

Whistleblowing – Fondazione Milano Cortina 2026

The Milano Cortina 2026 Foundation has adopted an Organization, [Management and Control model](#) pursuant to Italian Legislative Decree 231/2001. It constitutes the set of rules, procedures and organizational structures aimed at effective and efficient identification, measurement, management and monitoring of the main risks related to the management of its activities. Model 231 is aimed at ensuring full compliance with Italian Legislative Decree 231/2001, as well as full respect for the Code of Ethics and the standards of Olympic and Paralympic compliance (deriving from the Olympic Charter and IOC Code of Ethics and incorporated in the Host City Contract), which the Foundation is called to adhere to. With the adoption of its own Model 231, the Foundation aims to reiterate that any illicit conduct is wholly condemned and opposed.

‘Whistle-blowing’ indicates the contribution of internal or external subjects (whistle-blowers) to the company, aimed at identifying and managing:

- conduct that may amount to crimes;
- presumed violations of the Code of Ethics and the collective agreement of reference;
- presumed violations or evasion of organizational procedures and policies;
- real, potential and apparent situations of conflict of interest without adequate disclosure by the subjects involved, which may have consequences for the impartiality and performance of the company.

When a report is made, it must therefore always pertain to company activities, and be based on solid awareness of the facts and the circumstances, avoiding reports of injurious, slanderous or defamatory content, which will not be considered, save any action to protect the reporting person. Nevertheless, reports with the sole intent of harming or defaming colleagues are to be avoided. For example, the facts and circumstances that may be reported include:

- improper use of badges (e.g. employees who swipe their badge at the turnstile but do not go to work, or employees who swipe their badges for colleagues who are not present, or employees who leave the premises during working hours without swiping their badge);
- receiving gifts/gratuities from subjects interested in the recipient’s work activities (e.g. suppliers, consultants, recipients of contributions, benefits) that do not comply with the criteria in the Code of Ethics or are of an unusual, improper or otherwise considerable amount, even in cumulative terms;
- assigning tasks, awarding supplies and hiring influenced by personal interests, economic interests or interests of any other type, even those bound by family ties, without adequate disclosure of the company personnel directly or indirectly involved in the decisions;

- the improper use or removal of company goods (e.g. cars, telephones, PCs, SIM cards);
- conduct aimed at inducing or forcing a supplier/consultant/candidate to promise money or other benefits to their favour in negotiating procedures, assigning tasks, or in the selection process.

How to make a report

In carrying out its commitment to legality and in line with international and national standards in matters of reporting illicit events and protecting whistle-blowers, the Milano Cortina 2026 Foundation has adopted suitable confidential channels for reporting violations or conduct that runs against the Code of Ethics, procedures, regulations and company policies. In particular, the Foundation enables reporting through the following dedicated internal channels:

- an online whistle-blowing channel accessible at segnalazioni.milanocortina2026.org
- a voice channel accessible on 0282901052.

When it receives reports, the Foundation guarantees subjects the right to remain anonymous, except for legal requirements, and undertakes to adopt all necessary tools to protect the reporting person from any type of retaliation.

Consistent with the Foundation's Model 231, reports are received by the Supervisory Body, which relies on the support of internal organizational units and/or professional experts for their management.

The Milano Cortina 2026 Foundation undertakes to examine and assess the information received with the utmost correctness, with respect for the ethical principles set out in this Code, to protect the rights of the person concerned. In fact, it is extremely important that the Foundation works to verify if what is reported is true and verified and is not instead unfounded. Inspection activities are conducted impartially and objectively without considering the company position of the person concerned and the reporting person.

Regulations also require the presence of external reporting channels (e.g. Italian National Anti-Corruption Authority).

NOTE: Use of the external reporting channel (e.g. Italian National Anti-Corruption Authority) is allowed only in the following cases:

- the required internal channel is not active;
- an internal report was not followed up on;
- the reporting person has good reason to believe that the internal report would not be followed up on, that is, the reporting person would be exposed to retaliatory acts;

- the reporting person has good reason to believe that the violation in the report may constitute an imminent or clear danger for public interest.

The contents of the report must always pertain to company activities based on solid knowledge of the facts and circumstances.

The reporting person is therefore invited to make reports containing as much supporting evidence as possible and the most information to allow for the necessary verification and adequate feedback.

The following types of reports, for example, are therefore not relevant:

- reports relating to personal situations with claims or complaints relating to relationships with colleagues;
- reports with an injurious tone or those containing personal affronts or moral judgements, aimed at offending or damaging the honour and/or personal and/or professional decorum of the person or persons referred to in the report;
- reports based on mere suspicion or rumours that are inherently personal and not illicit;
- reports with purely defamatory or slanderous scope;
- reports that are discriminatory, in that they refer to sexual, religious or political orientation or to the racial or ethnic origin of the person concerned.

In fact, it is forbidden to report injurious, slanderous or defamatory content, which will not be considered, save any action to protect the reporting person.