

Procedure for handling reports

Normative references

Whistleblowing was introduced in Italy at the end of 2017, with Law No.179. This legislation regulated whistleblowing in the public administration and introduced certain provisions that also applied to private organizations with a management and control organizational model *pursuant* to Legislative Decree no.231/2001.

Then Law No.179/2017 has been superseded by Legislative Decree No.24/2023, which transposes Directive 2019/1937 on the protection of persons who report breaches of Union and national laws.

The new legislation stipulates that all public entities must set up whistleblowing procedures. The same obligation applies to private sector entities that have an organizational model under Legislative Decree No. 231/2001, and to all private organizations with at least 50 employees.

1. Who can make a report

Whistleblowing procedures allow anyone who acquires, in the context of work activity, information about wrongdoing by or on behalf of the organization to report it.

The purpose of the procedure is to facilitate the reporting of information on violations encountered in the course of work. To this end, the spectrum of potential reporting persons is very broad. The procedure is designed to protect these persons when they report unlawful conduct relating to the Company.

Specifically, reports can be issued by:

- o Employees
- o Contributors
- o Suppliers, subcontractors and their employees and collaborators
- o Freelancers, consultants, self-employed
- o Volunteers and trainees, paid or unpaid
- o Shareholders or persons with administrative, management, supervisory, control or representative functions
- o Former employees, former collaborators or persons who no longer hold one of the above positions
- o Persons undergoing selection, probation or whose legal relationship with the company has not yet begun

The procedure is also aimed at protecting the identity of those who report or assist a person in the reporting process, operating within the same work context.

2. What can be reported

Illegal facts of which you become aware in the context of your work activity shall be reported under this procedure. Qualified suspicions of offences or other violations of the law or potential risks of their commission may also be reported.

The reporting person is not required to provide full evidence of the commission of an offence, but reports should be as circumstantial as possible, in order to enable the recipient to ascertain the facts reported. At the same time, reporting persons are not asked to engage in investigative activities that might expose them individually.

Reports may concern criminal, civil, administrative or accounting offences, as well as violations of EU regulations.

Reports of a personal nature, e.g. concerning one's employment contract, which are governed by other Company procedures, do not fall within the scope of this procedure.

3. Who receives and handles reports

The *whistleblowing* manager, identified as Dr. Monica Berna, with office in Treviso, Via Indipendenza no. 5, tel. 0422-544367, receives reports and engages in dialogue with the reporting person to clarify and investigate what has been stated. The dialogue with the reporting person also continues during the investigation phases.

The manager or the office, after an initial assessment, carries out an activity to ascertain the reported information, also by requesting specific information from other offices and functions within the organization.

The recipient provides periodic feedback to the reporting person and, upon completion of the assessment activity, communicates the outcome. The communication of the outcome does not include references to personal data relating to the reported person, if any.

Possible outcomes that may be communicated to the reporting person include:

- o correction of internal processes
- o initiation of disciplinary proceedings
- o transfer of the results of investigations to the Public Prosecutor's Office
- o archiving for lack of evidence

A report that is mistakenly sent to the hierarchical superior may not be treated as a *whistleblowing* report, since the latter does not have the same confidentiality obligations as the recipient.

4. Reporting channels

The Company provides different channels for reporting violations under this procedure. In

particular, reports can be made orally and in writing.

For written reports, the Company provides an encrypted IT platform, provided by NTS Project S.p.A., at the following link <https://ourwhistleblowing.it/h-international-school-srl>.

A questionnaire is uploaded on the platform that guides the reporting person through open and closed questions, some of which are mandatory. It is also possible to attach documents to the report. At the end of the report, the reporting person receives a unique code, with which he/she can access the report and engage in a two-way dialogue with the recipient, exchange messages and send new information. All information on the platform is encrypted and can only be read by persons authorized to receive the report.

No further reports received in written form can be handled. If these are sent, the receiving party will, where possible, invite the reporting person to resubmit the report via the IT platform.

For oral reports, we invite the reporting person to contact the recipient, requesting availability for a telephone interview or, possibly, a personal meeting. Oral reports are recorded, and the minutes must be signed by the reporting person in order to be processed. Please note that oral reports do not offer the same technological confidentiality as reports made through an encrypted platform.

5. The timing of the handling of reports

At the end of the reporting process, the platform displays a receipt code confirming that the report has been delivered and taken over by the receiving party.

Within 7 days, the receiving party confirms to the reporting person that the report has been taken into account and invites the reporting person to monitor his/her report on the platform in order to respond to possible requests for clarification or further investigation.

Within 3 months from the day of the report, the receiving party shall provide the reporting person with feedback with respect to the fact-finding activities carried out to verify the information disclosed in the report.

The acknowledgement provided within 3 months may coincide with the outcome of the investigation activities. If these are not completed, the receiver invites the reporting person to keep the platform monitored until the final outcome is known.

6. Confidentiality

The recipient is obliged to treat reports as confidential. Information on the identity of the reporting person, the reported person and any other person mentioned in the report is treated confidentially. Likewise, all information contained in the report is also treated confidentially.

The identity of the reporting person may not be revealed without his or her consent. Knowledge

of the reports and the related investigative acts are also excluded from the right of administrative access by the persons concerned.

The identity of the reporting person could be disclosed only if the investigative documents are forwarded to an ordinary public prosecutor's office or accountant's office and knowledge of the same is necessary for the purpose of the right of defense during judicial proceedings.

Confidentiality is ensured through technological tools, such as an encrypted platform for reporting and a confidential protocol, and within organizational processes aimed at minimizing the circulation of information.

Sending anonymous reports is also possible. The receiving party may decide whether or not to process them. In any case, reports are processed according to the same principles of confidentiality. However, in the case of anonymous reports, the recipient has no knowledge of the identity of the reporting person and may unintentionally expose him/her during the investigation activities.

7. Managing of data

Reports received, investigation activities and communications between the reporting person and the receiving person are documented and stored in accordance with confidentiality and data protection requirements.

Reports contain personal data and may only be processed and kept for the time necessary to process them: this time includes analysis, assessment activities and communication of the outcome, plus any additional time for possible additional comments. In no case will the reports be kept longer than 5 years after the outcome of the assessment activities has been communicated to the reporting person.

As far as access to personal data is concerned, these are only known by the recipient and, if indicated in a specific organizational act, by the members of the staff supporting the handling of the report.

In the course of assessment activities, the receiving party may share with other functions of the company information that has been previously anonymized and minimized with respect to their specific activities.

8. Safeguards and protections

The person referred to in the report as being responsible for the suspected wrongdoing shall benefit from identity protection measures similar to those of the person making the report and of the other persons mentioned in the report.

In addition to protecting the confidentiality of the identity of the reporting person and the

persons mentioned in the report, as well as the content of the report, there are other forms of protection guaranteed through this procedure.

In fact, the reporting person is protected against any form of retaliation or discrimination that he or she may suffer as a result of a report. Retaliation is defined as any threatened or actual, direct or indirect, action or omission, related to or arising from reports of actual or suspected wrongdoing, which causes or is likely to cause physical or psychological harm, damage to the person's reputation, economic loss.

Possible discriminations include:

- o dismissal, suspension or equivalent measures;
- o relegation in grade or non-promotion;
- o change of duties, change of workplace, reduction of salary, change of working hours;
- o suspension of training or any restriction of access to it;
- o notes of merit or negative references;
- o disciplinary measures or other sanctions, including fines;
- o coercion, intimidation, harassment or ostracism;
- o discrimination or unfavourable treatment;
- o the failure to convert a fixed-term employment contract into an indefinite one where the employee had a legitimate expectation of such conversion;
- o non-renewal or early termination of a fixed-term contract;
- o damage, including to the person's reputation, economic or financial loss, including loss of economic opportunities and income;
- o inclusion in improper lists on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector in the future;
- o premature termination or cancellation of a contract for the supply of goods or services; cancellation of a licence or permit; request for psychiatric or medical examinations.

9. Sanctions

Legislative Decree No. 24/2023 provides for administrative sanctions, which can be imposed by the National Anti-Corruption Authority in the event of a breach of *whistleblowing* rules.

Sanctions specifically relate to retaliation against whistleblowers, breaches of the obligation of confidentiality, boycott of a whistleblowing attempt, failure to take a report into account or insufficient investigative activity initiated as a result of a report. Abuses of the reporting system are also punishable, with possible sanctions for anyone who slanders or defames another person by means of the procedure. The Company may take disciplinary action against the persons responsible for such conduct.

10. External reporting channels

Outside the internal reporting procedure, external reports to the National Anti-Corruption Authority are allowed.

The reporting person may report externally to the Company if he or she has already made a report that has not been followed up, if he or she has reasonable grounds to believe that an internal report will not be followed up or that it may result in a risk of retaliation, or if he or she has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

The modalities for reporting to the National Anticorruption Authority are available on the dedicated page on the ANAC website: anticorruzione.it/-/whistleblowing.

There are additional conditions for a whistleblower to make a public disclosure: failure to respond to a previously made internal or external report, imminent or obvious danger to the public interest, reasonable grounds that an internal report will not be dealt with or that evidence of the report may be destroyed or concealed.