

WHISTLEBLOWING PROCEDURE

Procedure for making and handling
reports of violations

14.06.24 V.1.0

INTESI GROUP S.p.A. Via Torino, 48 - 20123 Milan – Italy - Tel: +39 02 676064.1 – www.intesigroup.com

COPYRIGHT DISCLAIMER

Tutti i Contenuti (testi, immagini, specifiche tecniche e altro) del presente documento sono **proprietà esclusiva e riservata di Intesi Group** e/o dei suoi aventi causa e/o di terzi soggetti ove indicati, e sono protetti dalle vigenti norme nazionali ed internazionali in materia di proprietà Intellettuale e/o Industriale.

É, pertanto, vietato utilizzare in qualsiasi modalità (a mero titolo esemplificativo, modificare, copiare, riprodurre, distribuire, trasmettere o diffondere) i suddetti Contenuti senza la previa autorizzazione scritta da parte del Titolare e/o dagli aventi diritto che se ne riservano espressamente ogni forma di riproduzione ed utilizzo. Ogni violazione sarà perseguita a norma di legge.

All Contents (texts, images, technical specifications and more) of this document are the **exclusive and reserved property of Intesi Group** and/or its successors in title and/or third parties where indicated and are protected by current national and international regulations in intellectual and/or industrial property matters.

It is therefore forbidden to use in any way (by way of example only, modify, copy, reproduce, distribute, transmit or disseminate) the aforementioned Contents without the prior written authorization of the Owner and/or those entitled who expressly reserve any form of reproduction and use it. Any violation will be prosecuted according to the law.

History

Protocol	Document	Revision	Date	Authors	Approval
PRO 7	Whistleblowing Procedure	1.0	14.06.24	B.Tafini	P.Sironi

Summary

I. COMMON PROVISIONS	6
1. Introduction	6
2. Purpose	6
3. Recipients.....	7
5. Communication and Dissemination.....	7
6. Reference standards.....	8
7. Definitions	9
8. Sanctions	10
II. CARRYING OUT THE REPORTING	11
9. Subject of the Report	11
10. Subjects entitled to Report.....	13
11. Measures to protect the whistleblower	14
11.1 Confidentiality of the whistleblower’s identity.....	14
11.2 Prohibition of retaliation.....	14
11.3 Protection from retaliation	16
11.4 Limitation of Liability	16
11.5 Support measures.....	17

v. 1.0 WHISTLEBLOWING PROCEDURE.

12. Internal reporting	17
13. External reporting.....	18
III. MANAGEMENT OF REPORTING	19
14. Person in charge of handling the Report	19
15. Receiving and taking charge of the Report	19
16. Preliminary Evaluation of the Report	20
17. Supplementary information request	21
18. Prioritization of report management (so-called triage)	22
19. Establishment of the reported violation.....	23
20. Risk assessment and prevention	24
21. Findings made	25
22. Actions resulting from a finding of violation or retaliation.....	25
23. Disciplinary proceedings resulting from reporting	26
24. Processing of personal data.....	27
25. Retention of documentation pertaining to Reports	27

I. COMMON PROVISIONS

1. Introduction

Intesi Group S.p.A. (hereinafter also just “Intesi Group” or “Company”) has an interest in knowing about any violations that may occur within its organization in order to effectively remedy them. To this end, all its members are invited to freely confront any critical issues they may encounter in their work activities, confident that Intesi Group will not implement retaliation against them for this.

However, where there is a desire to keep one's identity confidential and/or a fear of retaliation from other members of the organization, Intesi Group allows reports to be made in a protected manner in accordance with the manner set forth in this procedure.

2. Purpose

The purpose of this document is to regulate how reports of violations of national or European regulatory provisions that harm the public interest or the integrity of Intesi Group are made and handled, as well as measures for the protection of persons making reports.

In particular, the provisions in the following standards and regulations are referred to:

- UNI ISO 37001:2016
- Leg. Decree 231/2001
- Leg. Decree 24/2023

3. Recipients

This document applies to employees of Intesi Group and, by virtue of a specific contractual clause, to all those who have self-employment, collaboration and professional consulting relationships with the Company, all persons who perform their activities at Intesi Group, as well as third parties with whom the company has or plans to establish any form of business relationship.

This document also applies to Intesi Group's shareholders and all persons who perform, including de facto, functions of administration, management, control, supervision or representation of the Company.

4. Adoption

The adoption and updating of this document is the responsibility of the Administrative Body and Compliance Function for the prevention of corruption as provided for and defined by ISO 37001, after consultation with the company trade union representatives or trade union organizations referred to in Article 51 of Legislative Decree No. 81/2015 regarding the internal reporting channel identified¹.

5. Communication and Dissemination

This document is brought to the attention of company personnel when adopted, when updated, and when they are hired.

This document is displayed and made easily accessible to company personnel by posting on the company repository <https://sites.google.com/intesigroup.com/repository/home>

The above fulfillment fulfills the information burden of the manager of the

¹ Art. 4, par 1, Leg. Decree 24/2023.

internal reporting channel².

6. Reference standards

- Legislative Decree No. 231 of 8 June 2001, on “Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000.”
- Directive (EU) of the European Parliament and of the Council of 23 October 2019, No. 1937 on the protection of persons who report breaches of Union law.
- 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 regarding the protection of persons who report breaches of national laws.”
- Regulation (EU) No. 679 of the Parliament and of the Council of 27 April 2016, on the protection of individuals with regard to the processing of personal data and on the free movement of such data.
- Legislative Decree No. 196 of 30 June 2003, Personal Data Protection Code.
- ISO 37002:2021 – Whistleblowing management systems – Guidelines;
- UNI ISO 37001:2016 - Management systems for the prevention of corruption - Requirements and user guide.

² Art. 5, par. 1, e), Leg. Decree 24/2023.

The footnotes in this document indicate the reference standards from which the respective provisions are taken.

7. Definitions

For the purposes of this document, the following are defined as:

- a) «public disclosure»: means making information about violations publicly available through print or electronic media or otherwise through means of dissemination capable of reaching a large number of people;
- b) «whistleblowing system manager»: means an entity in charge of receiving and managing reports made through Intesi Group's internal reporting channel;
- c) «confidential information»: means information covered by the obligation of secrecy, copyright protection or personal data protection;
- d) «model»: organization, management and control model adopted by Intesi Group pursuant to Leg. Decree 231/2001;
- e) «related persons»:
 - i. people working in the same work environment who assist the whistleblower in the reporting process (so-called facilitators);
 - ii. people in the same work environment related to the whistleblower by a stable emotional or kinship relationship within the fourth degree;
 - iii. colleagues who work in the same work environment as the whistleblower and who have a usual and current relationship with the whistleblower;
 - iv. entities owned by the whistleblower, for which the whistleblower works or which operate in the same work environment as the whistleblower (e.g., companies belonging to the same business group);
- f) «acknowledgement»: means the communication to the whistleblower of information regarding the action taken or intended to be taken on the report;

- g) «retaliation»: means any conduct, act, or omission, even if only attempted or threatened, engaged in by reason of the report, report to the authority, or public disclosure, and which causes or may cause the reporting person or the person making the report, directly or indirectly, unjust harm;
- h) «whistleblower»: means the natural person who makes a report or public disclosure of information about violations acquired as part of his/her work context;
- i) «reported»: means the natural or legal person mentioned in the internal or external report or public disclosure as a person to whom the violation is attributed or as a person otherwise implicated in the reported or publicly disclosed violation;
- j) «report made in bad faith» means a report made by a whistleblower who, at the time of making the report, complaint, or public disclosure, did not have probable cause to believe that the information about the violation being reported or disclosed was true;
- k) «follow-up»: means the action taken by the person entrusted with the management of the reporting channel to assess the existence of the reported facts, the outcome of the investigation and any measures taken.

8. Sanctions

Violations of this procedure assume disciplinary significance and will be punished in accordance with the internal disciplinary system. By way of example, it constitutes a punishable violation:

- a) making of the report in bad faith;

- b) making of a report that has been determined by the judicial authority to be defamatory or libelous³;
- c) the disclosure of the identity of the whistleblower, related persons and any other information from which their identity may be inferred;
- d) any behavior intended to obstruct reporting;
- e) the attempt to identify the whistleblower⁴;
- f) failure to handle the report due to willful misconduct or gross negligence, including failure of those in authority to remedy reported violations or retaliation;
- g) the adoption of retaliatory behavior.

violations of this procedure by third parties, who are not employees of the institution, may be sanctioned by virtue of a special contractual clause.

II. CARRYING OUT THE REPORTING

9. Subject of the Report

The following may be subject to reporting⁵, in the manner set forth in this document, violations or risks of violations⁶ of national or European regulatory provisions that harm the public interest or the integrity of Intesi Group in particular:

- a) relevant illicit conduct according to Leg. Decree 231/2001;

³ Art. 16, par 3, Leg. Decree 24/2023.

⁴ UNI ISO 37002, par. 8.4.2.

⁵ Art. 1-3 Leg. Decree 24/2023.

⁶ UNI ISO 37002, Introduction.

v. 1.0 WHISTLEBLOWING PROCEDURE.

- b) violations of the Model, including any retaliation suffered for making a report;
- c) violations of European and national legislation concerning strategic areas of the European Union (e.g., public procurement; financial sector; money laundering and terrorism; product safety and compliance, including food products; transportation; environment; animal protection; public health; consumer protection; privacy; security of information systems), affecting the financial interests of the European Union or concerning its internal market (e.g., competition and state aid violations), including acts or omissions that frustrate the subject or purpose in the aforementioned legislation.
- d) 37001 management system violation: reports of acts of corruption (attempted, alleged or actual) and violations or deficiencies in the management system.

Excluded from the scope of this document are disputes, claims, or demands related to an interest of a personal nature of the whistleblower that pertain exclusively to his/her employment relations or to his/her relations with hierarchically subordinate figures⁷. Such complaints may be communicated in the ordinary way to the relevant corporate functions.

Unsubstantiated reports made with malice or gross negligence is prohibited in any case⁸. In such cases, the whistleblower will not be granted the protection measures provided for in this document and a sanction will be applied against him/her in accordance with the internal disciplinary system.

⁷ Art. 1, par 2, Leg. Decree 24/2023.

⁸ Art. 16, par 1, a), and par 3, Leg. Decree 24/2023.

10. Subjects entitled to Report

Reports may be made by those who have or have had working relationships with Intesi Group⁹. In particular:

- a) employees
- b) self-employed workers
- c) contributors
- d) freelancers and consultants
- e) volunteers and trainees
- f) shareholders
- g) persons with functions of administration, management, control, supervision or representation
- h) third parties with whom the company has or plans to establish any form of business relationship.

Reports may also be made prior to and irrespective of the establishment of the employment relationship, where they relate to information acquired during the selection and/or probationary period¹⁰.

⁹ Art. 3, par 3-4, Leg. Decree 24/2023.

¹⁰ Art. 3, par. 4, a) and b)

11. Measures to protect the whistleblower

The whistleblower and related persons shall be accorded the protections provided herein, provided that the report was made in good faith and, in the case of an external report or public disclosure, if the relevant conditions are met¹¹.

A person's reasons for reporting are irrelevant to his/her protection¹².

Protection measures also apply in cases of anonymous reporting if the whistleblower was later identified and retaliated against¹³.

11.1 Confidentiality of the whistleblower's identity

The identity of the whistleblower is never disclosed, without the whistleblower's express consent, to persons other than those responsible for receiving or following up the report¹⁴, unless, as a result of the investigations carried out by the whistleblowing system manager, the whistleblower is found to have made the report in bad faith or it emerges that the whistleblower is responsible, including in conjunction with others, for the reported violation.

The same confidentiality is assured for any other information from which the identity of the whistleblower may be inferred.

11.2 Prohibition of retaliation

The whistleblower may not suffer any retaliation for merely making the report¹⁵.

¹¹ Art. 16, par 1, Leg. Decree 24/2023.

¹² Art. 16, par 2, Leg. Decree 24/2023.

¹³ Art. 16, par 4, Leg. Decree 24/2023.

¹⁴ Art. 12, par 2, Leg. Decree 24/2023.

¹⁵ Art. 17, par 1, Leg. Decree 24/2023.

They constitute, by way of example, retaliation¹⁶:

- a) dismissal, suspension or equivalent measures;
- b) downgrading or non-promotion;
- c) change of duties, change of workplace, reduction of salary, change of working hours;
- d) suspension of training or any restriction of access to it;
- e) negative merit notes or negative references;
- f) the adoption of disciplinary measures or other sanction, including fines;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or otherwise unfavorable treatment;
- i) The failure to convert a fixed-term employment contract to a permanent employment contract where the employee had a legitimate expectation of said conversion;
- j) the non-renewal or early termination of a fixed-term employment contract;
- k) 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;
- l) inclusion on improper lists on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- m) early termination or cancellation of the contract for the provision of goods or services;
- n) the cancellation of a license or premise;
- o) the request for submission to psychiatric or medical examinations.

¹⁶ Art. 17, par 4, Leg. Decree 24/2023.

The prohibition against retaliation also applies to persons connected to the whistleblower¹⁷.

11.3 Protection from retaliation

Any retaliation suffered may be reported to ANAC, which will inform the National Labor Inspectorate for measures within its jurisdiction¹⁸.

Retaliatory acts are null and void, and the whistleblower and related persons are entitled to the termination of the retaliatory conduct, compensation for damages, and, in the case of dismissal, reinstatement in the workplace¹⁹.

In related litigation initiated by a whistleblower who claims to have been retaliated against for making a report, it must be the employer who proves that the act deemed retaliatory was motivated by other legitimate reasons, unrelated to the report²⁰.

Waivers and settlements, whether in whole or in part, which have as their object the rights and protections provided for herein are valid only if they are made in one of the venues provided for in Article 2113, Paragraph 4, of the Civil Code (e.g., Territorial Labor Inspectorate, Certification Commission, Union headquarters, etc.).²¹.

11.4 Limitation of Liability

In the event that it is necessary to reveal confidential information or information offensive to the reputation of the entity in order to make the report, any criminal, civil and

¹⁷ Art. 17, par 1, Leg. Decree 24/2023.

¹⁸ Art. 19, par 1, Leg. Decree 24/2023.

¹⁹ Art. 19, par 3-4, Leg. Decree 24/2023.

²⁰ Art. 17, par 3-3, Leg. Decree 24/2023.

²¹ Art. 22, Leg. Decree 24/2023.

administrative of the whistleblower and related persons²², long as the information is related to the report and strictly necessary to disclose the violation²³.

In any case, the reports must be about lawfully acquired information²⁴.

However, making the report does not absolve the whistleblower from his/her responsibilities, if any, in relation to the reported violation²⁵.

11.5 Support measures

A list of Third Sector entities that provide whistleblowers with support measures consisting of information, assistance and advice free of charge on how to report, protection from retaliation, the rights of the person involved in the report, and the terms and conditions of access to legal aid is established at ANAC²⁶.

12. Internal reporting

The online Wall Breakers platform managed by DBe S.r.l. (www.dbe-srl.it) is used for reporting at the following address: <https://intesigroup.wallbreakers.it/> through which the confidentiality of the whistleblower's identity, the content of the report and the related documentation is guaranteed, as the data is encrypted and the voice changed during the recording.

²² Art. 20, par 1-2, Leg. Decree 24/2023.

²³ Art. 20, par 4, Leg. Decree 24/2023.

²⁴ Art. 20, par 3, Leg. Decree 24/2023.

²⁵ Civ. Supreme Court, Labour section, Decree 31 March 2023, no. 9148.

²⁶ Art. 18, Leg. Decree 24/2023.

Reports can be made in the following ways:

- a. in written form, through the completion of a questionnaire to understand the nature and motivation of the report;
- b. verbally, through voice recording of the report that makes the voice modified to ensure anonymity of the whistleblower.

The whistleblower has the option to make the report anonymously or by filling out the first and last name section and decide how to be contacted (e-mail, phone number or other). If it decides on the anonymous form the moment the report is sent, an access key is generated. In this way, the whistleblower by re-entering the platform and entering the access key has the ability to check the status of the report

13. External reporting

The violation can be reported to ANAC²⁷, through the external channel activated by it, or publicly disclosed²⁸, when, alternatively:

- a) internal and/or external reporting that has already been done has not been followed up;
- b) the whistleblower has reasonable grounds to believe that by using the internal and/or external channel, the report would not be effectively followed up;
- c) the whistleblower has a well-founded fear of retaliation;

the violation may constitute imminent or obvious danger to the public interest.

²⁷ Art. 6-7 Leg. Decree 24/2023.

²⁸ Art. 15, Leg. Decree 24/2023.

III. MANAGEMENT OF REPORTING

14. Person in charge of handling the Report

The receipt and handling of reports governed by this document are entrusted to Lawyer Filippo Traviglia, of the Turin Bar²⁹.

A report submitted to a person incompetent to receive it must be forwarded by the latter within 7 days of its receipt to the manager of the reporting channel, with simultaneous notice of the transmission to the whistleblower³⁰.

15. Receiving and taking charge of the Report

Subject to the consent of the whistleblower, the operator shall document the report by recording it on a device suitable for preservation, the contents of which must be submitted to the whistleblower for his/her amendment and signature.

In any case, upon receipt of the report, the whistleblowing system manager shall issue an acknowledgement of receipt to the whistleblower within 7 (seven) days from the date of receipt³¹. The acknowledgement of receipt will include, among other things.³²:

- a) reassurance and inquiry about the preferred mode of continuing the interlocution (e.g., the report was made online but the whistleblower prefers to continue in person);

²⁹ Art. 4, par 2, Leg. Decree 24/2023.

³⁰ Art. 4, par 6, Leg. Decree 24/2023.

³¹ Art. 5, par. 1, a), Leg. Decree 24/2023.

³² UNI ISO 37002, par. 8.1.

- b) information on the next steps in the process of handling the report, related timing and possible outcomes (e.g., what further feedback to expect and when);
- c) Information, including through reference to this procedure, on the measures taken to protect the whistleblower, including measures to protect the whistleblower's identity, as well as the whistleblower's responsibilities for loyal cooperation and effective consideration and protection by the institution.

The operator shall diligently follow up on the report received³³ and provide feedback to the whistleblower within 3 months from the date of acknowledgement of receipt and in any case within 3 (three) months and 7 (seven) days from the receipt of the report³⁴.

Where investigations cannot be completed in a timely manner, e.g., because they are particularly complex, within the same time period the whistleblowing system manager shall update the whistleblower on the status of the report and inform him/her of the additional time period needed to complete it³⁵.

16. Preliminary Evaluation of the Report

The whistleblowing system manager shall conduct a preliminary review of the report in order to verify whether it concerns possible violations or retaliation falling within the objective and subjective scope of this procedure³⁶.

In the event that the whistleblowing system manager considers that the report does not fall within the scope of application of this procedure, he/she shall notify the whistleblower, stating the reasons and indicating the internal office that may be responsible for handling the reported issue. For the purpose of closing

³³ Art. 5, par 1, c), Leg. Decree 24/2023.

³⁴ Art. 5, par. 1, d), Leg. Decree 24/2023.

³⁵ UNI ISO 37002, par 8.2.

³⁶ UNI ISO 37002, par. 8.3.1, first item in the list NOTE.

the report, the whistleblowing system manager prepares appropriate Report intended for the Management Body and keeps an

anonymized record of it in the Report Register.

In the event that the whistleblowing system manager deems that the report falls within the scope of this procedure, he/she shall proceed to investigate the reported violation as provided below.

17. Supplementary information request

Where not already present in the report, the whistleblowing system manager asks the whistleblower for the following information³⁷:

- Where did the violation take place?
- When did the violation occur (past, current, future, ongoing)?
- Who is involved in the violation?
- Have you reported it previously? If yes, what, when, and to whom? What action has been taken?
- What is the impact for the organization from your perspective?
- Is management involved or aware of the violation?
- Do you perceive risks to yourself or others?
- Do you have documents or other evidence to support your report?
- Is there anyone else who has direct knowledge of the violation that we can contact?
- Has anyone tried to hide the violation or discourage you from sharing your concern? If so, who and how?

³⁷ UNI ISO 37002, par. 8.2.

18. Prioritization of report management (so-called triage)

When there are multiple reports to be handled simultaneously, the whistleblowing system manager assesses the urgency of action based on the likelihood of the violation and its potential impact on the institution, taking into account the following factors³⁸:

- Can the violation take on criminal significance?
- Has the violation already happened, is it in progress, or is it about to happen?
- Is there an immediate need to discontinue or suspend business activities?
- Is there an immediate health and safety risk?
- Is there an immediate risk to human rights or the environment?
- Is there a need to secure and protect evidence before it is erased or destroyed?
- Is there a risk to the institution's functions, services, and/or reputation?
- Can reporting impact business continuity?
- What media impact can reporting have?
- Is additional information available to support the report?
- What is the nature of the wrongdoing (type and frequency of the violation, role and seniority of those involved in the reporting)?
- What is the likelihood that the violation will also be reported outside the institution?
- Has the violation been reported before?
- How did the whistleblower obtain the information: is the information “first-hand” or “hearsay”?

³⁸ UNI ISO 37002, par. 8.3.1.

19. Establishment of the reported violation

The whistleblowing system manager proceeds to ascertain the reported violation by performing one or more

of the following activities³⁹:

- a) involvement of relevant corporate functions to support the investigation (e.g., corruption prevention compliance function, human resources, legal department, internal audit, compliance officer, health and safety, and finance), unless this would compromise the trust of the whistleblower, the impartiality of the whistleblowing system manager, or the successful outcome of the investigation;
- b) collection of documentary evidence to corroborate the report;
- c) interview of persons able to report information useful in establishing the violation;
- d) interview of the reported, informing him/her in advance of the subject of the meeting and the right to be assisted by a person he/she trusts⁴⁰, which the whistleblowing system manager must necessarily provide in the event of a request by the latter, including by obtaining written comments and documents⁴¹.

The whistleblowing system manager shall document in writing the interviews conducted by means of special minutes, the contents of which

must be submitted to the interviewee for his/her amendment and signature.

During the course of the investigation, the whistleblowing system manager maintains interlocutions with the whistleblower and, if necessary, may request additional information from the whistleblower⁴².

³⁹ UNI ISO 37002, par. 8.3.1.

⁴⁰ UNI ISO 37002, par. 8.4.1.

⁴¹ Art. 12, par. 9, Leg. Decree 24/2023.

⁴² Art. 5, par. 1, b), Leg. Decree 24/2023.

In any case, the whistleblowing system manager shall protect the identity of the persons involved and mentioned in the report until

the conclusion of the ascertaining process⁴³.

20. Risk assessment and prevention

The whistleblowing system manager assesses the risk of retaliation for the whistleblower based on the following factors⁴⁴:

- What is the probability that confidentiality will be maintained? For example: is anyone else aware of the violation? Has the violation been reported to anyone else? Can the nature of the information reveal their identity? Are they the only ones with access to the information? does the violation constitute a crime whose proof requires the identity of the whistleblower to be revealed?
- Is the whistleblower concerned about retaliation? Has retaliatory conduct already occurred or do you perceive an imminent risk of retaliation?
- Is the whistleblower involved in or affected by the violation?
- Does the reporting cover different types of violations?
- How did the whistleblower obtain the information about the violation?
- What is the relationship between the whistleblower and the violation being reported?
- What is the relationship between the whistleblower and the entity?

The level of protection and related actions taken depend on the type and timing of the report and the potential consequences of the violation.

If the whistleblowing system manager does not have the power to devise and implement strategies to prevent possible harm to the whistleblower (e.g., internal reorganization of personnel), he/she shall notify the whistleblower in order to allow him/her to consent to the disclosure of his/her identity to whomever within the institution has such power,

⁴³ Art. 12, par. 7, Leg. Decree 24/2023.

⁴⁴ UNI ISO 37002, par. 8.3.2

subject, however, to the other protections provided by this procedure in the event that retaliation is then actually carried out.

21. Findings made

The whistleblowing system manager concludes the process of handling the report by issuing an appropriate Report intended for the CEO and, if necessary, for the Compliance Function for the Prevention of Corruption (unless the latter is not under investigation) in which he/she reports on the process of handling the report and the outcome of the investigations carried out with particular reference to:

- a) the non-existence of the reported violation or retaliation, specifying whether the report is deemed to have been made in bad faith for the purpose of the possible application of disciplinary sanction against the whistleblower;
- b) the existence or risk of occurrence of the reported violation or retaliation, specifying the individual believed to be responsible and the elements collected.

The report does not mention the identity of the whistleblower and other information suitable for identifying him/her, except in cases where the report was made in bad faith or where the whistleblower is believed to be responsible for the violation ascertained.

22. Actions resulting from a finding of violation or retaliation

The CEO, and if necessary, with the assistance of the Corruption Prevention Compliance Function, evaluates the contents of the Report and takes appropriate action on the outcome of the findings made by the whistleblowing system manager. In particular:

- a) in case of incompleteness of the investigations carried out by the whistleblowing system manager, carry out further investigations, including through the relevant corporate functions, a trusted advocate or an external consultant;

- b) in the event of an established violation or the risk of violation, take appropriate measures to prevent, stop or remedy the violation, as well as appropriate disciplinary measures against any person found responsible for the violation;
- c) in the event that a concrete risk of retaliation is deemed to exist, take appropriate measures to protect the whistleblower (e.g., internal reorganization of personnel);
- d) in the event of established retaliation, carried out or even only threatened, against the whistleblower, take appropriate measures to remedy the retaliation suffered⁴⁵ (e.g., reinstatement of the whistleblower to his/her previous job position), as well as appropriate disciplinary measures against any individual deemed responsible for the retaliation;
- e) in the event that the whistleblower is found to be in bad faith in making the report, take appropriate disciplinary measures against him/her.

The Management Body communicates the actions taken to the whistleblowing system manager for timely feedback to the whistleblower, and regularly monitors the effectiveness of the measures taken.

The process of handling the report concludes with the reporting party being informed of the outcome of the investigations conducted and any actions taken accordingly by the CEO.

23. Disciplinary proceedings resulting from reporting

As part of the disciplinary proceedings aimed at sanctioning the reported violation, the identity of the whistleblower will not be disclosed without the his/her express consent, even if knowledge of the reported identity is indispensable for his/her defense⁴⁶.

⁴⁵ UNI ISO 37002, par. 8.4.3.

⁴⁶ Art. 12, par. 5, Leg. Decree 24/2023.

In order to enable him/her to express his/her consent, if any, the whistleblowing system manager shall inform the whistleblower in writing of the reasons for the disclosure of confidential data⁴⁷.

24. Processing of personal data

The activities of receiving and handling reports involve the processing of personal data, which is implemented and organized by Intesi Group, in its capacity as Data Controller, in compliance with current legislation and guaranteeing to the data subjects, on the basis of what is applicable to such processing, the exercise of their rights under Articles 15 to 22 of Reg. EU 2016/679.

Responsible for the processing of personal data in accordance with Art 28 EU Reg. 2016/679 are the consulting company DBE Srl, (www.DBE-SRL.it) as administrator of the reporting channel, the company WARRANT HUB SPA (PrivacyLab) provider of the reporting channel, and lawyer Filippo Traviglia, as whistleblowing system manager, on the basis of appropriate appointments formalized in writing.

25. Retention of documentation pertaining to

Reports

Reports are not used beyond what is necessary to adequately follow up on them ⁴⁸In particular, personal data that are not useful for the processing of a specific report, where possible, are not collected and, if accidentally collected, are deleted immediately.

⁴⁷ Art. 12, par. 6, Leg. Decree 24/2023.

⁴⁸ Art. 12, par. 1, Leg. Decree 24/2023.

v. 1.0 WHISTLEBLOWING PROCEDURE.

The whistleblowing system manager shall retain reports and related documentation for as long as necessary to process them, but no longer than 5 years from the date of notification of the final outcome of the reporting process⁴⁹.

In order to provide evidence of the effective implementation of the system, the whistleblowing system manager keeps track through the above software of the reports received and handled.

Information on the processing of personal data resulting from the receipt and handling of reports are available to all concerned on the company repository.

⁴⁹ Art. 14, par. 1, Leg. Decree 24/2023.