



INTERNAL REPORTING PROCEDURE AND WHISTLEBLOWER PROTECTION POLICY

V.1	05/06/2020	Approved by the Management
V.2	15/02/2024	Approved by the Management

Summary

1. Introduction	3
2. Scope and recipients	3
3. Protection measures	4
3.1 Retaliation and harassment	4
3.2 Confidentiality	4
3.3 Anonymous reports	4
3.4 False reports	5
4. How to report a concern.....	5
4.1 Reporting orally	5
4.2 Reporting in writing.....	5
4.3 External reporting and public disclosure	6
5. Terre des Hommes Italy's response	6
6. Dissemination	7
7. Persons in charge	7

I. Introduction

We treat everyone with respect and dignity and use the authority, assets, resources, and funds entrusted to us appropriately.

Terre des Hommes is committed to ensuring a culture of transparency and high standards of integrity.

We expect our staff to always operate reliably and honestly, in accordance with our Code of Ethics and internal policies, as well as national and international laws and regulations.

However, things may go wrong, and we may face ethical concerns or dilemmas.

Terre des Hommes staff represents the eyes, ears, and conscience of the organization; it is the staff who are in the position to first identify any misconduct in the workplace or in projects.

It is therefore very important for Terre des Hommes that reports of irregularities, doubts, and concerns reach the right people in a timely manner, so that they can investigate, evaluate, and act.

Anyone who, within the scope of their work, observes something unusual or has doubts about certain behaviours, is encouraged to openly discuss them, and make a report to help address the situation.

When it comes to violations of the Code of Ethics and the organization's key policies, reporting is a duty.

2. Scope and recipients

This policy applies to reports from the Foundation's staff regarding circumstances that *do not directly concern their own role or employment contract*.

The recipients are:

- a) Employees.
- b) Self-employed workers and collaborators who carry out their work for the Foundation, provide goods or services, or undertake works on behalf of third parties.
- c) Freelancers and consultants.
- d) Volunteers and interns, both paid and unpaid.
- e) Individuals with administrative, managerial, supervisory, oversight, or representative functions, even if exercised de facto.

The Policy applies to reports of the following nature:

- Behaviours involving administrative, accounting, civil, or criminal misconduct or activities that violate local, Italian, European, and international laws.
- Behaviours posing risks to health and safety, both of colleagues and beneficiaries.
- Unauthorized use of the organization's funds.
- Potential fraud or corruption.
- Physical, psychological, or sexual violence against beneficiaries or TDH Italy's staff.
- Other behaviours in violation of the organization's code of ethics.

Additionally, any concerns regarding various aspects of the Foundation's activities or services or the conduct of employees or other individuals acting on behalf of the Foundation can be reported through this procedure.

For example:

- Activities or behaviours that may cause discomfort in terms of recognized standards, compared to one's own experience or what is believed to be required by the Foundation.
- Activities or behaviours contrary to the principles or policies of the Foundation.
- Activities or behaviours below or contrary to recognized standards in the context of humanitarian aid.

3. Protection measures

With reference to Italian Legislative Decree 24 of 10/03/2023 and Directive (EU) 2019/1937 of the European Parliament and of the Council, Terre des Hommes Italy states in this document the principles and procedures **for the protection of individuals** who report both violations of the Foundation's codes of conduct and policies, and, specifically under the law, violations of Union law and national regulatory provisions.

3.1 Retaliation and harassment

Terre des Hommes Italy acknowledges that it can be difficult to decide to report an issue. If what is reported is true, there is nothing to fear because you are fulfilling your duty towards the employer and the beneficiaries of the organisation's activities.

The Management will not tolerate any harassment or retaliation against whistleblowers (including informal pressures) and will take appropriate measures to protect those who raise a concern in good faith.

Furthermore, any investigation into allegations of potential negligence will not be influenced by or affect the whistleblower's contractual situation or any disciplinary procedures that may involve them.

We are grateful to those who are diligent enough to formally report any suspicions of serious irregularities such as those listed above, with the awareness that criminal action is mandatory in cases of criminal conduct.

3.2 Confidentiality

All the persons involved will be treated with due confidentiality, both the victim and the person believed to be responsible for the inappropriate behaviour, according to the principle of the presumption of innocence.

The identity of the reporting person will not be revealed without his or her consent, except in the case where knowing the identity of the reporting person is essential for the accused person to be able to defend himself. It should also be considered that if accusations are made, it may be necessary to come forward and report them as a witness.

The channels available for internal reporting are accessible only to the people in charge of managing the reports while other people will be involved only after having given information and received the consent of the reporter, unless it is an anonymous report.

The reports cannot be used for purposes other than the management of the report itself.

Any processing of personal data will be carried out in accordance with EU Regulation 2016/976, following the organizational procedures and technical measures provided for in the Processing Register to guarantee an adequate level of security.

3.3 Anonymous reports

Terre des Hommes invites those who report to include their name in the report. There will not be consequences and it will allow a more open exchange.

Anonymous reports will have less weight but will still be taken into consideration, at the discretion of the Management, based on the following criteria:

- The seriousness of the issues raised
- The credibility of the report
- The probability of find evidence from other non-anonymous sources.

3.4 False reports

If the report is made in good faith - that is, with reasonable grounds to believe that the report was necessary and the violations were true - but is not confirmed by the subsequent investigation, no action will be taken against the whistleblower.

However, if the report is made superficially, maliciously, or for personal gain, disciplinary actions may be taken.

Furthermore, Article 16 of Italian Law 24/2023 defines the cases for which the protections provided by the law are not guaranteed.

4. How to report a concern

Persons who report information on breaches may choose to do so either in writing or orally.

The sooner the facts are reported, the easier it will be to take action.

The whistleblower is not required to prove the truth of the facts they are reporting, but they will have to explain the validity of their concern.

It is advisable to discuss with a colleague before reporting, it may be easier to raise the issue if there are two (or more) people who have had the same experience or share the same concern.

4.1 Reporting orally

In the case the information is given orally, a report will be drawn up or a transcription used which the reporter will have the opportunity to verify, modify and approve.

Whistleblowing platform

It is possible to leave a voice message through the secure digital portal **terredeshommes.segnalazioni.net**.

Phone line

Calling **+39 0289285804** you can directly contact the person in charge of managing whistleblowing reports.

Meeting in person or online

The person who wishes to report a concern can request a meeting, in-person or online via MS Teams, with their line manager, the superior of the latter, or the human resources manager of their office. However, this depends on the seriousness and sensitivity of the issue raised and who is the person suspected of misconduct.

4.2 Reporting in writing

To send a report in writing, a secure digital platform is available that can be accessed directly or via the website.

Digital platform

The dedicated, multilingual whistleblowing platform, can be found at this address:

terredeshommes.segnalazioni.net.

There are two ways to make a report, with or without registration. Registration requires the user to identify themselves, but the reporting person's data is separated from the report and hidden; only the manager can be allowed to see them through a specific security procedure.

The software used is Legality Whistleblowing by DigitalPA. The platform is provided in SaaS mode and guarantees maximum confidentiality of access and data.

All internal reporting channels are managed by the organisation's internal staff that has been adequately trained for this purpose, supported by the Supervisory Body pursuant to Legislative Decree 231 which accepts the mandate, thus expanding its scope of operations.

4.3 External reporting and public disclosure

The provisions for external reporting and public disclosure apply specifically to violations of EU law and of national regulatory provisions, as provided for by Art. 6 of Italian Law Decree 24/2023.

The use of external reporting channels is possible when:

- a) a previously made internal report was not followed up,
- b) an internal report would not be followed up on effectively
- c) an internal report could lead to a risk of retaliation,
- d) the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest.

In Italy, the external reporting channel is operated by ANAC (National Anticorruption Authority). Reporting is done through an online form <https://whistleblowing.anticorruzione.it/#/>

It should also be mentioned that, according to the indications provided by ANAC, the protection for public disclosures applies only to private entities that have employed at least 50 workers in the last year and limited to violations of EU law.

Staff of entities with fewer than 50 employees are protected by law only when reporting, through the internal reporting channels, information on breaches falling within the scope of Law Decree 231/01 and violations of the MOGC.

5. Terre des Hommes Italy's response

Terre des Hommes Italy will follow up on the report. It is important to understand that the process of verifying a report does not mean its acceptance or rejection.

Depending on the case, reports may:

- be investigated internally by the Management;
- be forwarded to an expert legal advisor;
- be forwarded to the police;
- be analysed by an external auditor if it concerns reports relating to financial damage.

Information will first be gathered to decide whether to proceed with an investigation and, if so, how to proceed to protect people, including those accused of the alleged crime or negligence.

The fundamental principle for Terre des Hommes Italy is the protection of beneficiaries and the defence of the organisation's humanitarian activities.

Some issues can be resolved by concerted action, without the need for an investigation. If urgent action is required, action will be taken before the investigation is conducted.

Within **7 days** from the date of the report, the manager will respond to the whistleblower:

- Confirming that the report has been received, indicating how we intend to address the issue and providing an estimate of the time needed to give a final response, which will not exceed 3 months;
- Specifying whether the initial collection of information has begun and whether further investigations will be carried out or, if you do not intend to proceed, specifying the reason.
- Providing, if possible, information on the type of support that will be provided to the people involved.
- If the reporting party has provided their identity, they will ask for consent to disclosure if the situation requires it.

If it is decided to refer the case to external parties outside the organisation, it is recommended not to disclose confidential information; the matter will be brought to the attention of Terre des Hommes Italy's Management who will consult with relevant experts.

If members of staff are found to be responsible of misconduct, Terre des Hommes Italy will apply the sanctions provided for in the existing contracts and regulations, which may lead to dismissal.

Terre des Hommes Italy will keep track of every procedure. Documents and reports will be securely archived and entrusted to the designated responsible person in accordance with current privacy regulations.

The documentation will be kept for the time necessary for the handling of the report and in any case not beyond 5 years from the communication of the outcome.

6. Dissemination

This policy document is given to all new hires, both in Italy and abroad, during the induction training.

A document detailing the reporting channels will be displayed in Terre des Hommes Italy's offices in Italy and abroad, with the addition of any additional local channels that may be managed only by adequately trained personnel.

The website contains a link to the reporting platform that is accessible to the recipients indicated in Chapter 2, but also to others.

7. Persons in charge

The focal points for managing whistleblowing reports, as indicated in chapter 2, from all Terre des Hommes Italy's staff, including foreign office staff, are:

Caterina Montaldo, Safeguarding Focal Point and responsible for Compliance and Policies.

Paolo Ferrara, General Director

Other figures who may subsequently be inserted must in any case have adequate training.

These persons will be responsible for the maintenance and overall functioning of this procedure.