



PR19

WHISTLEBLOWING POLICY

Procedure for reporting misconduct and irregularity

Last revision 6 February 2020

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1 INTRODUCTION

The concept of whistleblowing was formalized in Italy with the law 179 of 30 November 2017 which introduced “Provisions for the protection of those who report crimes or irregularities of which they have become aware in the context of a public or private employment relationship”. The term “whistleblower” refers to the individual who reports, via the appropriate channels, violations or irregularities committed against public or private interest. Reporting (or whistleblowing) is a manifestation of civic duty, through which the whistleblower draws attention to situations and contributes to the prevention of risks to the integrity of Istituto Oikos. Whistleblowing provides both a procedure for making a report and ensures that the whistleblower, precisely because they are fulfilling a civic responsibility, is adequately protected. The main purpose of whistleblowing is to prevent a problem or enable it to be resolved internally and promptly.

2 AIM AND PURPOSE

The purpose of this document is to clarify factors that may hinder or discourage people from making a report, such as doubts and uncertainties about the procedure to be followed and fears of retaliation or discrimination. This Whistleblowing Policy provides clear operational information about the subject, contents, recipients and methods of transmission of a report, as well as about the forms of protection available to a whistleblower under our legal system. All those who have collaborative relationships with Istituto Oikos and the beneficiaries of our projects have the opportunity to submit, in all tranquillity, detailed reports of alleged illegal, irregular or ethically incorrect conduct within the organization.

The Policy is intended, in particular, for all Istituto Oikos offices in Italy and abroad, statutory and legal bodies, employees, consultants, volunteers, partners and beneficiaries of the projects. Istituto Oikos guarantees that the verification process of any reports will be conducted in compliance with the national and foreign laws that apply to this Policy.

3 WHAT SHOULD BE REPORTED?

There is no exhaustive list of illegal or irregular activities that could be the subject of whistleblowing. Reports concerning behaviour, risks, crimes or irregularities, carried out or attempted, to the detriment of the organization, its staff and the beneficiaries of its projects are considered relevant.

In particular, a report may concern actions or omissions, committed or attempted, which are:

- criminally relevant;
- implemented in violation of the Code of Ethics and Conduct, PSEA Policy, or other provisions that can be sanctioned on a disciplinary basis;
- likely to cause damage to the assets of Istituto Oikos;
- likely to damage the image of Istituto Oikos;
- likely to cause damage to the health or safety of employees, associates and citizens or to cause damage to the environment.

Whistleblowing does not concern complaints of a personal nature or claims/requests that fall within the

regulations governing the employment relationship or relations with hierarchical superiors or colleagues, for which reference must be made to the Human Resources and/or Personnel Administration Unit and/or to your manager.

4 REPORTING CRIME OR MISCONDUCT

Each recipient of this Policy is required to report any misconduct, risks and suspected unlawfulness or crime or any other irregularities of which they are aware in the workplace and/or during the performance of their duties and/or in the course of their relationship with the organization. The process for making and submitting a report is detailed below.

4.1 Content of a report: what should be included?

The whistleblower must provide all the necessary elements to allow the competent offices to proceed with the due and appropriate checks and verifications to confirm the validity of the facts being reported. To this end, a report should contain the following elements:

- a) details of the person making the report, indicating the position or function performed within the organization;
- b) a clear and complete description of the facts to be reported;
- c) if known, the circumstances of time and place in which they were committed;
- d) if known, the personal details or other elements (such as the qualification and the service in which the activity is carried out) that allow for the identification of those who have carried out the reported facts;
- e) an indication of anyone able to corroborate the facts subject to reporting;
- f) an indication of any documents that can confirm the validity of such facts;
- g) any other information that can provide useful information relating to the reported facts.

Anonymous reports, i.e. those lacking the elements that allow their author to be identified, even if delivered following the procedure outlined in this document, will be treated in the same way as other anonymous reports and will be investigated only if they relate to facts of particular gravity and with a content that is adequately detailed and circumstantial as to bring out facts and situations related to specific contexts. An employee/collaborator who makes an anonymous report will not be subject to the protective measures detailed in this Policy.

It is clear that the accuracy and reliability of the reported facts or situations is a key requirement, to safeguard anyone who is accused of misconduct or wrongdoing.

4.2 How to submit a report

Istituto Oikos has created a special template for employees and collaborators which facilitates adhering to the requirements of this procedure (Annex 1). Given that the report is made in the interest of the integrity of the organization, all communications must be sent to the Supervisory Body of Istituto Oikos, which deals directly with issues relating to the criminal liability of the organization pursuant to Legislative Decree 231/2001.

If the report is presented to any other person in the organization it must be promptly forwarded, by the recipient and in compliance with the guarantees of confidentiality, to the Supervisory Body which is entrusted with its confidential registration and the keeping of the relative register.

The report can be submitted in the following ways:

- a) it can be sent to the email address specifically activated for this purpose, *odv@istituto-oikos.org*. In this case, the identity of the whistleblower will be known only to the members of the Supervisory Body who will guarantee confidentiality, except in cases where it is not enforceable by law;
- b) by postal service or by internal mail, addressed as follows:
To the attention of the Supervisory Body of Istituto Oikos, Via Crescenzago 1, 20134 Milan
In this case, to ensure confidentiality, the report must be placed in a sealed envelope that bears the wording "Strictly confidential " on the outside; in foreign offices, written communications can be delivered to the security manager, who must immediately forward the communication to the Supervisory Body in Italy.

c) verbally, by means of a declaration issued and reported in writing by an authorized subject .

5 HOW DOES OIKOS RESPOND TO A REPORT?

The Supervisory Body will confirm receipt of the report within seven (7) working days.

All reports are recorded in a dedicated confidential register and examined by a committee appointed by management or by an internal auditor, where applicable.

Once an investigation is complete, the Management and Coordinator of the country where the investigation took place (if applicable) are informed of the outcome, and will take appropriate corrective measures according to the outcome of the investigation.

There may be occasions when external bodies such as donors and strategic partners will be notified of the outcome of an investigation.

The Whistleblower will also be informed of the outcome of an investigation whenever possible.

At least on an annual basis, the issues raised through the whistleblowing mechanism will be tracked and reported to the Board of Directors.

6 PROTECTING A WHISTLEBLOWER

According to Italian national law 179/17 "Provisions for the protection of those who report crimes or irregularities of which they have become aware in the context of a public or private employment relationship", Istituto Oikos ensures that the identity of the whistleblower is confidential and guarantees to protect them throughout the process of the report.

Istituto Oikos, as required by national legislation, forbids any act of retaliation or discrimination, direct or indirect, against the whistleblower for reasons connected, directly or indirectly, to the report.

Istituto Oikos employees or consultants with fixed-term or casual contracts who have become aware of illegal conduct due to their employment relationship, and who in good faith, and in the interest of the integrity of the organization, have reported this in a relevant, precise and consistent manner, cannot be



sanctioned, demoted, fired, transferred or subjected to other retaliation measures having negative, direct or indirect effects on their working conditions as a result of their report .

In addition "retaliatory or discriminatory dismissal of the reporting subject is void". Any change in duties, as well as the adoption of any other retaliatory or discriminatory measures against the whistleblower are also invalid.

Subsequent to a report, and in the event of disputes related to the application of disciplinary sanctions, or to demotion, dismissal, transfer, or subjecting the whistleblower to other organizational measures having negative, direct or indirect effects on their working conditions, it is the responsibility of the employer to demonstrate that such measures are based on reasons unrelated to the report itself.

7 THE WHISTLEBLOWER'S RESPONSIBILITIES

While a whistleblower is protected, as detailed in the section above, any attempt to make a deliberately libelous or defamatory report will be subject to the criminal code and art. 2043 of the civil code. Any intentional exploitation of this procedure with manifestly opportunistic reports and/or reports made for the sole purpose of damaging the accused or other subjects, and any other case of misuse or intentional manipulation of the present procedure will be investigated by disciplinary and other competent offices.

If, after investigation, the report proves to be intentionally false, disciplinary measures will be taken in accordance with the Human Resources Procedure against the person who made the report; if the report is held to constitute a crime (slander), an appeal will also be made to the competent judicial authority.



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