



Subjects protected by Decree No. 24/2023

As set out in Decree 24/2023, a “whistleblower” is defined as an individual who makes an internal or external report or public disclosure of information on violations acquired within the context of his/ her work.

Reporters protected under Decree No. 24/2023 are:

- employees;
- self-employed workers who carry out work at the Company;
- workers or contractors who carry out work at the Company, supply goods or services or carry out work for third parties;
- freelancers and consultants who work at the Company;
- volunteers and interns, whether paid or unpaid, who work within the Company;
- shareholders and persons who administer, manage, control, supervise or represent the Company;
- applicants for employment, when the legal relationship has not yet begun, if information on violations is acquired during the selection process or at other pre-contractual stages;
- employees during the probationary period;
- employees after their employment has ended, if information on violations was acquired during the course of the employment relationship.

Other subjects protected under the Decree:

- facilitators (individuals who support a reporter in the reporting process, operating within the same work environment and whose assistance must be kept confidential);
- persons in the same work environment as the reporter, the person making a complaint to the judicial or accounting authority, or the person making a public disclosure, and who are related to him/her by a stable emotional or kinship relationship to the fourth degree;
- co-workers of the reporter or the person making a complaint to the judicial or accounting authority or making a public disclosure, who work in the same

work environment as the reporter and who have a frequent and ongoing relationship with that person;

- entities owned by the reporter or the person filing a complaint with the judicial or accounting authorities or making a public disclosure, or for which those people work, in addition to entities operating in the same work environment as the aforementioned persons.

Anonymous reporters who subsequently identify themselves are also protected.

A list of third sector entities that provide support measures for reporters and the other subjects above mentioned is established at ANAC. The support measures provided by these entities consist of free information, assistance and advice on how to report and the protection from retaliation offered by national and European Union regulatory provisions, the rights of the person involved, and the terms and conditions of access to legal aid.