free services:

- 1) a list of Third Sector entities that provide reporting persons with support measures is established at ANAC. The list, published by ANAC on its website, contains Third Sector entities that carry out, according to the provisions of their respective statutes, the activities referred to in Article 5, paragraph 1, letters v) and w), of Legislative Decree No. 117 of July 3, 2017, and that have entered into agreements with ANAC;
- 2) support measures provided by Third Sector entities consist of information, assistance and advice free of charge on how to report and the protection from retaliation offered by national and European Union regulatory provisions, the rights of the person involved, and the terms and conditions of access to legal aid;
- 3) the Judicial Authority or the administrative authority to which the reporting person has turned in order to obtain protection from retaliation may request information and documents from ANAC regarding any reports submitted. In proceedings before the judicial authority, the forms referred to in Articles 210 et seq. of the Code of Civil Procedure, as well as in Article 63, paragraph 2, of the Code of Administrative Process referred to in Annex 1 to Legislative Decree No. 104 of July 2, 2010, shall be observed.

#### 15.5 Protection from retaliation

Art. 19 "Protection from R e t a l i a t i o n " listed in item 14 (Prohibition of Retaliation), shared and enforced by ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S., stipulates that:

- entities and persons of public and private entities may notify ANAC of retaliation they believe they have suffered. In case of retaliation committed in the work context of a public sector subject, ANAC shall immediately inform the Department of Civil Service at the Presidency of the Council of Ministers and any guarantee or disciplinary bodies for measures within their competence. In case of retaliation committed in the labor context of a private sector subject, ANAC shall inform the National Labor Inspectorate, for measures within its competence;
- in order to acquire preliminary elements indispensable to the ascertainment of retaliation, the ANAC may avail

itself of the collaboration of the Civil Service Inspectorate and the National Inspectorate of Labor, to the extent of their respective competences, without prejudice to the exclusive competence of the ANAC with regard to the evaluation of the elements acquired and the possible application of the administrative sanctions referred to in Article 21 of Legislative Decree 24/2023. In order to regulate this collaboration, ANAC concludes specific agreements, pursuant to Article 15 of Law No. 241 of August 7, 1990, with the Civil Service Inspectorate and the National Labor Inspectorate;

- Acts taken in violation of Art.17 (prohibition of retaliation) are null and void. Persons public and private subjects who have been dismissed as a result of reporting, public disclosure, or whistleblowing to the judicial or accounting authorities have the right to be reinstated in their jobs, pursuant to Art. 18 of Law No. 300 of May 20, 1970 or Art. 2 of Legislative Decree No. 23 of March 4, 2015, because of the specific discipline applicable to the worker;
- the Judicial Authority seized shall take all measures, including provisional measures, necessary to ensure protection to the subjective legal situation being sued, including compensation for damages, reinstatement in the workplace, an order to cease the conduct engaged in in violation of Article 17 (prohibition of retaliation), and the declaration of nullity of the acts taken in violation of the same article.

## **16 Limitations of liability**

ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. agrees with and applies the obligations established by art. 20 "Limitations of Liability" , as follows:

- An entity or person of a public or private entity that discloses or disseminates information on violations covered by the obligation of secrecy, other than that referred to in Art. 1, paragraph 3 (classified information, forensic and medical professional secrecy, secrecy of court deliberations), or relating to copyright protection or personal data protection or discloses or disseminates information on violations that offend the reputation of the person involved or reported, 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 disclose the violation and the reporting, public disclosure or complaint to the judicial or accounting authority was made pursuant to Art. 16 ("Conditions for the protection of the reporting person");
- when the cases referred to in the preceding paragraph occur, any further liability, including civil or administrative liability, is also excluded;
- unless the act constitutes a crime, the entity or person of a public or private entity shall not incur any liability, including civil or administrative liability, for acquiring or accessing information on violations;
- in any case, criminal liability and any other liability, including civil or administrative liability, is not excluded for conduct, acts or omissions not related to the report, complaint to the Authority Judicial or accounting or to public disclosure or that are not strictly necessary to disclose the violation.

## **17 Sanctions**

The sanctions provided for in Article 21 of Legislative Decree 24/2023 - "Sanctions" - are given.

Without prejudice to other liability profiles, ANAC shall apply the following administrative pecuniary sanctions to the responsible person:

- 1) from €10,000 to €50,000 when it determines that retaliation has been committed or when it determines that reporting has been obstructed or attempted to be obstructed or that the obligation of confidentiality under Article



12 has been violated;

- 2) from €10,000 to €50,000 when it determines that reporting channels have not been established, that procedures for making and managing reports have not been adopted, or that the adoption of such procedures does not comply with those set forth in Articles 4 and 5 of Legislative Decree 24/2023 (Internal Reporting Channels and Management of Internal Reporting Channel), as well as when it determines that the activity of verification and analysis of the reports received has not been carried out;
- 3) from €500 to €2,500 in the case referred to in Article 16, paragraph 3 of Legislative Decree 24/2023 , unless the reporting person has been convicted, even at first instance, of the crimes of defamation or slander or otherwise for the same crimes committed with the report to the judicial or accounting authority;
- 4) private sector entities that fall within the scope of application of Legislative Decree 231/2001, and adopt organizational and management models provide in the disciplinary system adopted pursuant to Article 6, paragraph 2, letter e), of the same Legislative Decree 231/2001, sanctions against those who are found to be responsible for the above-mentioned offenses.

## **18 Waivers and settlements**

ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. shares and applies the obligations set forth in Article 22 of Legislative Decree 24/2023" Waivers and Transactions" which states that waivers and transactions, in whole or in part, which have as their object the rights and protections provided for in this decree are not valid, unless they are made in the form and manner provided for in Article 2113, fourth paragraph, of the Civil Code.

## **19 Repeals of regulations**

Article 23 of Legislative Decree 24/2023" Repeals of regulations" is quoted where it is stated that the following provisions are repealed:

- Article 54-bis of Legislative Decree No. 165 of March 30, 2001 (Protection of public employees who report wrongdoing);
- Art. 6, paragraphs 2-ter and 2-quater, of Legislative Decree No. 231 of June 8, 2001 (Paragraph 2-ter The adoption of discriminatory measures against persons who make the reports referred to in paragraph 2-bis may be reported to the National Labor Inspectorate, for measures within its competence, not only by the reporter, but also by the labor organization indicated by the reporter); (Paragraph 2-quater Retaliatory or discriminatory dismissal of the reporting person is null and void. Also null and void is the change of duties pursuant to Article 2103 of the Civil Code, as well as any other retaliatory or discriminatory measures taken against the reporting person. It is the employer's burden, in the event of disputes related to the imposition of disciplinary sanctions, or to demotions, dismissals, transfers, or subjecting the reporter to other organizational measures having direct or indirect negative effects on working conditions, subsequent to the submission of the report, to prove that such measures are based on reasons unrelated to the report itself);
- Article 3 of Law No. 179 of November 30, 2017; (Supplementing the regulations on the obligation of official, business, professional, scientific and industrial secrecy).

## **20 Transitional and coordinating provisions**

Article 24 of Legislative Decree 24/2023 - "Transitory and Coordination Provisions" is quoted, which states that the provisions of this decree shall take effect as of July 15, 2023 (as well as repeals of regulations). The provisions of Art. 54-bis of Legislative Decree No. 165 of 2001, Art. 6, paragraphs 2-bis, 2-ter and 2-quater, of Legislative Decree No.

231 of 2001 and Art. 3 of Law No. 179 of 2017 shall continue to apply to reports or complaints to the judicial or accounting authorities made prior to the effective date of this decree, as well as those made until July 14, 2023.

- for private sector entities that have employed, in the last year, an average of employees, with permanent or fixed-term employment contracts, up to two hundred forty-nine, the obligation to establish the internal reporting channel pursuant to this decree shall take effect as of December 17, 2023, and, until then, Article 6. paragraph 2-bis, letters a) and b), of Legislative Decree No. 231 of 2001, in the wording in force until the date of entry into force of this decree, shall continue to apply;
- Article 4 of Law No. 604 of July 15, 1966 is replaced by the following:
- dismissal determined for reasons of political belief or religious faith, membership in a trade union, participation in trade union activities, or resulting from the exercise of a right or reporting, reporting to the judicial or accounting authorities, or public disclosure made pursuant to the legislative decree implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, is null and void;
- In Article 2-undecies, paragraph 1, of Legislative Decree No. 196 of June 30, 2003, letter f) shall be replaced by the following: to the confidentiality of the identity of the person who reports violations of which he or she has become aware by reason of his or her employment relationship or functions performed, pursuant to the legislative decree implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report violations of Union law, or who reports violations pursuant to Articles 52-bis and 52-ter of Legislative Decree No. 385 of September 1, 1993, or Articles 4-undecies and 4-duodecies of Legislative Decree No. 58 of February 24, 1998;
- In Article 6, of Legislative Decree No. 231 of 2001, paragraph 2-bis is replaced by the following: 2-bis. The models referred to in paragraph 1(a) shall provide, pursuant to the legislative decree implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, the internal reporting channels, the prohibition of retaliation, and the disciplinary system adopted pursuant to paragraph 2(e).

## 21 Impact assessment

Article 13 paragraph 6 Legislative Decree 24/2023 states that "The entities referred to in Article 4 shall define their own model for the receipt and management of internal reports, identifying appropriate technical and organizational measures to ensure a level of security appropriate to the specific risks arising from the processing carried out, based on a data protection impact assessment, and regulating the relationship with any external providers that process personal data on their behalf pursuant to Article 28 of Regulation (EU) 2016/679 or Article 18 of Legislative Decree No. 51 of 2018." The mandatory nature of the Impact Assessment - DPIA is reaffirmed ANAC Resolution No. 311 of July 12, 2023 Chapter One - The Safeguards and Support Measures, p. 61 where it states that "The fundamental principles to be observed for the processing of personal data are: Carry out, in the design phase of the reporting channel and therefore before the start of processing, a data protection impact assessment in order to identify and apply the necessary technical measures to avoid this risk," recalling in note art. 13 paragraph 6 Legislative Decree 24/2023 and Articles 35 and 36 of Regulation (EU) 679/2016.

Pursuant to Article 35 of the EU Regulation No. 2016/679 (hereinafter also "GDPR"), Data Privacy Impact Assessment - DPIA is the assessment of the impact of data processing on the protection of personal data, where the processing is likely to present a high risk to the rights and freedoms of natural persons, having regard to the nature, context and purposes of the processing.

The Impact Assessment allows the Data Controller to examine the risk before proceeding with processing and to take



action so that the level of risk can be, if not cancelled, at least greatly reduced and mitigated. The basic principles of DPIA therefore result:

- a) risk to the fundamental rights and freedoms of the data subject;
- b) The management of privacy risks through the employment of appropriate technical and organizational measures with respect to the risk to be mitigated.

DPIA involves privacy risk management, which determines the appropriate technical and organizational controls to protect the personal data of data subjects.

The processing involves the personal data of individuals who make reports under Legislative Decree No. 24/2023.

In accordance with Legislative Decree 24/2023 and ANAC Resolution No. 311 of July 12, 2023 - "Guidelines on the protection of persons who report violations of Union law and protection of persons who report violations of national laws. Procedures for the submission and management of external reports", ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. activates the internal reporting channel, through the use of the online platform DOCSWEB WHISTLEBLOWING, distributed by SB Italia s.r.l. - P. IVA: 04513160962, with registered office in Viale Forlanini, 38 - 20024 Garbagnate Milanese (MI), and can be reached at the following address

[whistleblowing.artfromitaly.it](https://whistleblowing.artfromitaly.it)

the Whistleblower, who accesses the DOCSWEB WHISTLEBLOWING online platform, after having read and declared that he/she has read the privacy policy in accordance with Art.13 of the European Regulation 2016/679 - GDPR, through the DOCSWEB WHISTLEBLOWING online platform has the choice to submit the report in two ways:

- written report, using the guided completion of the form;
- oral reporting by recording and subsequent sending of the voice message.

Role	Name
Data controller	ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. - P.IVA 02721590020, registered office: Via delle Industrie, 40 - 13856 Vigliano Biellese (BI)
Data processor	SB Italia s.r.l. - VAT number: 04513160962, registered office: Viale Forlanini, 38 - 20024 Garbagnate Milanese (MI)
Processors: Reporting manager	Human Resources Department of ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S.

The following regulations and standards apply to the handling of Whistleblowing reports and regulations

EU Regulation No. 2016/679 (so-called GDPR)
Legislative Decree 196/2003 (the so-called Privacy Code) as amended by Legislative Decree 101/2018
EU Directive 1937/2019
Legislative Decree No. 24/2023
ANAC Guidelines - Resolution No. 311 of July 12, 2023

## 21.1 Categories of personal data and categories of data subjects

The following are the types of personal data that are processed following a report made pursuant to Legislative Decree 24/2023

Category of personal data	Category of interested party
---------------------------	------------------------------

<ul style="list-style-type: none"> <li>- Common personal data of the reporter: first name, last name, country where the alleged violation occurred</li> <li>- Common personal data that can be obtained from the report, e.g., identifying data, location, manner, and description of the event (for the reporter, reported, facilitator, people in the same work environment, and co-workers of the reporter).</li> </ul>	<ul style="list-style-type: none"> <li>• Subordinate Worker</li> <li>• Self-employed person who performs his or her work at it</li> <li>• Worker or collaborator who works for private sector entities that provide goods or services or perform works for the Company</li> <li>• Freelancer/consultant</li> <li>• Volunteer/Trainee</li> <li>• Shareholder/Member</li> <li>• Person with functions of administration, management, control, supervision, or representation. even when such functions are exercised in a mere de facto capacity</li> </ul>
<p><b><u>Possible arising from the description of facts or attachment of documents and strictly necessary for reporting:</u></b></p> <p><i>"special categories of personal data," namely those data revealing "racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, as well as data relating to health, genetic data, biometric data intended to uniquely identify a natural person, data relating to the sexual life or sexual orientation of the person" (Art. 9 GDPR)</i></p>	
<p><b><u>Possible arising from the description of facts or attachment of documents and strictly necessary for reporting:</u></b></p> <p><i>Personal data related to criminal convictions and offenses or to related security measures" (Art. 10 GDPR)</i></p>	

## 21.2 Functional description of the life cycle of personal data processing

- 1) receiving the report through the DOCSWEB WHISTLEBLOWING online platform in written form or in the oral form of a recorded voice message;
- 2) the Reporting Manager displays the text of the written report or listens to the recorded voice message containing the oral report;
- 3) the Reporting Manager preliminarily examines the report;
- 4) if the Reporting Manager deems the report not manifestly unfounded, for the reasons described in the previous chapters, it proceeds to investigate the report;
- 5) the Reporting Manager retains the report and related documentation for as long as necessary for the processing of the report and, in any case, no longer than five years, which run from the date of communication of the final outcome of the reporting procedure, as expressly provided for in Article 14 of Legislative Decree 24/2023.

## 21.3 DOCSWEB WHISTLEBLOWING online platform guarantees.

The Data Controller ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S. considers that the Data Processor SB Italy s.r.l., and for it the online platform DOCSWEB WHISTLEBLOWING ensures compliance with the standards and regulatory obligations established by Legislative Decree 24/2023 and the European Regulation 2016/679 - GDPR.

## 21.4 Principles of personal data processing for whistleblowing treatment

<b>The purposes of the treatment</b>	The processing is aimed at managing the report and fulfilling the legal obligations established by the current legislation Legislative Decree 24/2023 on Whistleblowing
<b>The legal bases of treatment</b>	The legal basis for the processing is the fulfillment of a legal obligation to which the data controller is bound (Art. 6.1(c) GDPR)
<b>Data collected are adequate, relevant, and limited to what is necessary in relation to the purposes for which they are processed (data minimization)</b>	The personal data collected are only those expressly necessary for the management of the report, in accordance with Article 12 of Legislative Decree 24/2023. The purposes are pursued in accordance with the principle of minimization (art. 5.1. lett. c) GDPR).
<b>The data are accurate and up to date</b>	Personal data on reports are constantly verified and updated
<b>the data retention period</b>	Reports and related documentation shall be retained for as long as necessary for the processing of the report and in any case no longer than five years, which starts from the date of communication of the final outcome of the reporting procedure, as provided for in Article 14 of Legislative Decree 24/2023

## 21.5 Ways to protect the rights of data subjects

Topic	Security measure
<b>Arrangements for informing those affected by Whistleblowing treatment</b>	<p>Data subjects are informed through a specific information notice made to them in accordance with Article 13 GDPR.</p> <p>The information is made available to interested parties in the following manner:</p> <ul style="list-style-type: none"> <li>- publication at <a href="http://www.artfromitaly.it">www.artfromitaly.it</a></li> <li>- exposure at the workplace</li> </ul>
<b>Consent of interested parties</b>	<p>The processing of personal data related to reporting by authorized data subjects does not require consent from the data subject, since the legal basis for the processing is the fulfillment of a legal obligation (Art. 6.1. lett. c) GDPR).</p> <p>In the event that personal data is disclosed to parties other than those expressly authorized by the Data Controller, the reporter must give specific consent to the reporting under Art. 6.1(a) and 7 GDPR.</p> <p>the reporter expresses consent in the event that the personal data of the reporter for the purpose of disclosure of the identity of the reporter to persons other than those responsible for receiving or following up the reports (Article 12 paragraph 2 Legislative Decree 24/2023), or as part of disciplinary proceedings, if the dispute is based, in whole or in part, on the report and knowledge of the identity of the reporter is essential for the defense of the accused (Article 12 paragraph 5 Legislative Decree 24/2023).</p>

<b>Exercise of the right by interested parties</b>	<p>Data subjects may exercise their rights under Articles 15- 22 of the GDPR in the manner set forth in Article 2-undecies of the Privacy Code.</p> <p>The privacy policy in accordance with Art. 13 GDPR describes all the rights that data subjects can exercise.</p>
<b>Obligations of data controllers</b>	<p>SB Italia s.r.l., operator of the DOCSWEB WHISTLEBLOWING online platform, processes personal data on behalf of the Data Controller and is appointed as Data Processor ex art. Art. 28 GDPR with the consequent obligations</p>
<b>Transfer of personal data outside the European Union</b>	<p>Whistleblowing reporting is done through the DOCSWEB WHISTLEBLOWING online platform.</p> <p>The reporting is backed up by digital storage managed by SB Italia s.r.l. itself.</p> <p>There is no transfer of personal data out of the Union European.</p>

#### Security measures

The Data Controller and the Data Processor, each according to their competencies and structures, have implemented the technical and organizational security measures aimed at ensuring the protection of the rights of the data subjects as required by EU Regulation 2026/679 – GDPR

ART FROM ITALY DESIGN DI MONTICONE DARIO & C. S.A.S.

---