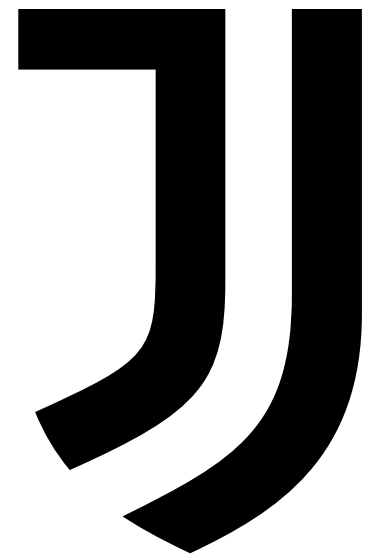


# Reporting management procedure (whistleblowing)



**VERSION:** v.03

**DATE OF DOCUMENT:** 18 July 2023

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# 1. Objectives and scope of application

This procedure aims to promote a culture oriented towards fairness and legality and aims to define the rules to be followed in the process of report management (“Whistleblowing”) in line with the provisions of Italian Legislative Decree 24/2023 implementing Directive (EU) 2019/1937.

Whistleblowing sets forth a set of rules and procedures aimed at incentivising and protecting against retaliation and discrimination an employee who reports offences or irregularities of which they have become aware while performing their duties.

The scope of the reports considered by this procedure includes:

- violations of national and European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity, as referred to in the applicable legislation,
- violations of the Code of Ethics,
- violations of the 231 Model,
- violations of the FIGC Prevention Model,
- violations of the Child Safeguarding System,
- serious and/or repeated violations of internal procedures and regulations of Juventus, even if not explicitly referred to in the aforementioned Models or the Code of Ethics,
- violations of laws and regulations (football and non-football-related) applicable to the reference sector,
- administrative, accounting, civil or criminal offences not covered by the previous points.

The recipients of this procedure are identified as part of two main categories:

- **whistleblowers**, or those who are part of the Juventus organisation, (both employees and those who hold representative, administrative or managerial functions or who exercise, even de facto, management and control), or customers, suppliers, commercial partners, financiers, consultants, former employees and, in general, all those who have relations with Juventus, if they become aware of a situation that could be reported.
- the **Actors of the process**, or the subjects belonging to the Juventus organisation, in charge of specific control functions, or in any case responsible for the receipt, preliminary assessment and investigation of the reports, as detailed below.
  - **Whistleblowing Committee** (hereinafter also Committee) **responsible for managing the report**, as described below in the document, which is made up of:
    - Chairman of the Supervisory Body
    - Chief Risk, Compliance and Internal Audit
  - **Collaborators** to be activated by the Whistleblowing Committee based on the report (including but not limited to):
    - Chief People, Culture & Sustainability Officer
    - Head of Legal
    - Head of Internal Audit
    - Head of Compliance
    - Supervisory Body (hereinafter also SB)
    - Guarantee Body (hereinafter also GB)
    - Control and Risk Committee (hereinafter also CRC)
    - Board of Statutory Auditors
    - Employer pursuant to Italian Legislative Decree 81/08
    - Managers delegated by the Employer pursuant to Italian Legislative Decree 81/08
    - Prevention and Protection Service Manager (PPSM)

- Data Protection Officer (hereinafter also DPO).

The Whistleblowing Committee may consider involving, in the investigation phase, external professionals who will be required to sign specific non disclosure agreement and who will, in any case, act in compliance with the principles referred to in the context of this procedure.

The disclosure obligations to the Supervisory Body and the Guarantee Body of Juventus are excluded from the discussion of this procedure, in order to facilitate the supervision of the functioning and compliance with the 231 and FIGC Prevention Models, for which reference is made to the relative Procedure for the Information flows to the control bodies.

## 2. Definitions

TERM	DEFINITION
<i>Whistleblowing reporting process</i>	The mechanism that makes it possible to report offences and misconduct potentially damaging to the integrity of the organisation, based on well-founded reasons
Violations	<p>Behaviours, acts or omissions that are detrimental to the interest or integrity of the Company of which the Whistleblower has become aware in the work environment, in the following areas:</p> <ul style="list-style-type: none"> <li>- violations of national and European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity, as referred to in the applicable legislation,</li> <li>- violations of the Code of Ethics,</li> <li>- violations of the 231 Model,</li> <li>- violations of the FIGC Prevention Model,</li> <li>- violations of the child safeguarding system,</li> <li>- serious and/or repeated violations of internal procedures and regulations of Juventus, even if not explicitly referred to in the aforementioned Models or the Code of Ethics,</li> <li>- violations of laws and regulations (football and non-football-related) applicable to the reference sector,</li> <li>- administrative, accounting, civil or criminal offences not covered by the previous points.</li> </ul>
Reporting	Communication made pursuant to and using the methods envisaged by this procedure, concerning a Situation that the Whistleblower deems to be reportable because he/she believes it may constitute a violation
Information on violations	Information, including justified suspicions, regarding violations committed or which, on the basis of specific issues, might be committed in the organisation with which the whistleblower has an employment relationship, as well as issues concerning conduct aimed at concealing such violations
Whistleblower	Natural person, internal or external to the organization, who reports on violations acquired in the context of his/her work-related context
Person involved/Person reported	A person, belonging to the Juventus organisation or acting on behalf of Juventus, who has become involved in behaviours, acts or omissions subject to Reporting
Model 231	The organisation, management and control Model pursuant to Italian Legislative Decree 231/2001 by Juventus

TERM	DEFINITION
The FIGC Prevention Model	Organisation, Management and Control Model pursuant to Article 7, paragraph 5, FIGC By-Laws
Child Safeguarding System	System implemented by Juventus for the protection of minors
Other parties deserving protection	(i) the so-called "facilitators," defined as the natural persons who assist a whistleblower in the reporting process, operating within the same work environment and whose assistance must be kept confidential; (ii) other persons who are connected to the Whistleblower who could suffer retaliation in a work environment, such as work colleagues who have a habitual or recurring relationship with the person; (iii) persons in the same work environment who are linked to the Whistleblower by a stable emotional or family relationship up to the fourth degree of kinship; (iv) entities owned by the Whistleblower or for whom they have worked as well as entities that operate in the same work environment.
Retaliation	Any behaviour, act or omission, even if only attempted or threatened, carried out as a result of the report, the complaint to the judicial or accounting authority or public disclosure and which causes or may cause unfair damage to the person making the report or the person who filed the complaint, whether directly or indirectly
Whistleblowing Committee	Responsible for managing the report, made up of: <ul style="list-style-type: none"> <li>○ Chairman of the Supervisory Body of Juventus</li> <li>○ Chief Risk, Compliance and Internal Audit Officer</li> </ul>

### 3. General Principles

Juventus personnel are required to comply with the provisions detailed below in reference to the whistleblowing process. The Company is guided by the criteria of transparency, integrity and fairness and undertakes to comply with the following general principles of conduct:

- **Doing what is right:** Juventus supports and encourages Reports from anyone who in good faith has certain information or a reasonable suspicion, based on well-founded reasons, that a violation as defined above has occurred or may occur. On the contrary, neither mere rumours, nor complaints/claims of a personal nature, nor any assessments, criticisms or complaints about the management and administration of the company, both in business and football-related terms, must be subject to reporting, unless factual elements are identified that may constitute a violation as defined above.
- **Whistleblower protection:** Juventus undertake to keep confidential the identity of the Whistleblower and of the other subjects who, even though they did not made the report directly, are nonetheless deemed to deserve protection, subject to legal obligations and the protection of the rights of Juventus or of persons accused incorrectly and/or in bad faith Juventus undertakes to protect the Whistleblower acting in good faith against any form of retaliation, discrimination or penalisation for reasons linked, directly or indirectly, to the Report. The Company prohibits direct or indirect acts of this form against the Whistleblower, and provides for disciplinary sanctions against those who breach this prohibition or the obligations to protect the confidentiality of the Whistleblower's identity.
- **Liability of the Whistleblower and protection of the Reported Person:** The Whistleblower shall be liable for the Report made. The Company prohibits forms of *whistleblowing* "abuse," involving reports that are manifestly opportunistic and/or made for the sole purpose of damaging the Reported Person, and any other circumstance of improper or instrumental use of the reporting mechanism are prohibited. Disciplinary sanctions are envisaged against anyone who breaches this prohibition, by

making reports with wilful misconduct or gross negligence that are found to be groundless, without prejudice to any ascertainment of civil liability (pursuant to Article 2043) or criminal liability (in cases involving a slanderous or defamatory report pursuant to the Italian Criminal Code). The same protection extends to any Reported Persons that are external to the Juventus organisation (e.g. other collaborators, suppliers, licensees, partners and "other parties", according to the definitions of the Code of Ethics).

- **Confidentiality:** all information provided in the report or acquired subsequently during the investigation/assessment phase, shall be managed confidentially and known only by a small number of individuals, from time to time, identified as necessary for the performance of investigative and assessment activities, based on the severity profile of the Report received.
- **Timeliness of investigation and action:** the Company ensures that the Report will be dealt with promptly and within seven days of receipt a message shall be sent to the Whistleblower. Once received, the report shall be subject to the necessary checks to ascertain the truthfulness of the facts and their relevance as a violation. The proceedings shall be concluded promptly, within three months of receipt of the Report and in any case notification to the Whistleblower shall be guaranteed, within the terms specified, duly justified, for any cases involving extension of the proceedings due to in-depth investigations.
- **Respect, Impartiality and Collegiality:** the assessment of each reported situation and the resulting decisions/possible remedial actions/sanctions follow rigorous practices which involve searching for objective elements and are never assigned to a single subject/single function.

## 4. Process phases

The *Whistleblowing* process is divided into the following phases:

- Transmission and receipt of the report
- Preliminary assessment
- Investigation/assessment and outcome of the *investigation*
- Definition of corrective actions/measures
- Reporting
- Archiving

## 5. Operating procedures

The logical process flow and the relevant players involved are outlined below.

### TRANSMISSION AND RECEIPT OF THE REPORT

The Whistleblower may make their report through the **whistleblowing platform** made available on the Company's website [www.juventus.com, Club/Corporate Governance/Whistleblowing section](http://www.juventus.com, Club/Corporate Governance/Whistleblowing section).

The Whistleblower, following the guided and structured process, may provide their personal details or make the Report anonymously and fill in the questionnaire aimed at providing a precise description of the behaviours, acts or facts subject to reporting.

The Report must contain the largest amount of information useful for ascertaining the facts, and for confirming their validity, such as:

- Any name and surname of the Whistleblower (which will in any case be managed as personal data and treated confidentially in accordance with the privacy and whistleblowing regulations in force);
- Description of the facts/situations subject to Reporting;
- References of time or duration, and possibly of the place in which the event subject to Reporting occurred;
- Name and surname and function (internal or external) of the party (or parties involved in the reported facts/situations);
- Reference to any other parties who can provide information about the facts subject to Reporting;
- Reference to any documents that may corroborate the validity of the facts/situations subject to Reporting (the supporting and detailed documentation available may also be attached directly to the Report).

Once the registration has been completed and the report has been submitted, the Whistleblower can monitor the status of their report, communicate with the Committee, provide any additional information or attach documents through the specific functions of the whistleblowing management platform.

Confirmation of receipt of the report shall be made within 7 days of the receipt of the same.

The platform is not intended to replace the additional reporting channels established by the Company, which shall remain active and available (see **Annex 1**), but is an additional option and must be considered as the most suitable tool to send a well-structured Report such as to allow for a productive dialogue between the parties.

## PRELIMINARY ASSESSMENT

The Reports received through the platform shall be viewed by the Committee, authorised to process personal data in accordance with current privacy regulations, who shall run an initial assessment of the information on violations, in terms of:

- the relevance of the situation detailed with respect to the provisions of this procedure
- the availability of sufficient information to proceed with the subsequent investigation.

Once the admissibility of the report has been determined, the Committee shall run a second overall assessment aimed at understanding the nature of the report to identify whether it is addressed to **subjects inside** or **outside** the organisation and consequently to assess which of the subjects referred to below should be involved.

The management and verification of the validity of the circumstances represented in the Report, as well as the decision to initiate any in-depth analysis or *investigation*, shall be assigned to **the Assessment Team** composed **of the Committee** who shall make use of the support of one or more of the following **collaborators to ensure compliance, impartiality and collegiality**, within the scope of their respective responsibilities:

- (i) Chief People, Culture & Sustainability Officer; (ii) hierarchical superior of the party (if any) perpetrating the unlawful conduct subject to Reporting; (iii) Head of Legal, (iv) Head of Internal Audit, (v) Head of Compliance; (vi) Head of a specific body in charge of the subject matter (e.g. Reporting Manager, DPO, Prevention and Protection Service Manager, etc.);

- B. Supervisory Body, for matters relevant pursuant to Italian Legislative Decree 231/2001 and the Company's 231 Model;
- C. Guarantee Body, for the relevant issues for the purposes of the Sports Justice Code and the Company's FIGC Prevention Model;
- D. Control and Risk Committee, if the Report concerns cases involving a violation by top management (Directors, CEO, his first reports and Leadership Team Members). If the Report concerns members of the Control and Risk Committee, the Committee must involve the Board of Statutory Auditors.

The Assessment Team is activated by the Committee, in the appropriate composition based on the specific report as indicated above, through the platform itself which is the only collaboration tool between the parties in order to guarantee protection and confidentiality of the subjects involved in the whistleblowing process.

The **Assessment Team** runs an initial assessment of the severity of the report in order to promptly manage it depending on the severity scale that takes into account whether or not managerial roles are involved, the frequency of occurrence, the reputational damage and the economic impact of any remedial action.

At the end of the assessment, the Team initiates the *investigation* with the possible involvement of external professionals, who shall be required to sign specific confidentiality clauses and who shall operate, in any case, in compliance with the principles referred to above. Any third parties will always operate on the platform with appropriate segregated credentials for viewing only the report they need to examine.

The Committee may proceed to archive the Report, notifying the Whistleblower, in any case within three months, of the analysis collegially carried out, in the event that:

- the Report is rejected on grounds of admissibility;
- the subject of the Report has already been investigated in the past and/or is already being analysed as it was previously reported by another party and/or assessed by another competent Authority;
- the Report is too general and lacks the elements necessary for a subsequent investigation.

With the exception of cases in which liability by way of slander and defamation is attributable pursuant to the provisions of the Criminal Code or Article 2043 of the Italian Civil Code and cases in which anonymity is not enforceable by law (e.g. criminal, tax or administrative investigations, inspections of supervisory bodies), the identity of the Whistleblower and of the other subjects who, although not having directly made the report, are in any case deemed to deserve protection and are safeguarded in every context subsequent to the Report. Therefore, without prejudice to the exceptions mentioned above, the identity of the Whistleblower and of the other parties who, despite not having made the report directly, are in any case deemed to deserve protection, may not be disclosed without their express consent and all those who receive, or are involved in the management of the Report, authorised to process personal data in accordance with current privacy regulations, are required to protect the confidentiality of such information. Likewise, the confidentiality obligation applies to any other information from which the identity of the Whistleblower and of the other parties may be inferred, even though they have not made the report directly, and are in any case deemed to deserve protection.

Any breach of the confidentiality obligation shall be a source of disciplinary liability, without prejudice to other forms of liability envisaged by law. With regard specifically to the scope of the disciplinary proceedings, the Whistleblower's identity may be disclosed to the disciplinary authority and to the Reported Person only in cases when:

- the Whistleblower gives his/her express consent;
- the challenge of the disciplinary charge is based, in whole or in part, on the Report and the knowledge of the Whistleblower's identity is indispensable for the defence of the accused person, provided that this circumstance is inferred and proven by the latter at the hearing or through the submission of defence briefs.

The Company undertakes to prevent any retaliatory acts and establishes that effective, proportionate and dissuasive sanctions are afflicted, as required by the specific applicable legislation, for persons who



attempt or hinder Reports, or who carry out retaliatory or discriminatory acts, directly or indirectly, against the Whistleblower for reasons connected, directly or indirectly, to the Report, as well as for those who make reports, with wilful misconduct or gross negligence, that prove to be unfounded.

## INVESTIGATION/ASSESSMENT AND INVESTIGATION OUTCOME

Having ascertained the validity of the report through the preliminary assessment referred to in the previous paragraph, the Assessment Team shall carry out the appropriate investigations and assessments independently or with the support of internal and/or external professionals in order to provide feedback to the Whistleblower within 3 months of the Report.

During the *investigation*, the Assessment Team shall be entitled to convene the person who made the Report and the other parties who, although not having directly made the report, are in any case protection, to clarify the facts and situations challenged, undertaking to maintain the confidentiality of the identity of the Whistleblower, that of the other parties deemed to deserve protection and that of the Reported Person, as noted above.

In the *investigation* process, care shall be taken to archive all documentation pertaining to the investigation, including the analysis report, in a manner suitable to avoid third-party access to information and documents. The reports and the related documentation must also be kept for the time required to process them and in any case no later than 5 years from the notification date of the final outcome of the procedure.

## DEFINITION OF CORRECTIVE ACTIONS/MEASURES

The situation subject to Reporting may be recognised – at the end of the preliminary assessment, investigation/assessment process – as a violation, and as such constitute a disciplinary offence warranting sanction, or as inappropriate behaviour that does not constitute a real or actual violation, but as a situation that requires the adoption of effective solutions to eliminate or mitigate the potentially negative effects of the reported situation.

To this end, the **Assessment Team** shall involve the *Chief People, Culture & Sustainability Officer or Head of Legal* (based on the relationship that binds the interested party to Juventus) for the most appropriate decisions regarding the type of action/sanction to be imposed, which shall be of variable amount and commensurate with the seriousness of the offence and any recidivism, in compliance with the applicable National Collective Agreement in force, as well as the “Regulations Governing Employment Relationships”<sup>1</sup> applicable to Juventus employees.

It is understood that the procedures, provisions and guarantees envisaged by Article 7 of Law No. 300 (so-called “Employee By-Laws”) and the applicable collective bargaining, therefore, differentiating between managers (to whom the National Collective Labour Agreement for Companies producing goods and services applies) and employees (classified as middle managers, white-collar employees and blue-collar workers, to whom the Regulation referred to above applies).

Effective, proportionate and dissuasive sanctions are also envisaged, as set forth in the specific legislation applicable to persons who attempt or hinder Reports, or who carry out retaliatory or discriminatory acts, directly or indirectly, against the Whistleblower for reasons related, directly or indirectly, to the report, as well as for those who, with wilful misconduct or gross negligence, make reports that prove to be unfounded.

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<sup>1</sup>Adopted by Juventus Football Club S.p.A. and in force since 1 July 2021

It is understood that the violations carried out by subjects holding representative, administrative or managerial positions, shall entail the imposition, by the Assessment Team, of the sanctions deemed most appropriate in relation to the nature and seriousness of the violation committed and the qualification of the party authorising the violation, in compliance with the applicable regulations.

The sanctions against Directors, CEO, his first reports and Leadership Team Members shall be framed by the Control and Risk Committee and/or by the Board of Statutory Auditors, which shall propose to the Board of Directors the measures deemed most suitable.

For third parties, on the other hand, the violation may constitute a violation of the contractual obligations assumed, with all legal consequences with regard to the termination of the contractual relationship and the compensation for damages, in accordance with the provisions of the applicable legislation.

The Reported Persons may be convened to clarify the disputed facts and situations. In any case, any objections shall be formalised and communicated to the interested parties, ensuring them the opportunity to object and provide their version, in accordance with the provisions of the Employee By-Laws or other rules applicable to the category of subject.

The Assessment Team shall provide feedback to the Whistleblower within three months of receiving the Report.

## REPORTING

The Committee shall ensure monitoring and reporting:

- of the reports received
- of the progress of the *investigation* carried out on the reports
- of the related actions taken.

This information, contained in a report, must be formally communicated to the Control and Risk Committee every six months or immediately in the event of emergencies. In turn, the Control and Risk Committee shall keep the Board of Directors informed.

## ARCHIVING

At the end of the previous phases, the Committee archives and records all the information collected through the specific functionality of the reporting management platform.

After 5 years from their closure, the reports shall be anonymised and/or deleted.

## ANNEX 1 - OTHER REPORTING CHANNELS

- If the Whistleblower believes that there may be situations involving a conflict of interest with the components of the Committee, he/she may contact the *Head of Internal Audit* directly, by sending a letter through **ordinary mail**, in a sealed envelope, to the confidential and personal attention of the *Head of Internal Audit*, at the headquarters of Juventus FC

For the purpose and in view of the confidential storage of the report by the Head of Internal Audit, the report must be placed in two sealed envelopes: the first with the identification data of the whistleblower with a photocopy of the identification document (if the whistleblower intends to qualify and not remain anonymous); the second with the report, in order to separate the identification data of the whistleblower from the report. Both must then be placed in a third sealed envelope to the Head of Internal Audit with "confidential" on the outside. The report is then subject to confidential protocolling, also through an autonomous register.

- **Standard reports:** as specified by the whistleblowing procedure, the option to make reports verbally or in writing (as above described) directly to the hierarchical superior/company manager, as well as to the company bodies/departments in charge of specific control functions, shall remain valid. Specifically, the Whistleblower may share the information in its possession, regarding the alleged violation, with:
  - **Hierarchical superior/company contact**
  - **Internal Audit** – for situations in violation of internal procedures, rules, regulations or other issues related to the Internal Control and Risk Management System
  - **People, Culture & Sustainability** – for violations of the Regulations governing the employment relationship, incorrect internal conduct towards employees
  - **Employer pursuant to Italian Legislative Decree 81/08 and its delegates, or PPSM** – for violations of the occupational health and safety management system adopted by Juventus
  - **Data Protection Officer** – for cases involving personal data processing that does not comply with internal regulations and/or applicable legislation
  - **Legal** – for violation of contract situations by Juventus or third parties that may also constitute violations of the behavioural principles set forth in the Code of Ethics
  - **Compliance** – for violations relating to compliance models.

The recipient of the standard report shall transfer the information to the Committee through the specific platform functionality.

- **External reports:** external reports may be made through the ANAC website, in accordance with the provisions of Article 7 et seq. of Italian Legislative Decree 24/2023 or if, at the time of the report, one of the following conditions occurs: (i) an internal report has already been made without follow-up, (ii) the whistleblower has reasonable grounds to believe that the report may lead to the risk of retaliation or that the violation may constitute an imminent or obvious danger to the public interest.
- **Public disclosure:** reports may be made with public disclosure through the media, reporting to the judicial or accounting authority in accordance with the provisions of Article 15 of Italian Legislative Decree 24/2023 if the whistleblower has used internal and external channels but appropriate action has not been taken, or if the whistleblower has reasonable grounds to believe that the violation may constitute an imminent or manifest danger to the public interest or could lead to a risk of retaliation.

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