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# Policy

# WHISTLEBLOWING

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## 1. INTRODUCTION

1.1.1 On 30 March 2023, Italian Legislative Decree no. 24 of 10 March 2023 (hereinafter also referred to as the "**Decree**") for the "*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 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 laws*" (published in Official Journal no. 63 of 15 March 2023) came into force, updating, at national level, the regulations governing "whistleblowing".


1.1.2 The Decree aims to strengthen the protection of the whistleblower, the natural person who makes the report or public disclosure of information on violations acquired in the context of their work context, thus encouraging the cooperation of workers and foster the disclosure of violations, understood as conduct acts or omissions detrimental to the public interest or the integrity of the public administration or private entity, through the communication of information, including grounded suspicions, concerning violations committed or which, on the basis of concrete elements, could be committed in the organisation with which the person reporting the violation or the person filing a complaint with the judicial or accounting authorities has a legal relationship (editor's note: *within the context of their employment*), as well as elements concerning conduct aimed at concealing such violations.

1.1.3 Indeed, the Decree regulates:

- a) the subjective scope of application (Art. 3), distinguishing between public sector and private sector entities, listing the types of whistleblowers and specifying that the work context to which the Decree refers is to be understood as extending to when the legal relationship has not yet begun (if information on breaches has been acquired during the selection process or in other pre-contractual stages), during the probationary period and after the termination of the legal relationship (if information on breaches has been acquired during the course of the relationship itself);
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- b) the different reporting channels: internal (Art. 4), external (Art. 7) and public disclosures (Art. 15), detailing the conditions for activating the different channels and the functioning of each;
  - c) the way in which personal data is processed (Art. 13), including in communications between the competent authorities, and the storage of documents relating to alerts (Art. 14).
  - d) Protective measures (Art. 16) to be applied whenever the reporting person has reasonable grounds to believe, at the time of the report/public disclosure, that the information on the violations is true and falls within the scope of the Decree. It is also specified that the reasons that led the person to report or publicly disclose are irrelevant for the purposes of protection;
  - e) the prohibition of retaliation, i.e. the prohibition of any conduct, act or omission, even if only attempted or threatened, occurring as a result of the report, the judicial or accounting authority report or public disclosure and which causes or may cause the reporting person or the person who made the report or made the public disclosure, either directly or indirectly, unfair damage. The prohibition is regulated in a specific article of the Decree (Article 17), which also details, by way of example and not exhaustively, certain cases that constitute retaliation;
  - f) the establishment at the National Anti-Corruption Authority (hereinafter also referred to as "**ANAC**") of the list of Third Sector entities that provide support measures to whistleblowers (Art. 18) and the possibility of communicating to ANAC the retaliation that the whistleblower believes they have suffered (Art. 19);
  - g) the introduction of sanctions (applicable by ANAC or by the subjects defined in Models 231 for smaller companies) against those who:
    - o retaliate against, obstruct or attempt to obstruct a report or breach the obligation of confidentiality;
    - o do not set up reporting channels, do not adopt procedures for the making and management of internal reports, or have
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adopted procedures that do not comply with the provisions of the Decree, or have not carried out the verification and analysis of the reports received;

- o have made a report which has proved to be unfounded and in respect of which the reporting person has been found, including by a judgement of first instance, to be criminally liable for the offences of defamation or slander;

h) the nullity of retaliatory or discriminatory dismissal, as well as the change of duties pursuant to Article 2103 of the Italian Civil Code shall be null and any other retaliatory or discriminatory measure taken with regards to the whistleblower;


i) it is the Employer's responsibility, in the event of disputes related to the imposition of disciplinary sanctions, or the demotion, dismissal, transfer, or subjection of the whistleblower to another organisational measure having a negative effect, direct or indirect, on working conditions, after the submission of the report, to demonstrate that such measures are based on reasons unrelated to the report itself.

1.1.4 Il Sole 24 ORE S.p.A. (hereinafter also referred to as the "**Company**") and with it the other subsidiaries to which the Decree applies, as further specified below (hereinafter also referred to as the "**24 ORE Group**"), having consulted with the respective trade union representatives, have made available to whistleblowers, each to the extent of its competence a portal for making **whistleblowing** reports - the "**Whistleblowing Portal**" or the "**Portal**" - suitable for guaranteeing in the receipt and management of written and/or verbal reports, by computerised means, the confidentiality of the identity of the whistleblower, of the person involved and/or in any case mentioned in the report, as well as the content of the report and the relative documentation.

## 2. EFFECTIVE DATE

2.1.1 This Whistleblowing Policy (hereinafter the "**Policy**") applies to the Company and to all subsidiaries of the 24 ORE Group that have an


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Organisational, Management and Control Model pursuant to Italian Legislative Decree no. 231/2001 (hereinafter also referred to as the "**231 Model**") as of 15 July 2023 in conjunction with the entry into force of Legislative Decree 24/2023 for the Company.


### 3. PURPOSE OF THE POLICY AND ADDRESSEES

- 3.1.1 The purpose of this Policy is to regulate the process of receiving, analysing and processing reports, whether sent or transmitted by anyone, including anonymously.
- 3.1.2 This Policy applies to all 24 ORE Group companies that have adopted a 231 Model and/or have employed an average of at least 50 employees in the last year. Specifically, the Policy applies to:
- a) Il Sole 24 ORE S.p.A.;
- and to
- b) Il Sole 24 ORE Eventi S.r.l. and 24 ORE Cultura S.r.l. (hereinafter also referred to as the "**Subsidiaries**").
- 3.1.3 The "Addressees" of this procedure are:
- a) shareholders, senior management and members of the corporate bodies of the Company and its Subsidiaries;
  - b) employees of the Company and of the Subsidiaries;
  - c) partners, customers, suppliers, consultants, collaborators, associates and, more generally, anyone who is in a relationship of interest with the 24 ORE Group (hereinafter also the "**Third Parties**"), regardless of the period - present, past or future - in which the work context concerned falls.
- 3.1.4 The Addressees, having knowledge of facts potentially subject to reporting, are invited to make reports promptly through the methods described below, refraining from undertaking autonomous initiatives of analysis and/or investigation.

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#### 4. WHISTLEBLOWING

- 4.1.1 “Whistleblowing” means any report of violations of national regulations (including relevant unlawful conduct under Italian Legislative Decree no. 231/2001 and violations of the 231 Model adopted by each company and, therefore, of the Code of Ethics of the 24 ORE Group and/or of the procedures of the internal regulatory system of the 24 ORE Group) or of the European Union, presented to protect the public interest as well as the integrity of the Company, of which the whistleblower has become aware in the context of work.
- 4.1.2 For Subsidiaries, the object of the report is limited to relevant unlawful conduct pursuant to Italian Legislative Decree no. 231/2001 or violations of the 231 Model (and of the Code of Ethics of the 24 ORE Group and/or the procedures of the internal regulatory system of the 24 ORE Group); the Decree provides that such violations may only be carried out through internal channels.
- 4.1.3 For the Company, violations under Article 2, paragraph 1, letter a of the Decree may be reported. Specifically:
- a) administrative, accounting, civil and criminal offences not covered by points c) to f) below;
  - b) relevant unlawful conduct pursuant to Italian Legislative Decree no. 231/2001 or violations of the 231 Model (and of the Code of Ethics) and/or of the procedures of the internal regulatory system of the 24 ORE Group, which do not fall under points c) to f) below;
  - c) offences falling within the scope of the European Union or national acts indicated in the annex to the Decree or national acts constituting implementation of the European Union acts indicated in the annex to Directive (EU) 2019/1937, although not indicated in the annex to the Decree, relating to the following areas: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear
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safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection and security of networks and information systems;

- d) acts or omissions detrimental to the financial interests of the Union (e.g. fraud);
- e) acts or omissions concerning the internal market (including: competition, state aid and tax violations);
- f) other acts or conduct that frustrate the object or purpose of the provisions of Union acts in the areas referred to in points c), d) and e).

4.1.4 Reports must be made whenever there are reasonable grounds to believe that information about violations is true.

4.1.5 In order to facilitate subsequent verification and analysis, please clearly indicate:


- a description of the events;
- the circumstances, of time and place, surrounding the reported infringement;
- personal details or other elements enabling the person to whom the reported events are attributed to be identified.

The whistleblower, where such are available, may attach documents (texts, images, audio, video, etc.) providing evidence of the facts being reported, as well as indicate the names of other persons who could contribute to the investigation.

4.1.6 Grounded reports containing information that the whistleblower knows to be false are not worthy of protection.

4.1.7 Reports must be made in a spirit of responsibility, be of interest to the common good and fall within the types of non-compliance for which the system has been implemented.



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## 5. WHISTLEBLOWING PORTAL

5.1.1 The Whistleblowing Portal of each company of the 24 ORE Group, set up in consultation with the respective trade union representatives, can be found at the following website address:

- Il Sole 24 ORE: <https://ilsole24ore.integrityline.com>;
- 24 ORE Cultura: <https://24orecultura.integrityline.com>;
- Il Sole 24 ORE Eventi: <https://ilsole24oreeventi.integrityline.com>.

5.1.2 Access to the Portal is subject to the "no-log" policy in order to prevent the identification of the whistleblower who wishes to remain anonymous: this means that the company's IT systems are not able to identify the access point to the Portal (IP address) even if access is from a computer connected to the company network.

5.1.3 Reports, whether written or verbal, transmitted through the Portal are received by the Head of Internal Audit<sup>1</sup> (the "**Head of IA**") who, within 7 days from the date of receipt of the report, issues the whistleblower with an acknowledgement of receipt of the report indicating whether the report is deemed to have been received:

- not relevant to the "whistleblowing" system (e.g. customer complaints, reports of facts occurring in other work contexts in which the Company or Subsidiaries do not operate, etc.); or
- with profiles of interest (and consequently the alert management process is activated).


5.1.4 Through the Portal, it is also possible to request a direct meeting with the structure responsible for handling reports. In this case, the Head of IA, in providing the acknowledgement of receipt, proposes at least 3 possible appointments to the whistleblower.

5.1.5 The **Structure Responsible** for handling the reports, to which the Head of IA - where the report has profiles of interest - at the same time as

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<sup>1</sup> The Internal Audit Department exercises its mandate, due to intercompany contracts, on a centralised basis for all companies of the 24 ORE Group. For the purposes of this procedure, it is identified, and entrusted through specific formalised agreements with the Subsidiaries, as an external, autonomous office with specifically trained staff to receive the reports and to manage the internal channel specific to each company.

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sending the acknowledgement of receipt, transmits the anonymised report for assessment of the necessary checks and investigations is:

- a) for the Company - the "**Ethics Committee**", i.e. the body made up of: the Central HR and Organisation Manager, the Head of Legal and Corporate Affairs and the Head of IA. If, in the course of the checks and investigations, elements of interest should arise, within the meaning of Italian Legislative Decree no. 231/01 be reported, or should they be discovered during the course of the checks and investigations, the matter is handled jointly with the Company's Supervisory Body;


- b) for Subsidiaries - the competent **Supervisory Body**.

5.1.6 In the event of a conflict of interest in the handling of the report by the Ethics Committee (i.e. for a report involving one of its Functions, Departments or persons), the Function, Department or person concerned shall be replaced on the Committee by the CEO. If the CEO is also affected by the report, the Committee operates with only the members not affected, if any. If all members are affected, immediate information is given to the Company's Control and Risk Committee for it to assess the necessary actions.

## 6. MANAGEMENT OF THE REPORT

6.1.1 The alerts referred to in §4.1.5 above are therefore subject to the following procedure:

- a) the Head of IA issues the whistleblower with an acknowledgement of receipt of the report within 7 days from the date of receipt within the terms set out in §5.1.3 above;
  - b) the Head of IA maintains contact with the whistleblower and may request additional information from the latter if necessary;
  - c) the Head of IA and the reporting structures shall diligently follow up the reports received as regulated in §6.1.3 and §6.1.4 below;
  - d) the Head of IA, having completed the investigation by the structures responsible for handling reports, provides feedback on the report within 3 months from the date of the acknowledgement of receipt or,
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in the absence of such an acknowledgement, within 3 months from the expiry of the 7-day period from the submission of the report.

6.1.2 The Company shall make available, on the corporate intranet and in a dedicated section of each company's website<sup>2</sup>, clear information with reference to the Portal and the procedures for its use, including the prerequisites for making internal and external reports.

6.1.3 Reports shall be subject to a preliminary analysis carried out by the Internal Audit Department , where necessary with the support of the corporate Functions or Departments and/or external professionals, in order to verify the presence of data and information useful for assessing the merits of the report.

Via the Portal:


- further information and/or documentation may be requested from the whistleblower;
- the whistleblower may communicate updates/developments of the report.

6.1.4 The Head of IA informs the whistleblower of the outcome of the preliminary analysis if it finds that there are no sufficiently substantiated elements or that the facts referred to are unfounded, informing the whistleblower that the report will be filed with the relevant reasons. Where, as a result of the preliminary analysis, useful and sufficient elements emerge or can be deduced to assess the report as grounded, the Head of IA, on behalf of the competent structure for the management of reports, initiates the subsequent phase of specific investigations. In particular, the Internal Audit Department shall:

- a) initiate specific analyses by availing itself, if deemed appropriate and according to the indications of the competent structure for the management of the reports, of the Functions or Management of the

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<sup>2</sup> [www.gruppo24ore.ilsole24ore.com](http://www.gruppo24ore.ilsole24ore.com)  
[www.24orecultura.com](http://www.24orecultura.com)  
[www.24oreventi.ilsole24ore.com](http://www.24oreventi.ilsole24ore.com)

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Company and/or Subsidiaries or of experts and experts external to the 24 ORE Group;

- b) agree with the management in charge of the Function concerned by the report, the possible "action plan" necessary for the removal of the control weaknesses detected;
- c) agree with the Legal and Corporate Affairs Department (and/or with other Departments and Functions concerned) any initiatives to be undertaken to protect the interests of the Company and/or Subsidiaries (e.g. legal action, suspension/deletion of suppliers from the 24 ORE Group Supplier Register);
- d) in the case of reports in respect of which it is established that the whistleblower is acting in bad faith and/or has a merely defamatory intent (possibly also confirmed by the lack of grounds of the report itself), report the incident in order to assess the initiation of disciplinary proceedings against the whistleblower;
- e) upon conclusion of the investigation carried out, submit the results to the competent structure/personnel in charge of handling the reports (the Ethics Committee for the Company or the Supervisory Body for the Subsidiaries) for assessment, so that the most appropriate measures may be taken, where necessary involving the Board of Statutory Auditors of the Company and/or of the Subsidiaries (where appointed) on the issues falling within its competence;
- f) conclude the investigation at any time, if, during its course, the report is found to be unfounded.

6.1.5 The activities described above are not necessarily carried out in sequence.

6.1.6 The Structure in charge of handling the reports, having consulted with the Board of Statutory Auditors of the Company and/or of the Subsidiaries (where appointed), shares with the Head of IA the final feedback to be forwarded to the whistleblower upon completion of the checks/details and in any case no later than 3 months from receipt of the report.

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6.1.7 Furthermore, in their execution, the Internal Audit Department is committed to full compliance with the principles established by the International Standards for the Professional Practice of Internal Audit and the relevant code of ethics issued by the Institute of Internal Auditors (IIA), as well as the Code of Ethics of the 24 ORE Group.

## **7. PROTECTION AND RESPONSIBILITY OF THE WHISTLEBLOWER**


7.1.1 The whistleblower is granted the following protection:

- a) confidentiality of identity, referring not only to their name, but also to all the elements of the report (including the whistleblower's voice, in the case of verbal reports made through the portal) as well as the documentation attached thereto, insofar as their disclosure, even indirectly, could potentially enable the identification of the whistleblower. The processing of such data must therefore be treated with the utmost caution, starting with the withholding of the data if other parties need to be made aware of them for investigative reasons;
- b) from any direct or indirect retaliatory or discriminatory measures implemented as a result of the report made in good faith, such as, but not limited to, disciplinary sanctions, demotion, dismissal, transfer, worsening of working conditions. Retaliatory intent exists whenever it can be said that the reason for taking the measure against the whistleblower is the desire to "punish" them for having made the report. In such cases, it is the responsibility of the Company or its Subsidiaries to prove that such measures are unrelated to the report.

7.1.2 Sanctions are envisaged for those who violate the whistleblower protection measures (see also § 1.1.3 letter g) of the Policy and Art. 21 of the Decree.

7.1.3 Sanctions shall also be imposed on the whistleblower, potentially also by ANAC in compliance with the conditions laid down by the Decree, in the event of reports made with malice or gross negligence or which prove to be false, unfounded, defamatory or in any case made with the sole purpose of harming the Company, the person reported or other persons concerned by the report shall be sanctioned.

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## 8. PROTECTION OF THE REPORTED PERSON


8.1.1 Whistleblowers are granted protection of the confidentiality of their identity, in order to avoid prejudicial consequences, even if only of a reputational nature, within the working context in which they are placed.

8.1.2 The identity of the reporting person and any other information from which that identity may directly or indirectly be inferred may not be disclosed without the express consent of the whistleblower, to persons other than those competent to receive or follow up reports, who are expressly authorised to process such data in accordance with the privacy legislation. A report alone shall not suffice to initiate any disciplinary proceedings against the reported person. Under the scope of disciplinary proceedings, the identity of the whistleblower may not be disclosed, if the disciplinary charge is based on separate and additional investigations to the report, even if consequent to it. If the accusation is based, in whole or in part, on the report and knowledge of the identity of the whistleblower is essential for the defence of the accused, the report will be used for the purposes of disciplinary proceedings only if the whistleblower has expressly consented to the disclosure of their identity.

The whistleblower shall be informed in writing, through the Portal, of the reasons for disclosing confidential data in the disciplinary proceedings against the whistleblower as well as, when the disclosure of the whistleblower's identity and of the information referred to in §8.1.2 is indispensable for the defence of the person concerned, in the procedure for handling the report referred to in §6.


8.1.3 The protection of whistleblowers applies without prejudice to legal provisions imposing an obligation to disclose the name of the whistleblower suspected of being responsible for the breach (e.g. requests by legal authorities).

8.1.4 Alerts may not be used beyond what is necessary to adequately follow them up.

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## 9. HOW TO MAKE A REPORT

- 9.1.1 After accessing the Portal, the whistleblower will be guided in identifying the company of interest and then filling in a questionnaire consisting of open and/or closed questions that will allow him/her to provide the elements characterising the report (facts, temporal context, economic dimensions, etc.).
- 9.1.2 After filling in the questionnaire, the Portal will ask the whistleblower whether or not they wish to provide their identity, without prejudice to the protection of the confidentiality of their identity. In any case, the whistleblower may provide their personal details at a later stage, again through the Portal.
- 9.1.3 When sending the report, the Portal will issue the whistleblower with a unique identification code (a "ticket"). This number, known only to the whistleblower, cannot be recovered in any way if lost. The ticket will be used by the whistleblower to access the report through the Portal to: monitor its progress; enter further elements to substantiate the report; supplement his personal details; answer any follow-up questions. In fact, the Portal allows a virtual conversation ("chat") to take place between the whistleblower and the recipient, at the request of the whistleblower, ensuring anonymity.
- 9.1.4 Reports received from parties and/or through channels other than those regulated in this Policy must be forwarded by the recipient to Head of IA within 3 working days. The Head of IA must register the report in the Portal by reporting the facts described to it by the receiver/whistleblower and attaching any documents (e-mails, pictures, etc.) provided by them; the Head of IA shall, where possible, notify the whistleblower of the report ticket and temporary password. With these credentials, the whistleblower can then access the Portal to supplement, if they so wish, their personal data and be updated with regard to the report. On first access, the portal asks for a permanent password to be registered.
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9.1.5 The recipient who forwards a report to the Head of IA is considered a facilitator for the purposes of this procedure and, as such, bound by the confidentiality of the whistleblower's identity and information as well as subject to the required safeguards and responsibilities.

## **10. PERIODIC REPORT**

10.1.1 At least once every six months, the Head of IA provides a report summarising the reports received to the competent Supervisory Body, the Board of Statutory Auditors of the Company and its Subsidiaries (where appointed) and the Company's Control and Risk Committee.

10.1.2 This report contains a summary of the progress of the analysis, including the results of the completed audits and whether or not disciplinary measures have been taken.

## **11. PRIVACY PROTECTION**

11.1.1 The questionnaire on the Portal is structured to ask only for personal data that are strictly necessary for reporting; it is up to the whistleblower to read the privacy disclosure:


- provide their identity data;
- enter the personal data you consider useful for the handling of your report.

11.1.2 Any personal and sensitive data contained in the report, including that relating to the identity of the whistleblower or other individuals, will be processed in accordance with the rules for the protection of personal data and the "GDPR Policy" adopted by the Company and implemented by the Subsidiaries.

11.1.3 The competent structures (as defined in §5.1.5) are the only ones entitled to identify any personal data that are not useful for processing the alert and, consequently, it is up to them to ask the Head of IA to delete them

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from the Portal without recalling them (e.g. by indicating “remove reference to address of residence and/or qualifications” without giving the details). The Head of IA must:


- file the request received by the competent structure in the Portal;
- provide for cancellation without delay;
- inform the whistleblower of the information deleted because it is considered personal data not useful for processing the report.

## **12. DOCUMENTATION STORAGE**

12.1.1 In order to ensure the management and traceability of the reports and the related activities, the Internal Audit Department shall ensure the archiving of all the supporting documentation of the report for the time necessary for the processing of the report and in any case for a period of maximum 5 years from the communication of the final outcome of the reporting procedure.

12.1.2 When the report is made verbally by means of audio recording, it is documented in the portal, with the consent of the whistleblower, by the staff member in charge by means of recording on a device suitable for storage and listening or by means of a verbatim transcription. In the case of a transcript, the whistleblower may verify, rectify or confirm the content of the transcript by signing it.

12.1.3 If, if so requested by the whistleblower in the Portal, the report is made in the course of a meeting with the staff member in charge, documentation may be made, subject to the reporting person's authorisation, by means of a recording or by minutes. In the latter case, the whistleblower may verify and, where necessary, rectify the content and finally confirm the report by signing the document or message on the Portal.

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12.1.4 When the report, and any further investigation relating to it, is made verbally through forms that do not allow the reporting person to be recorded, for technical reasons or due to lack of consent, the exchange of information is documented through a detailed report prepared by the staff in charge and made available to the reporting person through the Portal. The whistleblower can check and, where necessary, correct the content and finally confirm the transcript by signing the document or message on the Portal.

### 13. EXTERNAL REPORTS


13.1.1 For Subsidiaries, external reporting is not allowed.

13.1.2 With regard to the Company, the whistleblower may make an external report if:

- a) the internal reporting channel described above is not active or, even if active, does not comply with the provisions of the Decree;
- b) the whistleblower has already made an internal report and it has not been followed up;
- c) the whistleblower has reasonable grounds to believe that an internal report would not be acted upon or that the report could give rise to the risk of retaliation;
- d) the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

13.1.3 External reports can be made in writing via the IT platform or verbally via the telephone lines/voice messaging systems set up by ANAC or, at the request of the whistleblower, by means of an in-person meeting, scheduled within a reasonable time frame. Refer to the specific section of the ANAC website (<https://www.anticorruzione.it/>).

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## 14. PUBLIC DISCLOSURES

14.1.1 For Subsidiaries, public disclosures are not permitted.

14.1.2 With regard to the Company, the whistleblower may resort to public disclosure, through the press or electronic media or otherwise through means of dissemination capable of reaching a large number of people, if:

- a) the whistleblower has already made an internal and an external report or has made an external report directly and has not received feedback on the measures taken to follow up the report;
- b) the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
- c) the whistleblower has reasonable grounds to believe that the external report may entail a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as where evidence may be concealed or destroyed or where there is a grounded fear that the whistleblower may be colluding with or involved in the violation.

14.1.3 All rules on professional secrecy of journalists, with reference to the source of the news, remain valid and applicable.

## 15. POLICY UPDATE

15.1.1 The Policy and the Portal are available in a dedicated section of the Company's website and the website of each Subsidiary.

15.1.2 The Policy is subject to periodic review to ensure its constant alignment with the relevant regulations as well as in accordance with operations and experience.

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