



# *The New Whistleblowing*

(It.) Legislative Decree of 10 March 2023, no. 24

 **PROTECTION  
TRADE**

# Introduction

This guide aims to **raise awareness** and to **educate** company personnel on the purposes and methods of access to the institution of whistleblowing.

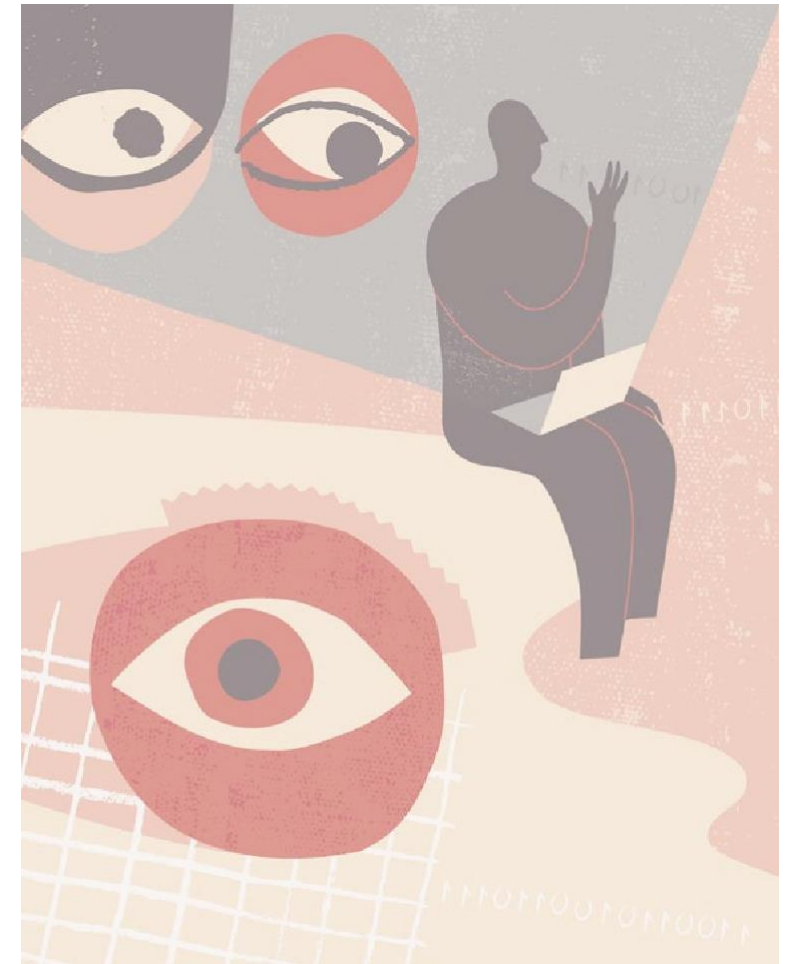
## (It.) Legislative Decree no. 24 of 10 March 2023



“

*(It.) Legislative Decree no. 24 of 10 March 2023 on the protection of persons reporting breaches of Union law was issued in compliance with Directive (EU) 2019/1937. It applies to entities in the private sector with at least 50 employees, or which are engaged in so-called sensitive sectors, or which have adopted organisational and management models pursuant to (It.) Legislative Decree no. 231/2001.*

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# The Reporting Channels



The legislation envisages several reporting channels:

➤ Internal (corporate) channel

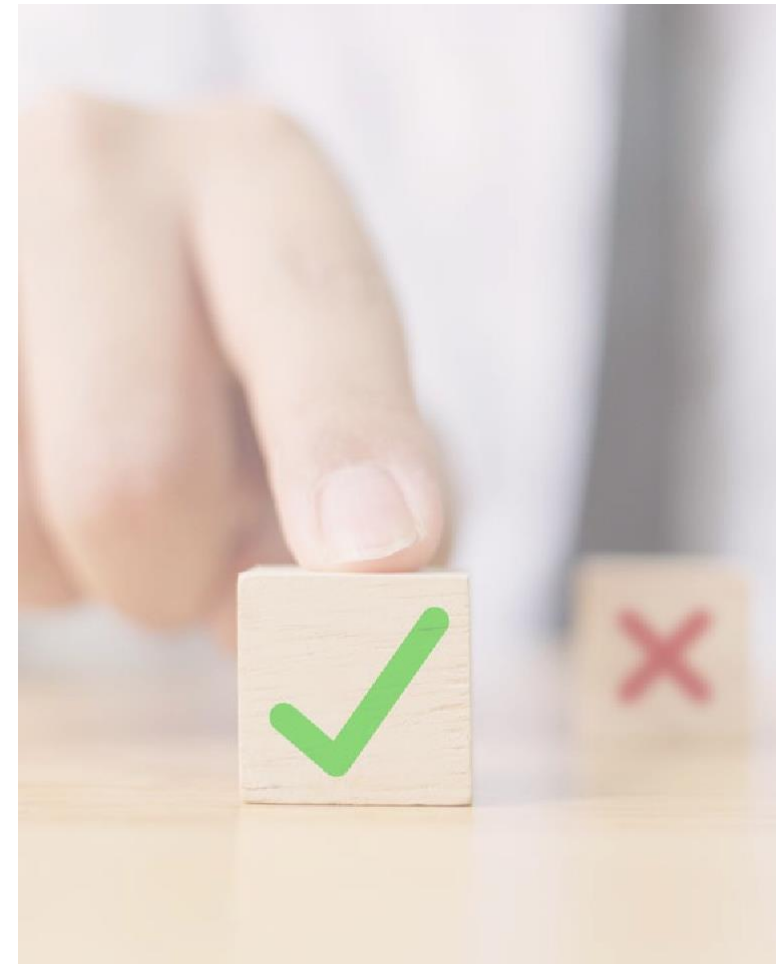
➤ External Channel (managed by the ANAC -  
Italian Anti-Corruption Authority)

➤ Public disclosure

# What can be reported



The following may be reported:  
**conduct or acts that harm the public interest or the integrity** of the administration or of the private entity, including various offences, violations of national or EU laws, and acts detrimental to various sectors.



## What may not be reported



The following may not be reported:  
**unsubstantiated information**, in the public domain or based on rumours.

Exclusions include personal disputes and violations already covered by specific reporting procedures.



# Who is the Whistleblower



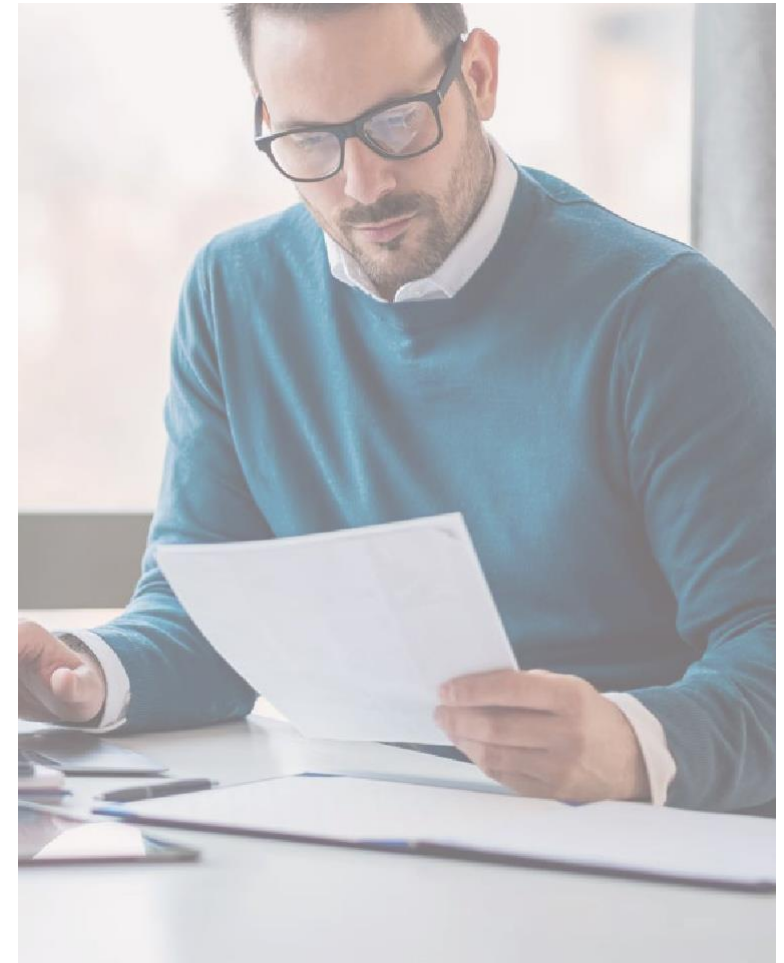
The whistleblower may be any person in a temporary or permanent employment relationship, even if not an employee. They are **the person who reports or discloses information about violations in the workplace.**



# Conditions for Reporting



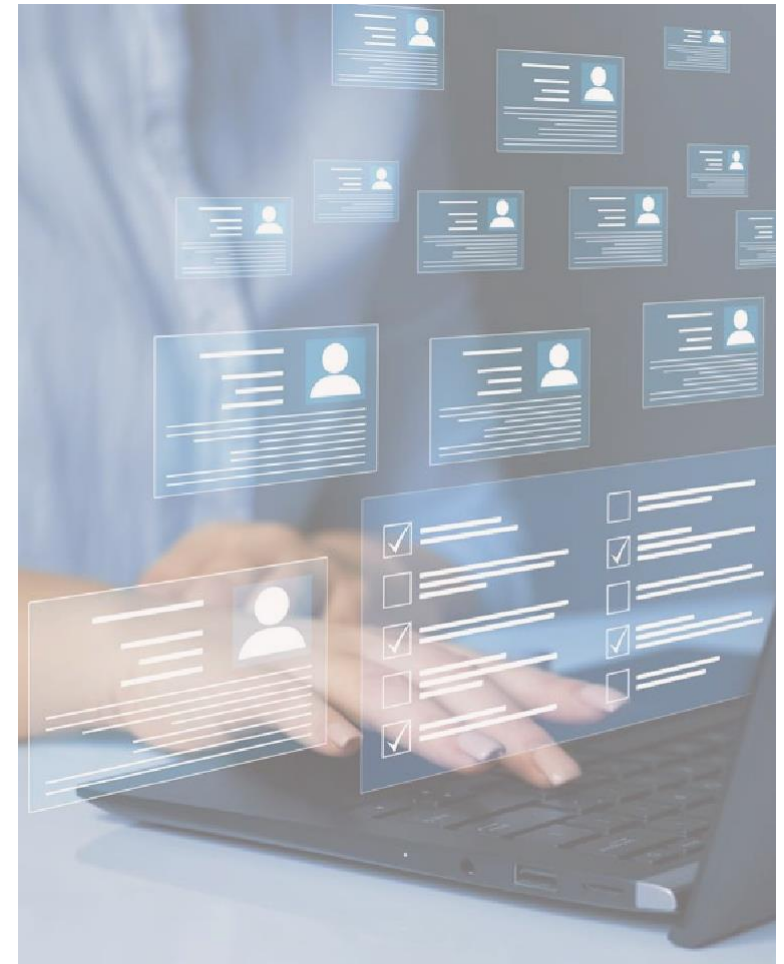
The whistleblower must have **reasonable grounds** to believe that the information is true and within the scope of the legislation.



# Submitting internal reports



It is possible to submit the report via an **IT platform** accessible through the “Whistleblowing” section of the company website.



## Submitting external reports



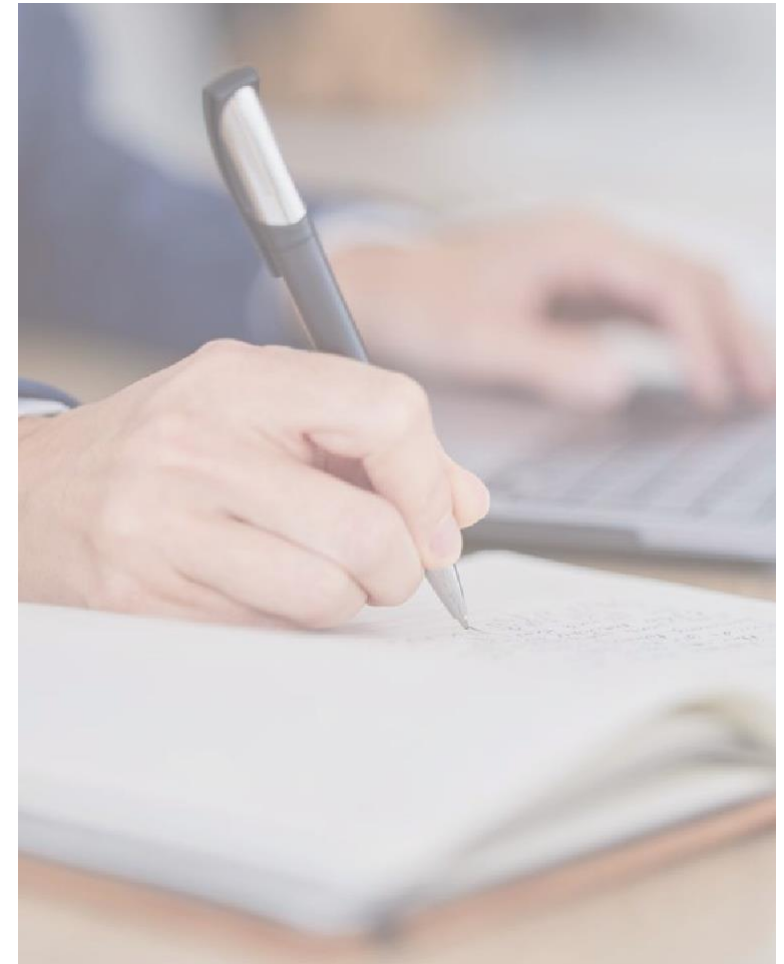
The use of the external channel (ANAC) is allowed in various scenarios where the **internal channel is not active or not effective**, or if the breach constitutes an **immediate danger** to the public interest.



## Public disclosure



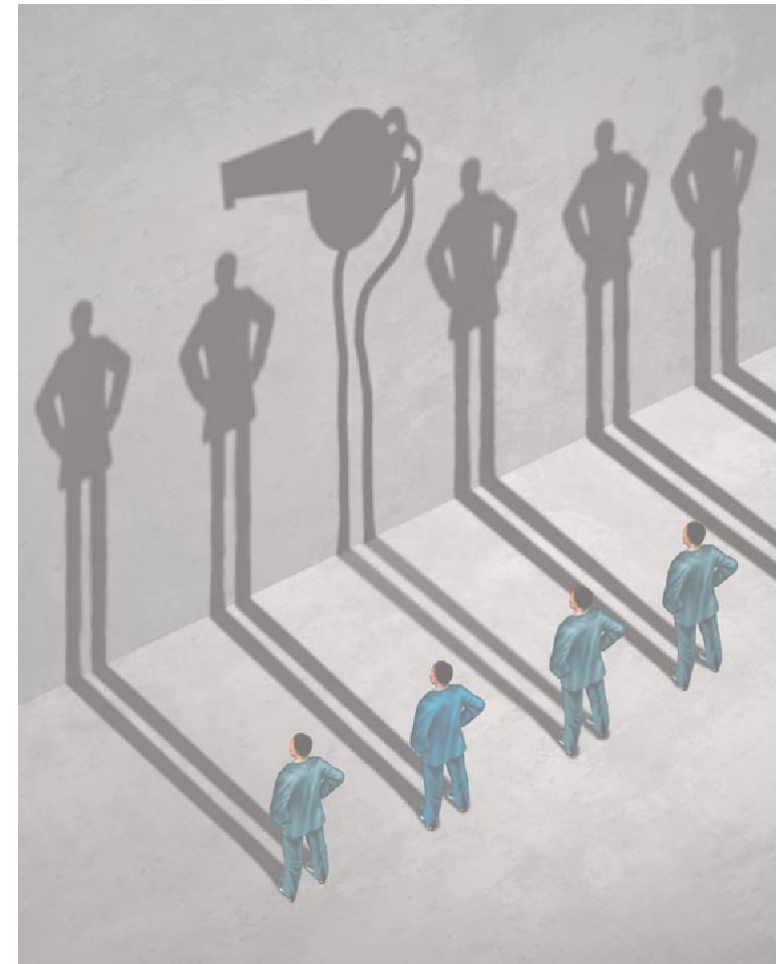
Public disclosure is permitted in specific situations, for instance when other forms of reporting have not been received feedback or when there is a **risk of retaliation.**



# Protection of confidentiality



It is mandatory to protect the confidentiality of the whistleblower and of the information provided. Disclosure of identity requires the explicit consent of the whistleblower.

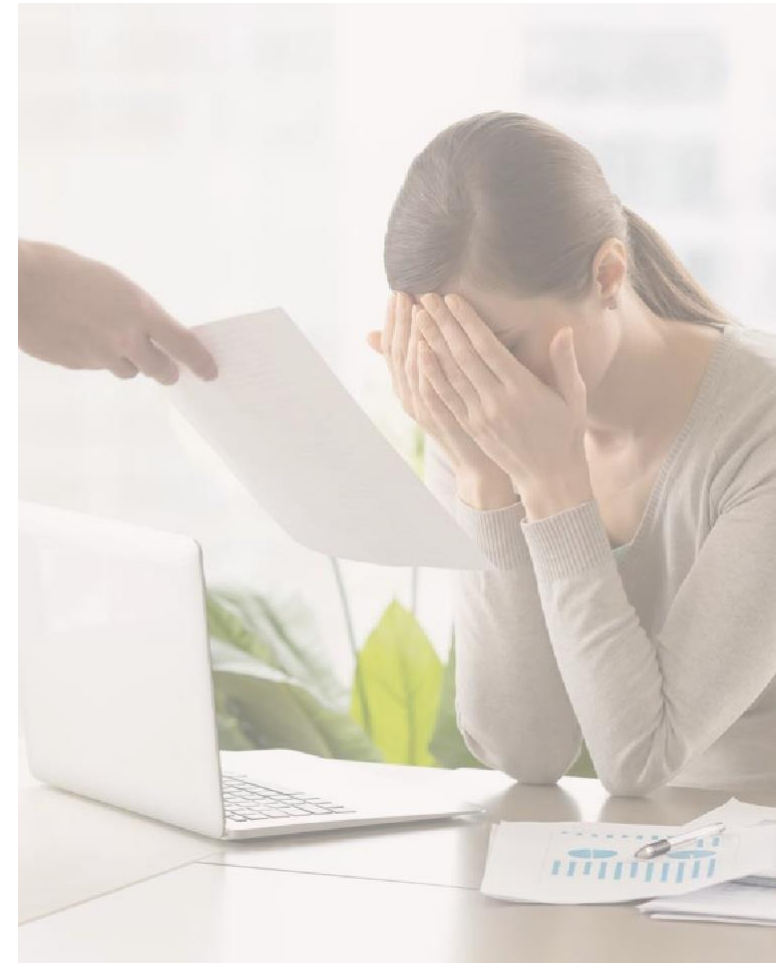


# Prohibition of retaliation



Any form of retaliation against the whistleblower, the facilitator and other related parties is prohibited.

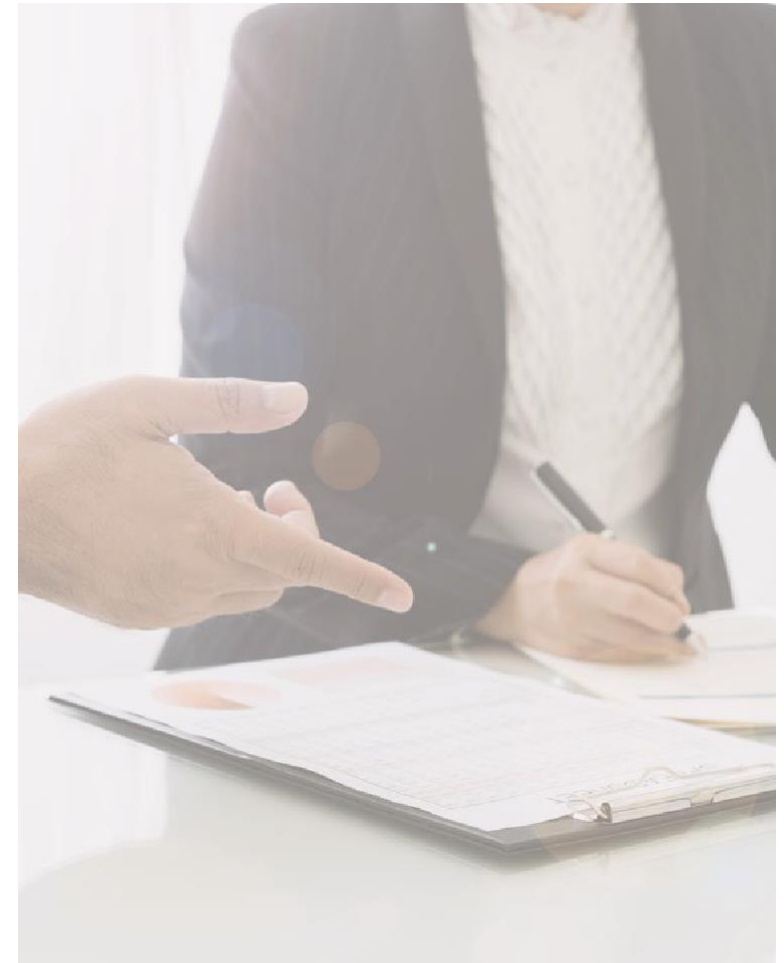
Retaliatory actions are null and void.



## Communication of retaliation



Alleged retaliation must be reported to the ANAC, which will assess the causal link and adopt corrective measures.



# Non-punishability of whistleblowers and means of protection



Whistleblowers are not punishable if they act in certain situations. The law provides **instruments of protection**, such as nullity of dismissal and the right to reinstatement in the workplace.



This vademecum is intended as an **informative guide** and does not exhaust all facets of the legislation.

**Please consult the full text of (It.) Legislative Decree no. 24/2023** for a detailed understanding of the subject.

# Contact



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