

I.O. No. 22 – Rules for reporting illegal or fraudulent activities and harassment, abuse and exploitation in the workplace
Rev. 1 – 30.11.2023

REGULATION OF REPORTING ILLEGAL OR FRAUDULENT ACTIVITIES AND HARASSMENT, ABUSE AND EXPLOITATION IN THE WORKPLACE

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ARTICLE 1 - PURPOSE AND AIMS

COSPE intends with this Regulation to implement a reporting system capable of protecting the authors of reports of infringements and violations due to

- offences or irregularities of which they have become aware in the course of an employment relationship;
- harassment, abuse and exploitation in the workplace.

In accordance with Article 4.2 of our Code of Ethics and Conduct, the control and enforcement of these directives is the responsibility of the Controlling Body, which is in charge of monitoring compliance with the law, the articles of association, internal regulations and our Code of Ethics and Conduct. The reporting system is also adopted for the purpose of identifying and countering possible violations of the Code of Ethics, as well as other illegal or irregular conduct that may undermine the organisation's integrity. This Regulation, therefore, pursues the aim of contributing to further disseminating a culture of ethics, legality and transparency within the organisation and in relations with it. Every person within the organisation has the right and duty to report any suspected breach or violation of the Code by colleagues, associates, stakeholders, partners, suppliers and donors.

ARTICLE 2 - DISCLOSURE OF THE RULES AND RECIPIENTS

The procedure is disseminated by posting it in the workplace, publishing it on the website and communicating it by e-mail to all Department/Department/Service Managers, workers and all interested parties. The organisation also adopts communication and staff information/training initiatives.

ARTICLE 3 - SUBJECT AND CONTENT OF THE REPORT

Reporting is the written or oral communication of information, including well-founded suspicions, concerning violations or abuse and harassment committed or likely to be committed.

The Report must not be used to offend or harm the personal and professional honour and decorum of the person to whom the facts reported are referred or to knowingly spread unfounded accusations. The Whistleblower is responsible for the content of the Report.

Reports must be relevant to the scope of this procedure and cannot be taken into account if incomplete:

- identity of the reporter (without prejudice to the possibility of submitting an anonymous report),
- of the description of the unlawful conduct,
- the data (name and role) of the reported person,
- supporting documentation useful for verifying the validity of the reported facts,
- any other information that is useful to verify the reported facts or that is neither circumstantial nor verifiable.

Anonymous reporting is allowed, even if not recommended, as it limits the possibility of dialogue with the reporter as well as of verifying, in an appropriate manner, the validity of the facts.

Anonymous reports, in any case, where substantiated and capable of bringing to light facts and situations relating to specific contexts, are treated in the same way as ordinary reports.

In any case, the confidentiality of the whistleblower's data is always guaranteed, as well as the protection of the whistleblower against any form of retaliation or discrimination.

ARTICLE 4 - INTERNAL REPORTING CHANNELS

As indicated in the Code of Ethics, COSPE considers it appropriate to indicate, as the main channel for reporting, the channel already active and reporting to the Controlling Body (CB), (organodicontrollo@cospe.org), also indicating other reporting channels, the management of which is always entrusted to the CB, which guarantee the confidentiality of the identity of the reporter and of the individuals involved in the management of the report. The procedure for reporting and handling suspected infringements and violations follows the following steps:

- Reporting stage of the suspected infringement or violation: The suspected infringement or violation must be reported to the Country Representative(s) and the Human Resources Manager of Cospe risorse.umane@cospe.org. In Italy, the Country Representative is the General Manager (currently: francesca.pieraccini@cospe.org). Even if the CB does not intervene in the first instance, but only in the preliminary investigation phase, the latter(s) will nevertheless forward the report to the Control Body in the manner set out below, even if the issue can be easily resolved.
- Investigation Phase: After receiving a report, the CB will open an investigation in cooperation with the Governing Bodies. The results of the investigation will be communicated to the Governing Board.
- Reporting/decision-making phase: if breaches of the Code of Ethics or infringements are established, the CB will define the corrective measures and sanctions to be applied, depending on the seriousness of the charges. These measures may also include actions in favour of the victims of violations, such as covering legal costs.
- Reporting phase: - The CB will draw up a report that will be shared with the Management, the Board of Directors and the persons involved, while respecting privacy and applicable laws

The Controlling Body can be contacted as follows:

- by e-mail to organodicontrollo@cospe.org;
- drawing up a written report, to be sent in a sealed envelope marked "CONFIDENTIAL" or "PERSONAL" by post or by hand to COSPE Control Body, Via Slataper, 10 - 50134 - Florence (Italy).
- orally by contacting 055 472806 requesting an appointment by telephone or in person with the Control Body. In that case, the Control Body will draw up a report that can be verified, corrected

The CB will perform the following activities:

- issue the reporter with an acknowledgement of receipt within 7 days;
- maintain interlocutions with the reporter and request additions from him/her, if necessary;
- diligently follow up the alert;
- provide acknowledgement of the report within 3 months from the date of the acknowledgement of receipt or, in the absence of such a notice, within three months of the expiry of the seven-day period from the submission of the report.

Any communication from the CB to the whistleblower presupposes that the whistleblower has provided his/her contact details. The CB will assess all the reports received, taking the consequent actions at its reasonable discretion within its competences, hearing if necessary, the author of the report and the person responsible for the alleged violation. Any consequent decision will be motivated.

Any resulting disciplinary measures will be applied by the competent internal bodies involved.

The 'public disclosure' of information on violations, i.e. through the press or electronic media or in any case through means of dissemination capable of reaching a large number of people, may not be implemented before the Whistleblower has first made an internal report, under the conditions and in the manner laid down in these rules, and only if no reply has been received within the prescribed time limits.

All Reports and information on subsequent actions, investigations and resolutions must be recorded and retained in accordance with legal requirements.

ARTICLE 5 - PROTECTION OF CONFIDENTIALITY AND PROHIBITION OF WITHDRAWAL

The reporting system guarantees the confidentiality of the reporter from the moment the report is received, even if the report subsequently proves to be erroneous or unfounded.

The obligation of confidentiality is extended to any other information or element, including attached documentation, from which the identity of the persons involved can be deduced directly or indirectly.

The protection of confidentiality must also be ensured in judicial and disciplinary matters. However, the confidentiality of the reporter may not be respected when:

- there is the express consent of the reporter to the disclosure of his/her identity;
- criminal liability of the Whistleblower for offences of slander or defamation or civil liability for the same in cases of wilful misconduct or gross negligence has been established by a judgment of first instance;
- anonymity is not enforceable by law and the identity of the reporter is required by the judicial authorities in connection with investigations (criminal, tax or administrative investigations, inspections by supervisory bodies).

Protection of reporting persons is also guaranteed in the following cases:

- a) when the employment relationship has not yet started, if the information reported has been acquired during the selection process or at other pre-contractual stages;
- b) during the probationary period;
- c) after the termination of the employment relationship, if the information reported was acquired in the course of that relationship.

No form of retaliation or discriminatory measure linked, directly or indirectly, to the Whistleblower is allowed or tolerated. If an addressee considers that he/she has been the victim of conduct prohibited by these Rules, he/she may inform the CB, which will take the appropriate corrective measures to restore the situation or remedy the negative effects of the discrimination. In the event of a slanderous or defamatory Report, as well as a Report, made with malice or gross negligence, of untrue facts and any form of abuse of this Regulation, the Whistleblower may incur criminal, administrative and/or disciplinary liability.

ARTICLE 6 - PROCESSING OF PERSONAL DATA

The personal data of Whistleblowers, Whistleblowers and of all subjects involved in the Whistleblowing are processed by COSPE, which is the data controller in accordance with the EU Regulation 2016/679, and communicates a specific privacy policy in this respect. The processing is carried out using manual, IT and telematic tools, in such a way as to guarantee the security and confidentiality of the data.

The handling of reports is carried out directly by the Data Controller's organisation, by means of appropriately designated and trained persons, who act as authorised processors.

The identity of the Whistleblower may not be disclosed to persons other than those competent and authorised to receive or follow up the Reports, without his/her express consent.

Internal Reports and related documentation are kept for as long as 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.