

WHISTLEBLOWING

Information document on the channel, procedures and prerequisites for internal and external reporting under Article 5(1)(e) of Legislative Decree No. 24/2023 (Whistleblowing Decree)

Lega Nazionale Professionisti Serie A

Whistleblowing Procedure

Verified by:		
Approved by:		Board of Lega Nazionale Professionisti Serie A
Date of approval:		
Revisions:		

1. PURPOSE

This document provides information on the channel, procedures and prerequisites for making Internal Reports, pursuant to Article 5(1)(e) of Legislative Decree No. 24/2023, as well as on the safeguards for Reporting Persons under Chapter III of Legislative Decree No. 24/2023.

The Internal Reporting channel described in this document also implements the obligation under Article 6(2-bis) of Legislative Decree No. 231/2001 as well as in the light of the provisions of the "guidelines" under Article 7(5) of the Federal Statute, to which the Entity is subject by reason of having adopted an organisation, management and control model pursuant to Legislative Decree No. 231/2001 and the F.I.G.C. Statute.

2. DEFINITIONS AND ACRONYMS

The expressions, terms and acronyms used in this document shall have the meanings set out below:

MD	the Managing Director of the Entity
ANAC	the National Anti-Corruption Authority
Self-employed Workers	the persons whose work relationship with the Entity is on a self-employed basis under Title III of Book V of the Italian Civil Code, including the persons referred to in Chapter I of Law No. 81 of 22 May 2017
Application	the web-based application used by the Entity to receive and manage Internal Reports
Auxiliaries	the individuals who assist the Supervisory Body in performing the tasks entrusted to it
Candidates	the persons participating in a selection process for a position as an employee at the Entity
Code of Ethics	the code of ethics adopted by the Entity
Code of Sports Justice	The code of sports justice approved by the C.O.N.I. National Council by Resolution No. 258 of 11 June 2019
Co-workers	the persons who have a collaborative relationship with the Entity under Article 409 of the Italian Code of Civil Procedure and Article 2 of Legislative Decree No. 81 of 2015
Consultants	the persons who have contractual relationships with the Entity for the provision of consulting services

Employees	the persons who have an employment relationship with the Entity, including persons whose employment relationship is governed by Legislative Decree No. 81 of 15 June 2015, or by Article 54-bis of Decree-Law No. 50 of 24 April 2017, converted, with amendments, by Law No. 96 of 21 June 2017
Legislative Decree No. 196/2003	Legislative Decree No. 196 of 30 June 2003 - Italian "Personal Data Protection Code".
Legislative Decree No. 231/2001	Legislative Decree No. 231 of 8 June 2001 - "Regulations on administrative liability of legal persons, companies and associations, including those without legal personality".
Legislative Decree No. 24/2023	Legislative Decree No. 24 of 10 March 2023 on "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national laws"
Facilitator	the natural person who assists a Reporting Person in the reporting process and who operates in the same work context and whose assistance must be kept confidential
Suppliers	the persons, both public and private, who have contractual relations with the Entity for the supply of goods or the provision of services
GDPR	Regulation (EU) 679/2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC
HR	the Human Resources function of the Entity
Guidelines	the guidelines adopted by ANAC pursuant to Article 10 of Legislative Decree No. 24/2023
Freelancers	the persons, other than Consultants, who have contractual relations with the Entity for the provision of services of an intellectual nature
Model	the organisation, management and control model adopted by the Entity pursuant to Legislative Decree No. 231/2001 and the F.I.G.C. Statute
Supervisory Body	the supervisory body set up by the Entity pursuant to Legislative Decree 231/2001 and the F.I.G.C. Statute

Administrative Body	the Board of Lega Nazionale Professionisti Serie A
Board of Auditors	the Board of Statutory Auditors of LNPA
Person Involved	the natural or legal person mentioned in the internal report as the person to whom the breach is attributed or as a person otherwise involved in the reported breach
Reporting Person	the natural person who makes a report on breaches discovered within his or her work context
Report	the written or oral communication of information regarding breaches committed or likely to be committed in the organisation with which the Reporting Person has a legal relationship
Internal Report	the Report submitted through the internal reporting channel
Trade Unions	the company trade union representatives (RSU/RSA) or, in the absence of company trade union representatives (RSU/RSA), the delegates - territorial or national delegates, as the case may be - of the trade union organisations that are comparatively representative at national level
Entity	Lega Nazionale Professionisti Serie A

3. SCOPE

The procedures described in this document apply to the Entity.

The application of the procedures described in this document does not exclude compliance with the regulations and other policies and procedures applicable to the activities covered herein.

4. REPORTING PERSONS

Internal Reporting can be done by persons in the following categories:

- Candidates, limited to information on breaches acquired during the selection process or in other pre-contractual stages;
- Employees, including probationary ones;
- former Employees, limited to information on breaches acquired during the employment relationship;
- Self-employed Workers;
- Co-workers;
- workers, both employed and self-employed, and co-workers working for Suppliers;
- Freelancers;
- Consultants;

- paid and unpaid volunteers and trainees working for the Entity;
- persons exercising functions of administration, management, control, supervision or representation, also *de facto*, at the Entity.

The procedures described in this document do not apply to Internal Reports made by persons other than those listed above. In the event that a person other than those listed above makes an Internal Report, it is left to the Supervisory Body to decide whether to follow up that Internal Report and, if so, in what manner.

5. INTERNAL REPORTS

Information on conduct, acts or omissions that harm the public interest or the integrity of the public administration or of a private body or that amount to conduct relevant under Legislative Decree No. 231/2001 may be the subject of Internal Reporting.

Information on the following may also be the subject of Internal Reporting:

- a) conduct aimed at concealing the above breaches;
- b) unlawful activities that have not yet taken place but that the Reporting Person reasonably believes may take place in the presence of concrete, precise and concordant elements;
- c) well-founded suspicions.

It is left to the Supervisory Body to decide whether to follow up Internal Reports on information on breaches other than those listed above, and, if so, how.

Internal Reports must be based on precise and concordant factual elements, report the information in question in as much detail as possible and be accompanied, if necessary, by appropriate supporting documentation.

Personal data contained in Internal Reports that have a generic content or in any case do not allow for follow-up are deleted by the Supervisory Body immediately.

Internal Reports should ideally contain the identity and contact details of the Reporting Person.

In any case, the Reporting Person is allowed to make Internal Reports anonymously, which are treated by the Supervisory Body in the same way as other Internal Reports.

5.1. INTERNAL REPORTING CHANNEL

The activation of the Internal Reporting channel and the entrusting of its management to the Supervisory Body is decided by resolution of the Administrative Body of the Entity.

Since there are no trade union representatives within the company, prior to the implementation of the reporting system, HR shall verify that:

- the channel properly guarantees, from a technical point of view, the confidentiality of the identity of the Reporting Person, of the Person Involved and of the person in any case mentioned in the report, as well as of the content of the report and of the relevant documentation;
- the members of the Supervisory Body are not in situations of conflict of interest or, in any case, in situations (e.g. marriage, cohabitation, kinship up to the sixth degree or affinity up to the fourth degree with persons exercising administrative, management, control, supervision or representation functions, including *de facto*, at the Entity; financial or economic relationships of a significant nature with the Entity; etc.) such as to limit or in any case affect their autonomy and independence;
- the Auxiliaries received adequate and specific training on how to manage the channel and are bound by specific obligations of confidentiality and secrecy with respect to the information they learn in the course of their duties.

For the purposes of the above-mentioned verification, the Supervisory Body shall provide HR with an *ad hoc* declaration attesting to the above-mentioned circumstances.

5.2. SUBMISSION OF THE REPORT

Internal Reports can be submitted through the Application.

In order to submit an Internal Report through the Application, it is necessary to connect to website <https://legaseriea.segnalazioni.net/>, select the Entity as the recipient of the report, and fill in the fields (or select the items) in the form appearing after clicking.

The Reporting Person is granted the option of making an Internal Report by recording a voice message. To this end, the Reporting Person who records a voice message acknowledges and consents to such message being recorded and stored.

Once the form has been completed, by clicking on the relevant button, the Internal Report is forwarded to the Supervisory Body, which is notified of the receipt of a new Internal Report by e-mail.

By connecting to the above-mentioned website, the Reporting Person may also access his/her personal area, monitor the status of the Internal Report submitted and communicate with the Supervisory Body through a special messaging system, which is also used by the Supervisory Body to send communications to the Reporting Person.

Information presented orally at meetings with the Supervisory Body is recorded and stored by the Supervisory Body or its Auxiliaries, subject to the consent of the Reporting Person.

In the event that the Reporting Person does not consent to the recording or it is in any case impossible to record the conversation, the Supervisory Body or its Auxiliaries shall draw up minutes. The minutes are verified and, where

appropriate, corrected by the Reporting Person, who confirms their content by signing them.

If a person other than the Supervisory Body receives an Internal Report, he or she shall forward it to the Supervisory Body within 7 days of the receipt thereof.

In case of Internal Reporting concerning breaches allegedly committed by members of the Supervisory Body, the Internal Reporting may be submitted by ordinary mail to the Board of Auditors. For such purpose, it is necessary to insert inside a first envelope the identification and contact data and a photocopy of the identity document of the Reporting Person, and inside a second envelope the information that is the subject of the Internal Report. The two envelopes, both unopened, must then be placed inside a third envelope to be sent to the Entity's postal address, to the attention of the Chairman of the Board of Statutory Auditors. The Board of Auditors handles Internal Reports received in accordance with the times and methods provided for in the following paragraphs with reference to the Supervisory Body.

5.3. REPORT MANAGEMENT

5.3.1. ACKNOWLEDGEMENT OF RECEIPT

Immediately upon receipt, or in any case within 7 days from the date of receipt of the Internal Report, the Supervisory Body shall issue notice of receipt of the Internal Report to the Reporting Person by means of the Application's messaging system or, if the Internal Report is submitted orally in a meeting with the Supervisory Body, by means of an *ad hoc* receipt delivered at the end of the meeting.

5.3.2. REGISTRATION

Each Internal Report is assigned an identification code (case ID).

The Internal Report is registered in a special electronic register in which the identification code (case ID), the information provided by the Reporting Person when submitting the Internal Report, the date of receipt, the date by which the Internal Report is to be processed and the status are recorded. The register is stored in an electronic filing system, kept as described in paragraph 5.5 below.

5.3.3. ASSESSMENT OF RELEVANCE AND VALIDITY

Following receipt of the Internal Report, the Supervisory Body carries out an assessment of the relevance and validity of the Internal Report, based on the content of the same.

If, as a result of such assessment, the Supervisory Body decides not to follow up the Internal Report because it is irrelevant, manifestly unfounded due to the absence of factual elements capable of justifying investigations, or because its content is so general as not to allow comprehension of the facts, the Supervisory Body shall inform the Reporting Person within 3 months from

the date of the acknowledgement of receipt and, at the same time, update the status of the Internal Report from "Under examination" to "Closed". The decision of the Supervisory Body not to follow up the Internal Report and the reasons put forward in support of such decision are documented in minutes stored in an *ad hoc* electronic filing system, kept as described in paragraph 5.5 below.

5.3.4. PRELIMINARY INVESTIGATION

If, on the other hand, the Supervisory Body considers that further investigations are necessary, it shall start a preliminary investigation and, at the same time, update the status of the Internal Report from "Under consideration" to "Under investigation".

In the course of the preliminary investigation, the Supervisory Body may:

- hear the Reporting Person, the Person Involved and any further persons mentioned in the Internal Report;
- request from any Employee, without the need to inform their hierarchical superior in advance, the information and documents necessary to carry out the necessary investigations;
- request the engagement of external parties from the MD, who will be responsible for assessing and satisfying the request, without prejudice to the Entity's liability in the event of non-performance of the obligations under Legislative Decree No. 24/2023.

The Supervisory Body shall conclude the investigation in due time to inform the Reporting Person of the dismissal of the Internal Report pursuant to following paragraph 5.3.5 or to enable HR to set and communicate to the Supervisory Body the measures envisaged or adopted by the Entity to follow up the Internal Report and to inform the Reporting Person thereof within the deadline set out in paragraph 5.3.6 below.

5.3.5. DISMISSAL

Once the investigation is over, the Supervisory Body, if deciding to dismiss the Internal Report due to lack of sufficient evidence or other reasons, shall inform the Reporting Person within 3 months from the date of the acknowledgement of receipt and shall update the status of the Internal Report from "Under investigation" to "Closed".

5.3.6. NOTIFICATION OF THE RESULTS OF THE PRELIMINARY INVESTIGATION TO HR

If, on the other hand, the Supervisory Body ascertains one or more breaches or is unable to ascertain the breaches that are the subject of the Internal Report due to the reticent behaviour of the Person Involved or of the persons heard, if any, the Supervisory Body shall notify HR of the results of the preliminary investigation, together with any supporting documents, and at the same time it shall request to receive, no later than 3 months from the date of the acknowledgement of receipt, information on the measures envisaged or adopted by the Entity to follow up the Internal Report; then, by the same

deadline, the Supervisory Body shall inform the Reporting Person thereof and update the status of the Internal Reporting from "Under Investigation" to "Closed".

5.3.7. DOCUMENTATION

The activity carried out by the Supervisory Body, at each stage of the report management, is documented by minutes, signed by the same and kept in an *ad hoc* electronic filing system, kept in the manner described in paragraph 5.5 below.

5.4. PROCESSING OF PERSONAL DATA

The personal data relating to the Reporting Person, the Person Involved and the additional persons interviewed in the course of any preliminary investigation initiated by the Supervisory Body, collected during the Internal Reporting management process, shall be processed by the Entity as data controller in compliance with the applicable personal data protection legislation - including, by way of example but not limited to, the GDPR and Legislative Decree No. 196/2003 - and in accordance with the information on personal data processing, enclosed hereto as Annex 1. With respect to the processing of personal data in question, the members of the Supervisory Body and their Auxiliaries shall act as persons authorised to process such data pursuant to Articles 29 and 32(4) of the GDPR and *2-quaterdecies* of Legislative Decree No. 196/2003.

5.5. FILING AND STORAGE OF INTERNAL REPORTING DOCUMENTATION

Internal Reports and the relevant documentation are filed by the Supervisory Body in special, paper and electronic, filing systems managed in such a way as to ensure that only the Supervisory Body and its Auxiliaries can access them. In particular, digital filing systems are kept on servers outside the Entity so as to preclude access by system administrators.

Internal Reports and the relevant documentation are kept for the time necessary to follow up on them, and in any case for no longer than five years from the date of the communication of the final outcome of the reporting procedure.

If, following an Internal Report, the Entity decides to initiate disciplinary proceedings or to initiate judicial or administrative proceedings or an arbitration or conciliation procedure, the Internal Reports and the relevant documentation shall be kept for a period equal to the duration of the proceedings or to the period of limitation of the rights for which storage is required for the establishment, exercise or defence of such rights, even if longer than the storage periods indicated above.

6. PROTECTION OF THE REPORTING PERSON AND SUPPORT MEASURES

In accordance with the provisions of Chapter III of Legislative Decree No. 24/2023 (the essential contents of which are reproduced in this paragraph), it

is forbidden for anyone acting in the name or on behalf of the Entity to engage in retaliatory acts as a consequence of Internal Reporting from:

- the Reporting Persons;
- the Facilitators;
- persons belonging to the organisation of the Entity and who are linked to the Reporting Persons by a stable personal relationship or a kinship relationship up to the fourth degree;
- colleagues of the Reporting Persons having a regular and current relationship with them;
- entities owned by the Reporting Persons or for which they work, as well as entities operating at or on behalf of the Entity.

Retaliatory act means any conduct, act or omission, even if only attempted or threatened, carried out by reason of the Report and which causes or may cause to the Reporting Person, directly or indirectly, an unfair prejudice and, in particular, by way of example but not limited to:

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

A person or entity believing they have been subject to retaliation may give notice thereof to ANAC, which will inform the National Labour Inspectorate for actions within its sphere of competence. Should the judicial authority establish that the prohibition of retaliation has been breached, the person or entity subject to retaliation shall have access to the protection measures provided for by Article 19 of Legislative Decree No. 24/2023.

Reporting Persons may also request information, assistance and advice, free of charge, from the Third Sector entities included in the list kept by ANAC on procedures for reporting, protection from retaliation, the rights of the Person Involved and the terms and conditions of access to legal aid. The above-mentioned protection and support measures are not available to Reporting

Persons and to persons who filed a complaint and who have been found, even by first instance judgement, to be criminally liable for the offences of defamation or slander, or to be civilly liable for the same offence, in cases of wilful misconduct or gross negligence.

7. SANCTIONS

If the Supervisory Body ascertains breaches committed by one or more Employees or Co-workers of the Entity, upon receipt of the information and documentation from the Supervisory Body, HR shall assess the application of any disciplinary measures. The same applies if the information and documentation received from the Supervisory Body reveal any defamatory and slanderous conduct of the Reporting Person.

If, at the end of the assessment carried out by HR, the breaches ascertained are not considered to be liable to disciplinary measures, nor are defamatory and slanderous conduct of the Reporting Person detected, HR shall close the proceedings and notify the Supervisory Body thereof.

If, on the other hand, the breaches are deemed liable to disciplinary measures, or if defamatory and slanderous conduct of the Reporting Person is detected, HR, after assessing the seriousness of the breaches or of the conduct of the Reporting Person, shall initiate the appropriate disciplinary actions, promptly informing the Supervisory Body of the outcome.

Should the disciplinary actions adopted imply or cause the termination of the employment or collaboration relationship, HR, if necessary with the support of external legal advisors, shall assess the initiatives before the competent Judicial Authorities and the legal actions to be, respectively, pursued and commenced to protect the Entity.

In the event that the Supervisory Body ascertains breaches committed by persons other than Employees or Co-workers of the Entity, HR shall adopt the measures provided for by law or by the contract between the person committing the breach and the Entity.

8. AUDITS

As part of its activities, the Supervisory Body may directly carry out periodic audits on compliance with the procedures. The purpose of the audits is to ensure that the provisions contained in each procedure adopted by the Entity are correctly implemented and that adequate documentation is kept. The results of the audits are communicated to the Administrative Body.

9. ARCHIVING

Except as specifically provided for in the preceding paragraphs of this procedure, all the activities provided for in this procedure shall be documented in writing and kept by the Supervisory Body in a special paper or electronic filing system, with a prohibition on altering, deleting or destroying the documentation in such a way that its content can be verified *ex post*.

10. ANNEXES

Whistleblowing Procedure

- Annex 1 - Information on the processing of personal data;

