

Neos s.p.a.
Whistleblowing informative circular – Legislative Decree no. 24 of 10 March 2023

On 10 March 2023, Legislative Decree no. 24 was adopted, containing "*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 about the protection of persons who report breaches of Union law and laying down provisions concerning the protection of persons who report breaches of national regulatory provisions*", which amended the subject of whistleblowing, gathering in a single regulatory text the entire discipline of reporting channels and protections granted to whistleblowers, both in the public and private sectors.

For private sector subjects, the provisions of the Decree will take effect from 15 July 2023, with an exception for those who have employed, during the last year, an average of employees not exceeding 249. The latter must comply by 17 December 2023.

The provisions of Legislative Decree 24/23 are aimed at ensuring greater protection for whistleblowers in order to encourage the reporting of violations of national or European regulatory provisions that damage the integrity of the private entity of which the whistleblower has become aware in the context of the employment or collaboration relationship, regardless of whether they are offenses suitable for giving rise to the administrative liability of the entity pursuant to Legislative Decree 231/01.

More specifically, pursuant to art. 2, c. 1, Legislative Decree 24/23, may be reported:

- administrative, accounting, civil or criminal offences;
- relevant offences pursuant to Legislative Decree 231/01, or violations of the organizational and management models provided for therein;
- other offenses identified by art. 2, c. 1, Legislative Decree 24/23.

However, pursuant to art. 1, c. 2, Legislative Decree 24/23, are not to be considered violations and cannot, therefore, be reported disputes, claims or requests related to a personal interest of the whistleblower or the person who has filed a complaint with the judicial or accounting authority relating exclusively to their individual employment relationships or inherent to their employment relationships with hierarchically superordinate figures.

The report may not concern information already in the public domain.

The whistleblower must act in good faith, making detailed reports, based on precise and consistent facts. He must refrain from making manifestly unfounded or unsubstantiated reports.

In order to pursue the objectives imposed by Legislative Decree 24/23, Neos s.p.a. has activated an internal reporting channel that protects – also through the use of encryption tools – the confidentiality of the identity of the whistleblower, the person involved and the person mentioned in the report, the content of the report and the related documentation.

This channel is managed by the consultant PACCIANI – D'ORMEA – CRAVETTO AVVOCATI PENALISTI ASSOCIATI (hereinafter, also only PDC – AVVOCATI), a subject external to the company, autonomous and specifically trained.

Internal reports can be made digitally, both in written and oral form, by connecting to the Whistleblower Software platform, accessible via <https://whistleblowersoftware.com/secure/99a2cbd6-6e22-4443-9765-26b02293141e> link or via QR Code at the end of this communication.

When receiving a report, PDC – AVVOCATI sends the whistleblower, within seven days, an acknowledgment of receipt and taking charge. It then follows up on the report, maintaining the interlocutions with the whistleblower and requesting any clarifications and documentary or informative additions that may be necessary. Once the conditions requested by Legislative Decree 24/23 has been verified, it carries out the investigations it deems appropriate and provides feedback to the whistleblower within three months from the date of the acknowledgment of receipt or, in the absence of such notice, within three months from the expiry of the seven-day deadline from the submission of the report.

Turin, July 13th, 2023

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