

# PROCEDURES FOR PROTECTING PEOPLE REPORTING COMPANY-WIDE VIOLATIONS (SO-CALLED WHISTLEBLOWING)

## 1. Purpose of the procedure.

This procedure is adopted by Meccanica Tonel Sergio Srl (hereinafter also referred to as the "Company") in compliance with the provisions of Legislative Decree No. 24 of 10 March 2023 (hereinafter: the "Decree" or "Legislative Decree 24/2023"). This decree transposes EU Directive No. 2019/1937 of the European Parliament and Council of 23 October 2019, concerning the protection of individuals who report violations of national or European Union regulations (commonly referred to as the Whistleblowing Directive) that they have become aware of in the workplace and that may harm the public interest or the Company.

This procedure was approved by the Board of Directors on 17/12/2023, along with the identification of the organizational roles involved in the whistleblowing management process and their respective responsibilities.

This procedure becomes effective on the date of its approval by the Company's Board of Directors.

This procedure can also be found on the company website at: [www.meccanicatonelsergio.it](http://www.meccanicatonelsergio.it) and will be posted on the company bulletin board.

A specific notice regarding this procedure was provided to the Trade Unions on 18/12/2023, in accordance with Article 4, first paragraph, of the Decree.

## 2. Scope.

This procedure applies to any report of information on violations (as further specified in Section 4) that become known within the workplace—whether through an employment relationship with the Company or through past or present professional, autonomous, or collaborative work. Reports must concern violations that may harm the public interest, the integrity of public administration, or the Company itself, and must be submitted through the dedicated reporting channels provided by the Company.

The following are excluded from the scope of this procedure:

- disputes, claims, or requests related to a purely personal interest that pertain exclusively to individual employment relationships or to relationships with hierarchically superior figures;
- violations mandatorily regulated by European Union or national acts that already guarantee appropriate reporting procedures.
- violations related to national security, as well as procurement concerning defense or national security aspects.

### 3. Normative references.

- Legislative Decree No. 24 of 10 March 2023;
- EU Directive No. 2019/1937;
- European Regulation No. 2016/679 (GDPR);
- Privacy Code (Legislative Decree No. 196/2003);
- Italy's National Agency for New Chemical Substances (ANAC) Guidelines on the Protection of Individuals Reporting Violations of EU Law and National Regulations – Procedures for Submitting and Managing External Reports.

### 4. Definitions.

For the purposes of the Decree, the following definitions apply:

- **reports:** any written, oral, or exhibited communication in an interview, provided it is not anonymous, containing information about violations;
- **violations:**
  - Illegal conduct relevant under Legislative Decree No. 231/2001;
  - offenses that fall within the scope of European Union or national acts relating to the following sectors: public procurement; services, products and financial markets and the prevention of money laundering and terrorist funding; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare, public health, consumer protection, privacy and personal data protection and security of network and information systems;
  - violations (acts or omissions) affecting the financial interests of the European Union (referred to in Article 325 of the Treaty on the Functioning of the European Union);
  - violations (acts or omissions) of European Union competition and state aid rules; violations of corporate tax rules;
  - acts and behavior that undermine the objective or purpose of the provisions Indicated above;
  - misdemeanors, accounting, administrative and criminal offenses that do not fall under the previous lists.
- **information on violations:** all information, including well-founded suspicions, regarding violations committed or that, based on concrete evidence, could be committed within the Company with which the whistleblower or the person lodging a complaint with the judicial/accounting authority maintains a legal relationship, and information regarding conduct aimed at concealing such violations;
- **internal reporting:** reporting of information, submitted through the internal reporting channel;
- **external reporting:** communication of information, submitted through the external reporting channel;
- **public dissemination:** the placing of information about violations in the public domain through print media, or electronic media, or otherwise through means of dissemination capable of reaching a large number of people;

- **whistleblower:** a natural person who reports or publicly discloses information about violations acquired in the context of their work;
- **report manager:** a natural person, internal office, or external professional to whom the Company entrusts the management of the reporting channel, with autonomy and specifically trained to carry out the aforementioned task;
- **facilitator:** a natural person who assists a whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential;
- **work context:** current or past work or professional activities through which, regardless of the nature of such activities, a person acquires information about violations and in the context of which he or she could risk retaliation if he or she reports or publicly discloses the information or files a complaint with a judicial or accounting authority;
- **affected person:** natural or legal person mentioned in the report as the person responsible for the violation, or as the person involved in the reported violation or publicly known violation;
- **retaliation:** any behavior, act or omission, even if only attempted or threatened, perpetrated because the report has been made, or the complaint lodged with the judicial or accounting authorities, or because it has been publicly disclosed, and which directly or indirectly causes or may cause the whistleblower or the person who lodged the complaint to suffer unjust damage;
- **follow-up:** the action, i.e. the actions taken by the person in charge of managing the reporting channel to assess the validity of the reported facts, the outcome of the investigations and any measures adopted;
- **feedback:** communicating to the whistleblower information regarding the follow-up that is being or will be given to the report;

## 5. Obligations and responsibilities.

The Company:

- provides clear information, including through this procedure, on the channel, procedures, and requirements for making internal reports;
- provides the whistleblower with an acknowledgment of receipt of the report within the required timeframe;
- assesses the criteria for the admissibility of the report;
- shares the report with any other relevant internal parties, as defined in this procedure, and coordinates any investigations, their outcomes, and the feedback to be provided to the whistleblower;
- sends the whistleblower feedback regarding the closure of the report management process;
- keeps in touch with the whistleblower, conducting interviews with them if they request it; and, if necessary, arranges for further investigations and the execution of investigative measures to assess the validity and scope of the report;
- files and maintains documentation on the report within the regulatory timeframe;

- ensures compliance with the principle of confidentiality;
- provides the person in charge of the internal channel with feedback on the decisions made by the Company for further investigation of the reported matter;
- monitors the investigation stage with any internal departments involved or with any external professionals appointed to carry out the investigation;
- identifies improvement plans to prevent the recurrence of reported events;
- provides all information on the channel, procedures and requirements for making internal reports on company channels;
- manages the activities resulting from any public disclosure in the cases provided for;
- ensures compliance with the principle of confidentiality.

**The Whistleblower:**

- Submits reports in accordance with this procedure;
- Is required to provide circumstantial information related to what is being reported.

**The Report Manager:**

- fulfils the task entrusted for managing the internal channel provided by the Company, in strict compliance with the provisions of Article 5 of the Decree.

**The Legal Representative:**

- interacts with Italy's National Agency for New Chemical Substances (ANAC) if any external reports are made or inspections are carried out by the same.

**The Board of Directors/ Sole Director:**

- ensures that measures are taken in accordance with the penalty system provided for in the Organizational Model;
- approves this procedure together with the structure of related organizational roles;
- ensures compliance with measures protecting the whistleblower.

**6. Individuals who can make a report (so-called whistleblower).**

They can make reports on:

- employees;
- self-employed workers and collaborators who carry out their activities at the Company;
- freelancers;
- consultants;
- volunteers and trainees, including unpaid ones;
- shareholders;
- administrators;

- providers of services to third parties in any capacity (regardless of the nature of such activities) even in the absence of payment;
- individuals who perform administrative, management, supervisory, or representative functions, even if the relevant activities are performed in a de facto capacity and not in a de jure capacity.

The category in question also includes all those subjects who, for whatever reason, come to know of offences within the Company's working environment, namely:

- when the employment relationship has not yet begun;
- during the probationary period;
- upon the termination of the relationship.

## **7. Internal reporting channel. Report Manager.**

The Company has set up an internal reporting channel that the whistleblower must use to report information on violations. Using this channel allows for more effective prevention and detection of violations. Choosing this channel reflects the principle of fostering a culture of effective communication and corporate social responsibility, and improving the Company's internal organization.

The internal reporting channel is managed by the Report Manager, who is the Company's Personnel Manager, with autonomous powers who has been adequately trained to perform the assigned task, in accordance with the provisions of Article 4, second paragraph, of the Decree.

The internal reporting channel only provides for the use of analogue written or oral communication.

The internal reporting channel ensures the confidentiality of the identity of the whistleblower, the facilitator (if present), the people involved and mentioned in the report, the content of the report, the attached documentation, and any additional documentation.

## **8. Procedure for handling internal reports.**

### **8.1 Characteristics of the internal signaling channel.**

The Company's internal reporting channel is based on analogue written reporting, which must take place exclusively by registered letter sent by the postal service.

The report must be made by using three sealed envelopes, the first two of which must bear the following numbers:

- the first (1) should include the reporter's personal details (name, surname, delivery address and telephone number if applicable), together with a photocopy of his/her identity document;
- the second (2) should contain the report;
- the third envelope should contain the two previously described envelopes.  
On this third envelope, in addition to the Company's address, the following wording must be included: Reserved for the report manager.

The report can be opened, viewed, and managed only by the Reporting Channel Manager, or by any other individuals authorized by them if the investigation of the reported issue makes it necessary.

The processing of personal data must always comply with the obligations set out by the GDPR and Legislative Decree No. 196/2003, as amended. The Company, as the data controller, must carry out a prior analysis of the organizational design, including the essential evaluation of the potential impact on data protection (Article 35 of the GDPR), through the internal reporting channel.

## **8.2 Written report.**

The report must be as detailed as possible to allow the designated Report Manager to analyze the facts effectively. In particular, the following must be made clear:

- the time and place where the reported event occurred;
- description of the event;
- the personal details or other elements that allow the identification of the individual to whom the reported facts are attributed.

The information about the reported violations must be truthful. Simple assumptions, unreliable rumors (commonly known as "hearsay"), publicly available information, incorrect details (except those resulting from an inadvertent error), information that is clearly unfounded or misleading, or purely defamatory content, are not considered valid. However, it is not required for the whistleblower to be certain about the actual occurrence of the reported events or the identity of the perpetrator.

It is recommended that the whistleblower provides documents that may support the validity of the reported facts, as well as the identification of other individuals who may be aware of the events.

## **8.3 Anonymous reporting.**

Anonymous reports, though substantiated, will not be considered in any way.

Nevertheless, the same will be kept on file along with the others, solely for the purpose of protecting the whistleblower, should he or she be subsequently identified.

## **8.4 Oral report.**

In addition to submitting a written report, the whistleblower may also make the report orally, requesting a meeting with the Report Manager.

The meeting must take place in a location that ensures the whistleblower's confidentiality within 15 working days from the request, unless it occurs during the Company's holiday closure period, in which case the deadline will be extended to the first day of reopening.

With the whistleblower's consent, a recording of the meeting is made on a device suitable for storing and reproducing the audio. If consent is not given or if recording tools are unavailable, a formal report is drafted, which is read to the

whistleblower, who may review and correct the text before signing it, along with the person(s) who prepared the report and attended the meeting.

#### **8.5 Sending of reports with erroneous addressee.**

If the report is sent to someone other than the designated recipient, the person who receives it is required to forward it to the Report Manager within seven days, notifying the whistleblower of the transmission.

#### **8.6 Procedure for preliminary verification of the report.**

Upon receiving the written report, the Company without opening it, immediately forwards it to the Report Manager.

If the report is opened prematurely by company personnel responsible for receiving it, either because it lacked the "*Reserved for the Report Manager*" label or due to an error, the Report Manager, upon receiving the report, must create a record detailing the conditions in which the document was found and listing the names of those who opened it. The Report Manager will also remind them of their confidentiality obligation regarding any information they may have accidentally encountered.

Upon receiving the report, the Report Manager will send an acknowledgment of receipt to the whistleblower within seven days. If the whistleblower's contact details are not provided, and the Report Manager does not otherwise know or cannot determine them, the report must be filed without further action.

The Report Manager conducts an initial review to assess the procedural feasibility of the report, specifically ensuring that the procedures outlined in section 8.1 are followed, that the whistleblower is among those authorized to make the report, and that the report does not involve matters that are excluded from the scope of the regulations.

Once the review of the report's procedural feasibility has been successfully completed, the Report Manager proceeds with a further check regarding its admissibility, specifically ensuring that:

- The data constituting the essential elements of the report are present. Specifically:
  - the time and place where the reported event occurred;
  - description of the event;
  - the personal details or other elements that allow the identification of the individual to whom the reported facts are attributed.
- There is no evident lack of substance in the factual elements related to the violations defined by the legislator;
- The presentation of the facts is not too vague to the point of making them unclear to the Report Manager;
- The report does not consist solely of the submission of documents from which no evidence of a violation can be derived.

Following this further review, the Report Manager, if deemed necessary, may request clarification from the whistleblower for any additional investigations, as further specified in section 8.8.

Following the review of the procedural feasibility and admissibility of the report, the Report Manager issues a ruling declaring the report admissible and eligible for further processing, or decides

to archive it with justification. In the latter case, the whistleblower is notified within three months from the receipt of the report.

#### **8.7 Conflict of interest.**

It is specified that, from the receipt of the report until the closure of the investigation, any individual in a conflict of interest must disclose their condition and refrain from making decisions, in order to ensure compliance with the principle of impartiality.

If the report concerns the Report Manager themselves, it should be directed directly to the Chairman of the Board of Directors or the Sole Administrator of the Company, who will carry out all the activities assigned to the Report Manager as outlined above, possibly with the support of external specialized consultants for the investigation activities.

#### **8.8 Preliminary investigation.**

If additional information is required, the Report Manager contacts the whistleblower at the contact details provided. If the whistleblower does not provide the requested additional information within three months of the request, the Report Manager will evaluate whether to proceed with archiving the report and will notify the whistleblower.

Once the Report Manager has verified the validity of the report and received all necessary additional information from the whistleblower, they may decide to initiate any investigations needed to further explore the issue raised.

In particular, to make potential recommendations regarding the adoption of necessary corrective actions on the affected areas and business processes, with the aim of strengthening the internal control system, the Report Manager may, for example:

- review the documentation received from the whistleblower and the documentation obtained from internal functions or relevant external parties;
- obtain information from the whistleblower, ensuring the confidentiality of their identity, and/or from other individuals within the company or external parties involved in any capacity, who have knowledge of the facts or circumstances related to the report, through hearings, which should, if necessary, be minuted;
- use of external consultants.

The involved person is in any case heard by the Report Manager, even through a written procedure, by obtaining written comments and documents.

In any case, the Report Manager must proceed with anonymizing the data and any information that could lead to the identification of the whistleblower.

The Report Manager will obtain specific commitments from all internal and external parties involved in the investigative process to maintain the confidentiality of the data being processed and the identity of the individuals involved.

The Report Manager evaluates, on a case-by-case basis, with the Company, whether and which business function should be appropriately involved for the analysis, to be conducted in compliance with the confidentiality principle, and for the adoption of any subsequent actions.

At the conclusion of the investigation, the Report Manager prepares a final written report.



The report may include:

- the dismissal of the report due to its groundlessness;
- the statement of the report's validity, along with the transmission of the documents to the relevant company functions or corporate bodies for the adoption of the appropriate actions or measures.

No final action can be taken, nor can any disciplinary procedure be initiated by the Report Manager.

The whistleblower must be provided with feedback on the outcome of the investigative process within three months from the receipt of the report, or from the expiration of the seven-day period following its submission.

Only in exceptional cases, if the complexity of the report requires it, or considering the whistleblower's response time, the Report Manager, after promptly informing the whistleblower before the deadline, may continue the investigation for the necessary duration, providing periodic updates and communicating the final outcome to the whistleblower.

In the case of defamation or slander, confirmed by a conviction even at the first instance, the Company initiates a sanctioning procedure against the whistleblower.

#### **8.9 Retention of documentation on internal reporting.**

Internal reports and all attached documentation, including any additional materials acquired following the integrations ordered by the Manager, are retained for the time strictly necessary to process the report and, in any case, for a maximum period of five years from the date of the communication of the final outcome of the reporting procedure.

In all the cases mentioned, the procedure for retaining internal reports and related documentation must comply with EU and national data protection regulations, as well as the established measures to safeguard the confidentiality of the whistleblower and other parties involved.

#### **8.10 Information requirements.**

Information regarding the channel, procedures, and conditions for submitting reports is displayed in the workplace through a notice posted on the company communication board. The same information is also included in a dedicated section of the company's website.

### **9. External reporting.**

If the following conditions are met, the whistleblower may proceed with a report through a channel that is external to Italy's National Agency for New Chemical Substances (ANAC):

- in cases where the activation of the internal reporting channel is not mandatory in the relevant work context, or if the channel has not been activated, or does not comply with the legally required standards;
- When the whistleblower has already submitted an internal report and it has not been followed up;

- if the whistleblower has reasonable grounds to believe that by filing an internal report, the report will not be effectively followed up, or that the report may result in the risk of retaliation against the whistleblower;
- if the reporter has a well-founded reason to believe that the reported violation may pose an imminent or obvious danger to the public interest.

Italy's National Agency for New Chemical Substances (ANAC) is the external body entitled to receive external reports in accordance with the procedures and procedures duly adopted by it and available at [www.anticorruzione.it](http://www.anticorruzione.it).

#### **10. Public disclosure.**

As a last resort and under specific conditions, the whistleblower may proceed with a public disclosure in the following cases:

- if the whistleblower has previously made an internal, or external, report, or has directly made an external report without having received a response within the prescribed time;
- if the whistleblower has reasonable grounds to believe that the violation constitutes an imminent or obvious danger to the public interest;
- if the whistleblower has reasonable grounds to believe that filing an external report could lead to retaliation or may not be properly addressed due to specific circumstances—such as the risk of evidence being concealed or destroyed, or a justified fear that the recipient of the report may be colluding with or involved in the violation.

#### **11. Confidentiality obligation.**

All reports and their related attachments are not used beyond the time necessary to process them.

The identity of the whistleblower, along with any other information that could directly or indirectly reveal it, must not be disclosed without the whistleblower's explicit consent to anyone other than those authorized to receive or handle reports. These individuals must be expressly permitted to process such data in accordance with Articles 29 and 32, paragraph 4 of Regulation (EU) No. 2016/679 and Article 2 *quaterdecies* of the Personal Data Protection Code, Legislative Decree No. 196 of 30 June 2003.

The Company protects the identity of the individuals involved, facilitators, and those mentioned in the report until the conclusion of the proceedings initiated as a result of the report, ensuring the same safeguards provided for the whistleblower.

The circumstances that may limit the right to confidentiality include:

- in criminal proceedings, the whistleblower's identity remains confidential under Article 329 of the Italian Code of Criminal Procedure. This provision ensures the secrecy of preliminary investigation records until the suspect has the right to access them, and in any case, no later than the conclusion of this phase;
- In proceedings before the Court of Auditors, the whistleblower's identity cannot be disclosed until the investigative phase is concluded;

- in disciplinary proceedings, the whistleblower's identity must remain confidential if the disciplinary charge is based on independent findings beyond the report itself, even if those findings result from the report;
- if the disciplinary charge is based, in whole or in part, on the report and knowing the whistleblower's identity is essential for the accused's defense, the report may only be used in the disciplinary proceedings with the whistleblower's explicit consent to disclose their identity;
- in disciplinary proceedings initiated against the alleged perpetrator of the reported misconduct, the whistleblower will be given written notice explaining the reasons for disclosing confidential data when such disclosure is essential for the defense of the person involved.

The report and its attached documentation are exempt from the right of access to administrative records under Articles 22 and following of Law No. 241/1990, as well as from generalized civic access under Articles 5 and following of Legislative Decree No. 33/2013;

The administrations and entities involved in handling reports ensure confidentiality throughout all stages of the reporting process, including any transfer of reports to other competent authorities.

## **12. Protection of personal data.**

All processing of personal data, including communication between competent authorities, is carried out in accordance with:

- Regulation (EU) 2016/679;
- Legislative Decree No. 196 of 30 June 2003, as subsequently amended and supplemented.

The disclosure of personal data by institutions, bodies, or agencies of the European Union is carried out in compliance with Regulation (EU) No. 2018/1725.

The processing of personal data related to the receipt and management of reports is carried out by the data controller in compliance with the principles set out in Articles 5 and 25 of Regulation (EU) 2016/679. This includes providing appropriate information to whistleblowers and the individuals involved, as well as implementing suitable measures to protect the rights and freedoms of the data subjects.

## **13. Protection and support measures.**

Appropriate measures are in place to protect whistleblowers from both direct and indirect retaliation.

Protective measures apply if, at the time of the report, the whistleblower had reasonable grounds to believe that the reported information was true, fell within the scope of the regulations, and the reporting procedure was properly followed.

Protections are not guaranteed in cases of defamation or slander, confirmed by a conviction even in the first degree.

The following are also protected:

- a) the facilitators;
- b) individuals within the same work environment as the whistleblower who have a stable emotional bond or a family relationship up to the fourth degree;
- c) colleagues of the whistleblower who work in the same professional environment and have a regular and ongoing working relationship with them;
- d) Entities owned by the whistleblower or where they are employed, as well as entities operating within the same professional environment.

### **13.1 Prohibition of retaliation.**

The whistleblower and the individuals mentioned in the previous paragraph must not be subjected to any form of retaliation. For informational purposes and without limitation, the following are considered forms of retaliation:

- dismissal, suspension or equivalent measures;
- demotion in rank, or non-promotion;
- change of roles;
- change of the workplace;
- salary reduction;
- modification of working hours;
- suspension of training or any restriction of access to it;
- negative merit notes, or negative references;
- adoption of disciplinary measures or other sanctions, including fines;
- coercion;
- intimidation;
- harassment;
- ostracism;
- discrimination, or otherwise unfavorable treatment;
- failure to convert a fixed-term employment contract into a permanent contract when the worker had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damages, including to a person's reputation, particularly on *social media*;
- economic or financial detriments, including loss of economic opportunities and loss of income;
- inclusion in improper lists based on a formal or informal sectoral or industrial agreement, which may result in the individual being unable to find employment in the sector or industry in the future;
- early termination or cancellation of a contract for the supply of goods or services.

- revocation of a license or permit;
- request for psychiatric or medical examinations.

Any actions taken in violation of the prohibition on retaliation are null and void.

In judicial or administrative proceedings, or in out-of-court disputes regarding the occurrence of prohibited conduct, any acts or omissions directed solely against the whistleblowers are presumed to have been carried out as a result of the report. The burden of proving that such actions or conduct were motivated by reasons unrelated to the report lies with the party responsible for the retaliatory acts.

Whistleblowers can notify Italy's National Agency for New Chemical Substances (ANAC) of retaliation they believe they have experienced, whether attempted or contemplated.

Italy's National Agency for New Chemical Substances (ANAC) informs the National Labor Inspectorate of the measures within its jurisdiction.

### **13.2 Support measures.**

The Whistleblower may contact to Third Sector entities found on the list published on Italy's National Agency for New Chemical Substances (ANAC) website. These are entities that carry out activities of general interest with the aim of pursuing civic, solidarity, and social utility purposes on a non-profit basis. Their objectives include promoting a culture of legality, peace among nations, nonviolence, and unarmed defense; advocating for and protecting human, civil, social, and political rights, as well as the rights of consumers and users of services of general interest; promoting equal opportunities and mutual aid initiatives, such as time banks and fair-trade purchasing groups. These entities have also entered into agreements with Italy's National Agency for New Chemical Substances (ANAC).

The support measures provided include free information, assistance, and advice on reporting procedures and protection against retaliation under national and EU regulations, the rights of the individuals involved, as well as the conditions and procedures for accessing state-funded legal aid.

### **13.3 Limitation of the whistleblower's liability**

There is no liability (including civil or administrative liability) for individuals who disclose or disseminate information about violations in the following cases:

- they are covered by a secrecy obligation,
- they are related to copyright protection,
- the information is covered by the provisions on the protection of personal data,
- the information may harm the reputation of the person involved or accused,

if, at the time of disclosure or dissemination, there were reasonable grounds to believe that revealing or disseminating such information was necessary to expose the violation, and the report was made in accordance with the conditions for protection.

In addition, protective measures include:

- the right to make a report and the associated protections cannot be contractually restricted or waived by agreement.

- the exclusion of any other liability, including civil and administrative liability, for obtaining or accessing information about violations, except in cases where such conduct constitutes a criminal offense;
- the exclusion of any other liability concerning actions, omissions, or behaviors carried out in connection with the report, provided they are strictly necessary to disclose the violation or, in any case, unrelated to the report.

#### **14. Penalty regime.**

Following the approval of this procedure, the Company's disciplinary code shall be considered amended and supplemented with provisions for sanctions against individuals found responsible for the following misconduct:

- engaging in or proposing retaliatory actions, obstructing a report (including attempted obstruction), or violating confidentiality obligations;
- failure to establish reporting channels, failure to adopt procedures for handling reports, implementation of procedures that do not comply with the requirements of the decree, or lack of verification and analysis of reports;
- criminal liability of the whistleblower, established even by a first-instance ruling, for defamation or slander, or civil liability for the same offense in cases of willful misconduct or gross negligence;

as well as against anyone who violates this procedure.

For the same offenses, Italy's National Agency for New Chemical Substances (ANAC) can intervene with the application of administrative fines (from 500 euro up to 50,000 euro) if the violations are confirmed.