

WHISTLEBLOWING POLICY

1. BACKGROUND, CONTEXT AND PURPOSE

Un Ponte Per – ETS (hereinafter “UPP”) operates in compliance with the principles of legality, accountability, transparency, protection of human rights, and ethical integrity. In line with these principles, UPP promotes a working and collaborative environment in which it is possible to report, in a safe and protected manner, unlawful conduct or conduct constituting a serious breach of organizational rules.

UPP recognizes whistleblowing as a tool for accountability, risk prevention, and protection of organizational integrity, promoting a culture based on responsibility, transparency, and reporting in good faith.

This Whistleblowing Policy is adopted with the aim of the timely identification and reporting of violations of law or serious irregularities, ensuring effective protection for persons reporting in good faith, guaranteeing impartial and confidential management of reports, and strengthening the reliability of the Organization.

This Policy is adopted in accordance with Directive (EU) 2019/1937, Legislative Decree No. 24 of 10 March 2023, and Regulation (EU) 2016/679 (GDPR), and constitutes an integral part of UPP’s governance, internal control, and risk management system.

This Policy regulates exclusively the reporting channels, the protections granted to whistleblowers, and the management of follow-up activities. The assessment of the seriousness of violations, the possible initiation of disciplinary proceedings, and the application of disciplinary measures are governed by Chapter 5 of the UPP Human Resources Management Manual.

2. DEFINITIONS

For the purposes of this Policy:

Whistleblowing: the reporting, made in good faith, of unlawful acts, omissions, violations, or conduct seriously in breach of organizational rules, identified within the working context of UPP.

Violations: conduct, acts, or omissions of an administrative, fiscal, accounting, civil, or criminal nature that are contrary to national or European Union legislation, the Code of Conduct, or UPP Policies.

Whistleblower: the natural person making a report.

Reported Individual: the person to whom the reported conduct is attributed.

Facilitator: the person assisting the whistleblower during the reporting process.

Follow-up: the set of activities carried out to assess and address a report.

3. PERSONAL SCOPE OF APPLICATION

This Policy applies to all persons working or having worked for UPP in any capacity, including employees, contractors, consultants, volunteers, interns, members of governing bodies, partners, suppliers, candidates in pre-contractual phases, and former collaborators, where the information has been acquired in the course of the relationship.

It also applies to activities carried out abroad, including missions, representative offices, and humanitarian or emergency contexts, in compliance with applicable legislation and the fundamental principles of this Policy.

Protection also extends to facilitators, persons connected to the whistleblower within the same working context, and anonymous whistleblowers, where the report is sufficiently substantiated.

4. MATERIAL SCOPE OF REPORTS

The following may constitute reportable matters, by way of example and not limitation:

- violations of national or European Union legislation;
- offences relevant under Legislative Decree 231/2001;
- fraud, corruption, embezzlement;
- abuse of power or serious conflicts of interest;
- violations of administrative and financial procedures;
- violations of the Code of Conduct and internal Policies, including Safeguarding, PSEAH, Anti-Fraud and Anti-Corruption Policies;
- conduct capable of causing serious or reputational harm to UPP;
- acts or omissions affecting the financial interests of the European Union or donors.

5. SCOPE OF APPLICATION AND EXCLUSIONS

Individual employment disputes relating exclusively to the personal interests of the whistleblower, beneficiary complaints relating to services or projects, which are regulated by UPP's FCRM Policy, do not fall within the scope of this Whistleblowing Policy.

Reports primarily attributable to Safeguarding and PSEAH Policies are managed through dedicated procedures. The possibility of using the whistleblowing channel remains where the report also concerns serious systemic irregularities, omissions, conflicts of interest, retaliation, or failures in the management of protection mechanisms.

UPP guarantees that each report will be assessed and directed towards the most appropriate channel.

Reports submitted in bad faith or with malicious intent may constitute a violation of the Standards of Conduct.

6. PRINCIPLES OF GOOD FAITH, CONFIDENTIALITY AND NON-RETALIATION

UPP protects whistleblowers acting in good faith, even where the report subsequently proves to be unfounded.

Confidentiality of the identity of the whistleblower, the reported individual, and any person involved is guaranteed within the limits permitted by law.

Any form of direct or indirect retaliation is prohibited. Any retaliatory act constitutes a serious violation of the Standards of Conduct and may result in disciplinary action.

Information relating to the report shall be accessible exclusively to authorized persons and strictly competent individuals according to the need-to-know principle, in compliance with the principles of minimization, confidentiality, and integrity of the investigations.

7. INTERNAL REPORTING CHANNELS

UPP provides a secure and confidential internal reporting channel, also accessible anonymously, through a dedicated digital platform: [Whistleblowing - Un Ponte Per](#).

The channel guarantees data encryption, restricted access, and traceability of operations.

UPP also promotes accessibility of the reporting channel through appropriate dissemination of information, including linguistic accessibility, compatible with operational contexts and activities carried out abroad.

8. FOLLOW-UP RESPONSIBILITY AND SEPARATION OF FUNCTIONS

The body responsible for the follow-up of reports is the Supervisory Body (Organismo di Vigilanza – OdV), which operates autonomously and independently.

The OdV receives, registers, and assesses the admissibility of reports, maintains contact with the whistleblower, and coordinates the preliminary assessment process.

The OdV has no decision-making authority regarding disciplinary matters.

The final decision regarding any disciplinary measures rests exclusively with the UPP National Committee, meeting in restricted session, in accordance with Chapter 5 of the UPP Personnel Manual.

Where the report concerns members of the OdV or creates situations of conflict of interest, UPP shall appoint an alternative independent body or person responsible for the management of the follow-up.

9. PROCEDURAL TIMELINES

Acknowledgment of receipt of the report shall be provided within 7 days.

Feedback regarding the status of the follow-up shall be provided within 3 months.

Where the follow-up requires longer timeframes, the whistleblower shall receive periodic updates to the extent compatible with confidentiality obligations.

In cases of particular seriousness, imminent risk, or potential significant impact on the safety of persons, donor obligations, or the operational continuity of the Organization, the OdV may activate immediate escalation procedures towards the National Committee or other competent bodies, in compliance with the principles of confidentiality and minimization.

10. EXTERNAL REPORTING AND PUBLIC DISCLOSURE

The whistleblower may resort to external (Italian) reporting channels, in particular ANAC, in the cases provided for under Legislative Decree 24/2023.

Public disclosure of information is protected only in the cases strictly provided for by law.

11. PERSONAL DATA PROCESSING AND GDPR

Personal data shall be processed in compliance with Regulation (EU) 2016/679 (GDPR).

Data shall be processed according to the principles of lawfulness, fairness, transparency, minimization, purpose limitation, integrity, and confidentiality.

The rights of the data subject may be exercised within the limits compatible with the protection of the whistleblower and the integrity of investigations.

12. DATA RETENTION

Documentation shall be retained for 10 years within the reporting channel systems and for the time necessary for the management of any disciplinary proceedings, judicial proceedings, or applicable legal obligations.

13. TRAINING, DISSEMINATION AND MONITORING

UPP guarantees dissemination of this Policy, periodic training and awareness-raising activities, as well as aggregated and anonymized monitoring of reports.

The National Committee may receive summarized reports in compliance with confidentiality obligations.

UPP encourages partners, suppliers, and third parties involved in the implementation of activities to adopt mechanisms consistent with the principles of this Policy.

14. APPROVAL AND REVIEW

This Whistleblowing Policy fully replaces previous versions and is approved by the UPP Board of Direction on 25 May 2026.

It is subject to periodic review.

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