



WHISTLEBLOWING

POLICY

15 December 2023

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1. Purpose and persons concerned by the Whistleblowing Policy

To promote an internal culture characterised by proper behaviour, based on legality and a system of transparency and organizational accountability that complies with the provisions of Legislative Decree 24/2023 implementing EU Directive 2019/1937, CESVI (hereinafter also the “Organization”) has prepared this Whistleblowing Policy to describe the possibility of submitting detailed reports of alleged illegal, irregular or ethically improper conduct carried out by the organization, available to all those engaged in cooperative relationships with the Organization as well as to the beneficiaries of its projects, bearing in mind that such reports will not under any circumstances, expose the whistleblower to risks of retaliation.

The Whistleblowing Policy is addressed to everyone at CESVI in Italy and abroad, including members of the Board of Directors, members of other statutory and legal bodies, employees, contractors, interns and volunteers. This Policy is also addressed to the partners and the beneficiaries of CESVI projects.

Specifically, reports may be made by the following persons who have conducted relations with CESVI:

- employees;
- self-employed workers who carry out their work at CESVI;
- contractors;
- freelancers and consultants;
- volunteers and interns;
- members of the statutory bodies of CESVI;
- persons performing tasks involving administration, management, auditing, supervision or representation, even if these tasks are performed as a mere formality.

The Organization warrants that the receiving, checking and management of reports will be carried out in compliance with the provisions of domestic law and European and international legislation as applicable to this Policy.¹

The Organization undertakes to avoid any conflict of interest in the receipt, checking and management of reports.

Waivers and negotiated settlements – not signed in a protected context – of the rights and means of protection provided for by Legislative Decree 24/2023 are prohibited. This provision responds to the need to implement and render effective the protection of the whistleblower as a vulnerable person, as well as other protected persons, who, as a result of the report, disclosure or complaint, could suffer harmful effects.

2. Reporting of violations, crimes and wrongful acts

Each recipient of this Policy is required to report violations, conduct, risks and hypotheses of wrongful acts or crimes and other irregularities that may indicate the malfunctioning of the Organization, as well as that could cause damage to the latter, of which the whistleblower became aware in the workplace and/or during the

¹ The Policy complies with Italian Law no. 179 of 30 November 2017 “Provisions for the protection of persons reporting crimes or irregularities of which they have become aware in the context of a public or private sector employment relationship”, Legislative Decree no. 24 of 10 March 2023, - implementing 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 the protection of persons who report breaches of domestic regulatory provisions and of the European General Data Protection Regulation (EU) 2016/679 of 27 April 2016.

performance of their duties and/or in the course of relations with the Organization and in particular:

- when a legal relationship is in progress;
- during the probationary period;
- when the legal relationship has not yet started, if the information on the violations was acquired during the selection process or at other pre-contractual stages;
- after the dissolution of the legal relationship if the information on the violations was acquired before the dissolution of the relationship

In general, the report may concern acts or omissions, committed or attempted, that are contrary to the rules of the Code of Ethics and the Organizational and Management Model pursuant to Legislative Decree 231/2001, as well as the reporting of other illegal conduct or violations of other laws or policies that may cause damage to the image and/or assets and/or persons indicated in point 1 above.

Complaints or mere grievances of a personal nature of the whistleblower or claims and requests that fall within the rules governing the employment relationship with line managers or colleagues are excluded from this Policy; on said issues reference should be made to the competent Human Resources representative.

Reports based on mere assumptions and/or suspicions and/or personal opinions of the Whistleblower and/or of any third parties identified by the latter are also excluded.

On the other hand, reports based on tangible events or information that raises a reasonable doubt in the mind of the whistleblower are encouraged.

Anonymous reports are equated with ordinary reports and in this case, they are examined according to the “ordinary” supervisory procedures.

CESVI records the anonymous reports received and retains the relevant documentation for no longer than five years from the date of receipt of said reports so they can be traced in the event that the whistleblower, or whoever has made a complaint, notifies ANAC that they have suffered retaliatory measures as a result of the anonymous report or complaint.

The Organization, therefore, without prejudice to the registration of any form of reports, considers anonymous reports only when they relate to facts of particular gravity and provided the content is adequately detailed and circumstantiated such as to demonstrate facts and situations related to specific contexts (e.g. indication of names or specific positions, references to specific offices, procedures, etc.).

As a general rule, all notifications must be sent only to the Supervisory Body (SB) of the Foundation, which deals directly with the latter in the event that an act carried out in the interest or for the benefit of the Organization is reported and the circumstances indicate the potential criminal liability of the Organization pursuant to Legislative Decree 231/2001. CESVI and the Supervisory Body act as independent data controllers with regard to the personal data of which they become aware, pursuant to Article 4, paragraph 7 GDPR.

In all other cases of reporting of violations of CESVI Policies or other illegal conduct falling within the scope of the CESVI Policies, the Supervisory Body will inform the Focal Point for the relative Policy, which will be responsible for initiating checks, a Case Management Team, if appropriate, and reporting the results of said activities to the Supervisory Body. For more details, please refer to the CESVI Policies available at the following link: <https://www.cesvi.org/chi-siamo/trasparenza/le-nostre-policy/> [who are we/transparency/our policies] and the related implementation procedures, if adopted.

3. Whistleblower protection

Pursuant to Law L.179/2017 “*Provisions for the protection of persons reporting crimes or irregularities of which they have become aware in the context of a public or private sector employment relationship*” and Legislative Decree no. 24 of 10 March 2023 - implementing 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 the protection of persons who report breaches of domestic regulatory provisions, CESVI warrants the confidentiality of the identity of the whistleblower and the protection of the latter during management of the report.

With reference to the retention of the reporting and whistleblower data, CESVI warrants that the reports are kept only for the time necessary for their examination and management and any follow-up activities, as stated by the aforementioned General Data Protection Regulation (EU) 2016/679 of 27 April 2016.

In any case, the documentation relating to the report and the whistleblower's data may not be retained for more than five years from the date of notification of the final outcome of the reporting procedure.

The reports are archived by the contact person of the Legal and Compliance Unit in a folder on the Foundation's server accessible only to the Legal and Compliance team.

CESVI, as required by law, also prohibits any act of retaliation or discrimination, direct or indirect, against the whistleblower for reasons related, directly or indirectly, to the report.

In the case of a CESVI contractor or employee, or person party to a parasubordinate work contract (i.e. an economically dependent self-employed worker) who, in good faith, and in the interest of the integrity of the Organization, reports presumed unlawful conduct, which is relevant and based on precise and concordant items of information, of which they have become aware by reason of their employment relationship, cannot be sanctioned, demoted, dismissed, transferred, or subjected to other retaliatory organizational measures with detrimental effects, direct or indirect, on the working conditions and/or contractual status of the whistleblower as a result of the report.

It should also be noted that “the retaliatory or discriminatory dismissal of the whistleblower is null and void”. Any change of duties, as well as any other retaliatory or discriminatory measure adopted against the whistleblower such as, by way of example and not limited to, a change of place of work, the modification of working hours, adverse merit scores or unfavourable references, the failure to convert a fixed-term employment contract into a permanent employment contract, the non-renewal or early termination of a fixed-term employment contract are also null and void.

In the event of disputes related to the application of disciplinary sanctions, or to demotions, dismissals, transfers, or subjecting the whistleblower to another organizational measure having detrimental effects, direct or indirect, on their working conditions following submission of the report, it is the responsibility of the Employer to demonstrate that these measures are based on reasons unrelated to said report.

The same protective measures as provided for the whistleblower also apply to the following categories of persons:

- the facilitator, i.e. the natural person who assists the whistleblower in the reporting process (who works in the same working context and who maintains the confidential nature of the assistance given);
- people in the same working context as the reporter, linked to them by a stable emotional bond or kinship within the fourth degree and regarding

- whom the whistleblower has filed a complaint or made a public disclosure;
- the work colleagues of the whistleblower or of the person who filed a complaint or made a public disclosure, who work in the same working context as the whistleblower and who have a habitual and ongoing relationship with them;
- organizations owned by the whistleblower, the person who filed a complaint or made a public disclosure or for whom the same persons work as well as to organizations operating in the same working context as the aforementioned persons;
- anonymous reporters, if subsequently identified and subject to retaliation.

4. Liability of the whistleblower

This Policy is without prejudice to criminal and civil liability (pursuant to Article 2043 of the Italian Civil Code) and the disciplinary measures applicable to the whistleblower in the event of slanderous or defamatory reporting pursuant to the Italian Criminal Code (Articles 368 and 595 of the said Criminal Code). Any form of abuse of the right to report as implemented in this Policy, such as manifestly opportunistic reports and/or reports made for the sole purpose of damaging the reported party or other persons, and any other hypothesis of improper use or intentional exploitation of the measures covered by this Policy, shall give rise to liability before disciplinary and other competent bodies.

In the event that at the end of the investigation, the report proves to be spurious or intentionally false, disciplinary measures will be adopted in accordance with the provisions of the Human Resources Policy against those who made the report, and, if it constitutes a crime (e.g. slander), recourse will be made to the competent Judicial Authority to instigate an action against the whistleblower.

5. Protection of the identity of the person the subject of the report

In accordance with current legislation on the protection of personal data, CESVI protects the identity and privacy of the identified or identifiable natural person who is the subject of the report, disseminating their details only if absolutely necessary for the management of the report and the investigations to be conducted by the Supervisory Body and the Case Management Team, where established.

6. Reporting methods and procedure and time-scales

The reports must be sent through the specially prepared channels:

- Internal ➤ channel
- External ➤ channel (managed by ANAC)
- Public Disclosure
- Report to the judicial or accounting authority

As a priority, the use of the internal channel is to be preferred and, only if one of the conditions referred to in Article 6 of Legislative Decree 24/2023 is fulfilled it is possible to make an external report to ANAC.

In this policy, only the management methods of the internal channel will be illustrated, while for the others, please refer directly to the rules set forth in Legislative Decree 24/2023.

The CESVI channels related to whistleblowing reports are as follows:

E-mail: whistleblowing@cesvi.org

Suitable digital platform introduced as soon as possible after evaluating the options available on the market

Registered letter with return receipt: to be sent in a triple envelope with return receipt to the address of the Chair of the Supervisory Body (currently lawyer Abdoulaye Mbodj, Corso Venezia, 24 - 20121 Milan).

Following receipt of the report, notice of its receipt will be sent to the whistleblower within 7 days from the date of receipt and a response to the report will be sent within three months from the date of its receipt.

The reports must be based on precise, substantiated and concordant factual elements and must contain include:

- the identity and personal details of the person making the report (anonymous reports will be taken into consideration only if they relate to facts of particular gravity and of a content that is adequately detailed and circumstantiated, such as to demonstrated facts and situations with regard to specific contexts);
- a clear and complete description of the facts that are the subject of the report;
- the circumstances of the time and place in which the facts forming the subject-matter of the report occurred; general information or other aspects that allow identifying the person(s) perpetrating the facts reported;
- details of any other persons who may be able to report on the facts forming the subject-matter of the report;
- an indication of any documents that may confirm the basis of the facts and any other information possibly instrumental to providing evidence of the existence of the reported facts.

The Supervisory Body, having received the report then forwards it to the competent Focal Point based on the content of the report, if the report does not concern one or more cases of criminal offence as defined by the rules in Legislative Decree 231/01.

Upon receipt of the report, the Focal Point conducts a preliminary check of its content, with the support of the Supervisory Body, initially ascertaining that it is substantiated and in particular that it incorporates the above elements.

In the event that the report is complete with sufficient elements to justify the initiation of verifying investigations, the Focal Point, after hearing the General Manager (or the Board of Directors if the General Manager is a potentially compromised person), will set up an active Case Management Team, appointing the people it deems, at its discretion, appropriate to manage the case and who, in any event, are not in a situation of conflict of interest with continuing the investigations.

The Case Management Team will then carry out any activity that the Focal Point deems appropriate, including hearing the whistleblower and any other persons who may report on the reported facts in person, in compliance with the principles of impartiality and confidentiality.

At the end of the checks, the Case Management Team will notify the results of the investigations carried out to the Focal Point, which will be responsible for drafting an ad hoc report.

Suggestions for corrective measures deemed necessary will be included in the report.

Once the investigation report has been completed, the Supervisory Body or the Focal Point, if identified, will endorse it and deliver it to the General Manager (or the Board of Directors if the General Manager is a potentially compromised person). If the outcome of the investigation refutes the content of the report, the case must be considered closed and the documentation must be safely archived.

In the event that the outcome of the verification investigations is that the report is well-founded, the Supervisory Body or the Focal Point will inform the General Manager (or the Board of Directors if the General Manager is a potentially compromised person) who may then proceed:

- to adopt the relevant measures, including disciplinary, with the support of the Human Resources Department and the Legal & Compliance Unit;
- to file a complaint with the competent judicial authority if the pre-conditions imposed by law are fulfilled with the support of the Legal & Compliance Unit

7. Additional reporting channels

For completeness, it should be noted that – in accordance with the policies and systems already in place in the Foundation – anyone who intends to make a report specifically concerning one of the issues identified below can refer to the specific reporting channel and the relevant Focal Point:

- Safeguarding - safeguarding@cesvi.org
- Fraud and Corruption Prevention - fraud@cesvi.org
- Code of Conduct - hr@cesvi.org
- Security incidents abroad - security@cesvi.org
- Personal data and/or privacy breach - dpo@cesvi.org – CESVI Data Protection Officer (DPO).

The times-scales for management of reports made is the same as that indicated for reports relating to whistleblowing. It should be noted that the principles of confidentiality, retention and non-return illustrated in this Policy apply equally to other reporting channels.

For more information, please refer to the text of the subject-specific policies, available on the CESVI website at the following address: <https://www.cesvi.org/chi-siamo/trasparenza/le-nostre-policy/> [who are we/transparency/our policies].