

WHISTLEBLOWING PROCEDURE – UNI ISO 37001:2025

Procedure for making and handling
reports of violations

14.06.2026 V.1.2

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I. COMMON PROVISIONS

1. Introduction

Intesi Group S.p.A. (hereinafter also referred to as “Intesi Group” or the “Company”) recognizes the importance of promptly identifying and managing any violations that may occur within the scope of its activities, in order to adopt the corrective and preventive measures necessary to safeguard corporate integrity.

To this end, the Company encourages all persons operating within its organizational context to raise, responsibly and in good faith, any concerns identified in the performance of their duties, ensuring that no form of retaliation will be taken against them as a consequence of making a report.

Where a reporting person considers it appropriate to keep their identity confidential and/or fears retaliatory conduct from other members of the organization, Intesi Group ensures the possibility of submitting reports through dedicated channels that guarantee confidentiality, in accordance with the procedures and conditions established by this Procedure.

2. Purpose

This document regulates the procedures for making and managing reports concerning breaches of national or European Union legislation that may harm the public interest or the integrity of Intesi Group.

It also defines the protection measures granted to whistleblowers, related persons and other protected subjects in accordance with Legislative Decree No. 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 Procedure also applies to former employees, candidates involved in recruitment processes and third parties with whom the Company maintains or intends to establish business or professional relationships.

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 fall within the responsibilities of the Administrative Body, with the contribution of the anti-corruption function, within the scope of its responsibilities concerning corruption prevention and corporate integrity, also in accordance with the principles set out in the UNI ISO 37001 standard and the ANAC Guidelines adopted pursuant to Legislative Decree No. 24 of 10 March 2023.

These activities are carried out following consultation with the company's trade union representatives or with the trade union organizations that are comparatively most representative, pursuant to Article 51 of Legislative Decree No. 81 of 9 April 2008, limited to the identification and regulation of the reporting channel.

The appointment of the Internal Reporting Channel Manager shall be formalized through a written designation defining the requirements of autonomy, independence, impartiality and professional

competence of the appointed individual, as well as the resources necessary for the performance of the related duties, in accordance with Legislative Decree No. 24/2023.

5. Communication and Dissemination

This document is made available to company personnel upon its adoption, whenever updates are made, and upon the hiring of new employees.

It is also made permanently available and easily accessible to all personnel through publication in the company repository at the following address:

<https://intesi.sharepoint.com/sites/RepositoryIG/SitePages/CollabHome.aspx>

This Procedure, together with information concerning the internal reporting channels, shall also be published on the Company's official website in a dedicated and freely accessible section.

6. Reference Standards

- 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.
- Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016, on the protection of natural persons with regard to the processing of personal data and on the free movement of such data.
- UNI ISO 37001:2025, Anti-bribery management systems – Requirements with guidance for use.
- Legislative Decree No. 231 of 8 June 2001, Regulation of the administrative liability of legal entities, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000.
- Legislative Decree No. 24 of 10 March 2023, 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 provisions concerning the protection of persons who report breaches of national regulatory provisions.

- Legislative Decree No. 196 of 30 June 2003, as subsequently amended and supplemented, Personal Data Protection Code.
- ANAC Resolution No. 311 of 24 July 2023, Adoption of the Guidelines on the protection of persons who report breaches of Union law and national regulatory provisions (Whistleblowing), pursuant to Legislative Decree No. 24 of 10 March 2023.
- ANAC Resolution No. 680 of 12 December 2023, Update of the operational guidance concerning the implementation of Legislative Decree No. 24 of 10 March 2023 on the reporting of unlawful conduct (Whistleblowing).
- ANAC Resolution No. 478 of 26 November 2025, Adoption of the Guidelines on internal reporting channels pursuant to Article 4 of Legislative Decree No. 24 of 10 March 2023.

The footnotes to this document indicate the relevant legislative and regulatory references from which the respective provisions are derived.

7. Definitions

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

- «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;
- «whistleblowing system manager»: means an entity in charge of receiving and managing reports made through Intesi Group's internal reporting channel;
- «confidential information»: means information covered by the obligation of secrecy, copyright protection or personal data protection;

- «model»: organization, management and control model adopted by Intesi Group pursuant to Leg. Decree 231/2001;
- «related persons»: people working in the same work environment who assist the whistleblower in the reporting process (so-called facilitators);
 - people in the same work environment related to the whistleblower by a stable emotional or kinship relationship within the fourth degree;
 - colleagues who work in the same work environment as the whistleblower and who have a usual and current relationship with the whistleblower;
 - 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);
- «acknowledgement»: means the communication to the whistleblower of information regarding the action taken or intended to be taken on the report;
- «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;
- «whistleblower»: means the natural person who makes a report or public disclosure of information about violations acquired as part of his/her work context;
- «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;

- «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;
- «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.
- “Internal Reporting Channel”: the organizational and technological system established pursuant to Article 4 of Legislative Decree No. 24/2023, designed to ensure the confidentiality of the whistleblower’s identity, the persons involved and the content of the report, as well as protection against unauthorized access.
- “Facilitator”: a natural person assisting the whistleblower during the reporting process, operating within the same working environment and entitled to protection under applicable legislation.
- “Persons Operating within the Same Working Environment”: individuals working for the Company or affiliated entities who may be exposed to retaliation as a consequence of a report.

8. Sanctions

Violations of this procedure constitute a disciplinary offence and are sanctioned in accordance with the applicable internal disciplinary system. By way of example and not limited to, the following constitute disciplinary conduct:

- making a report in bad faith or with intent or gross negligence;
- the submission of a report that the judicial authority has ascertained to be defamatory or slanderous;

- the disclosure, even negligent, of the identity of the whistleblower, of the connected persons or of any information capable of revealing their identity;
- any conduct aimed at hindering, preventing or delaying the submission or handling of the report;
- the violation of the confidentiality obligations provided for by current legislation and by this procedure;
- the performance of acts aimed at identifying the whistleblower, in the absence of his/her consent or outside the cases permitted by law;
- the failure to manage the report for intent or gross negligence, including the failure of the competent parties to intervene to remedy the violations or retaliation reported;
- the adoption of retaliatory behaviour towards the whistleblower or related persons.

Conduct carried out by third parties who are not employees of the Company, in violation of this procedure, may be sanctioned on the basis of specific contractual clauses included in the relevant contractual relationships.

II. CARRYING OUT THE REPORTING

9. Subject of the report

Reports may be submitted, in accordance with the procedures set out herein, concerning violations of, or risks of violations of, national or European Union laws and regulations that may adversely affect the public interest or the integrity of Intesi Group. In particular, the scope of application includes:

- unlawful conduct relevant under Italian Legislative Decree No. 231 of 8 June 2001;
- violations of the Organisation, Management and Control Model, including any retaliation suffered as a result of the report;

- violations of national and European legislation relating to sectors considered strategic by the European Union (such as, by way of example, public procurement, the financial sector, the prevention of money laundering and terrorist financing, the environment, animal welfare, public health, consumer protection, the protection of privacy and personal data, and the security of information systems). This also includes violations that harm the financial interests of the European Union or the internal market, including those relating to competition and State aid, as well as acts or omissions that undermine the object or purpose of the applicable rules;
- violations of the anti-corruption management system compliant with the UNI ISO 37001 standard: reports of attempted, alleged or actual acts of corruption, as well as deficiencies or non-compliance with the system itself.

Complaints, claims or requests of a personal nature, relating exclusively to the reporting person's employment relationship or to their relationship with their line management, are excluded from the scope of this procedure. Such matters must be handled through the usual channels and ordinary company procedures.

Reports shall concern information that the reporting person reasonably believes to be true and supported by factual circumstances.

The reporting person is not required to provide conclusive evidence of the reported facts.

Groundless reports intentionally submitted or made with wilful misconduct or gross negligence remain prohibited. In such cases, the protection measures provided by this Procedure shall not apply and disciplinary action may be taken.

10. Subjects entitled to report

Reports may be submitted by all individuals who have or have had an employment or collaboration relationship, in any capacity, with Intesi Group.

In particular, the following individuals are entitled to submit reports:

- employees;
- former employees;
- candidates;
- self-employed workers;
- collaborators;
- freelancers and consultants;
- volunteers and interns;
- shareholders;
- individuals who, even on a de facto basis, perform functions of administration, management, control, supervision or representation;
- third parties with whom the Company has or intends to establish business or professional relationships.

Reports may also be submitted prior to the establishment of the employment relationship or after its termination, where they concern information acquired during the selection, pre-employment, internship or probationary phases.

This procedure does not apply to reports concerning complaints, claims or requests of a personal nature relating to the employment relationship or to relationships with the company hierarchy. Such matters must be handled through the usual channels and the relevant internal procedures.

11. Protection measures

The reporting person and persons connected to them are afforded the protections provided for under this procedure, provided that the report is made in good faith and, in the case of an external report or public disclosure, that the conditions set out in Legislative Decree No. 24/2023 are met¹.

The reasons prompting an individual to submit a report are irrelevant for the purposes of applying the protection measures².

The protection measures also apply where the report has been submitted anonymously, provided that the identity of the reporting person is subsequently disclosed, even unintentionally, and the reporting person is subjected to retaliatory conduct³.

In the event of retaliation or threats of retaliation resulting from an internal report, the reporting person has the right to contact the National Anti-Corruption Authority (ANAC), which will assess the circumstances and may adopt or promote the measures provided for under applicable legislation.

12. Confidentiality of the whistleblower's identity

The identity of the reporting person may not be disclosed, without their express consent, to persons other than those authorised to receive or manage the report, except where, following the investigations conducted by the person responsible for managing the report, it is established that

¹ Art. 16, par 1, Leg. Decree 24/2023

² Art. 16, par 2, Leg. Decree 24/2023

³ Art. 16, par 4, Leg. Decree 24/2023

the report was made in bad faith or that the reporting person is found to be liable, whether individually or jointly with others, in connection with the facts subject to the report.

The same confidentiality protection applies to any information from which the identity of the reporting person may be inferred, even indirectly.

13. Prohibition of retaliation

The reporting person may not be subjected to any form of retaliation solely for having submitted a report.

By way of example, retaliation includes:

- dismissal, suspension or equivalent measures;
- demotion or denial of promotion;
- changes in duties, change of workplace, reduction in salary or changes to working hours;
- suspension of training or any restriction of access to training;
- negative performance assessments or negative references;
- the imposition of disciplinary measures or other sanctions, including financial penalties;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;
- failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damage, including damage to the person's reputation, particularly on social media, or economic or financial loss, including loss of economic opportunities and loss of income;

- inclusion on inappropriate or improper lists based on a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the relevant sector or industry in the future;
- early termination or cancellation of a contract for the supply of goods or services;
- cancellation of a licence or permit;
- a request to undergo psychiatric or medical examinations.

The prohibition of retaliation also applies to persons connected to the reporting person.

14. Protection from retaliation

Any retaliation suffered by the reporting person or by persons connected to them may be reported to the National Anti-Corruption Authority (ANAC), which will inform the National Labour Inspectorate so that it may take the measures falling within its remit.

15. Limitation of Liability

Where, for the purpose of submitting a report, it is necessary to disclose confidential information or information that could potentially harm the Company's reputation, the reporting person and persons connected to them shall not incur criminal, civil or administrative liability, provided that the information disclosed is strictly connected to the report and necessary to disclose the violation.

It is understood that reports must refer exclusively to information lawfully acquired in the course of the reporting person's work-related activities.

The submission of a report does not exclude or limit the reporting person's liability for any conduct, whether carried out individually or jointly with others, relating to the facts subject to the report.

16. Internal and external support measures

A list of third-sector organisations authorised by the National Anti-Corruption Authority (ANAC) has been established to provide reporting persons with support measures, consisting of free information, assistance and advice on how to submit reports, protection against retaliation, the rights of persons involved in the proceedings, and the conditions and procedures for accessing legal aid at the State's expense.

The Company also provides that personnel may request assistance and advice from the relevant internal contacts (including, by way of example, the Anti-Corruption Officer and the HR Manager), in order to receive guidance on the actions to be taken in the event of suspicions or situations potentially related to corrupt practices, including before submitting a report.

17. Internal reporting

Reports may be submitted through the following channels:

- In writing, via the Wall Breaks online platform, operated by DBE S.r.l. (www.DBE-SRL.it), accessible at the following address: <https://intesigroup.wallbreakers.it/>. The system ensures the confidentiality of the reporting person's identity, the content of the report and any attached documentation through the use of encryption techniques;
- Orally, through the same Wall Breaks platform, accessible at the following address: <https://intesigroup.wallbreakers.it/>, which allows the reporting person to record the report by voice.

The reporting person may also request a direct meeting with the person responsible for managing the report, which shall be scheduled within a reasonable period and, in any event, no later than fifteen days from the date of the request.

The internal reporting channel is configured so as to prevent the collection, storage and processing of technical metadata that could identify the reporting person (such as, by way of example, IP

addresses, information relating to the device used or access logs). If such metadata is automatically generated by the system, it is immediately anonymised and is not accessible to the person responsible for managing the report or to any other person.

The platform allows the reporting person, including where they choose to remain anonymous, to communicate securely with the person responsible for managing the report through a protected messaging system that ensures the confidentiality of communications and full two-way communication.

18. External reporting

A report may be submitted to the National Anti-Corruption Authority (ANAC) through the external reporting channel established by ANAC, in the cases and under the conditions provided for by Article 6 of Legislative Decree No. 24 of 10 March 2023.

In particular, recourse to the external reporting channel is permitted where any one of the following circumstances applies:

- the internal report previously submitted, if any, has not been followed up;
- the reporting person has reasonable grounds to believe that the internal channel would not ensure effective follow-up of the report;
- the reporting person has reasonable grounds to fear that they may suffer retaliation as a result of using the internal channel;
- the person responsible for managing the internal channel is involved in the reported violation, or there is a conflict of interest that could compromise the impartiality of the management of the report;
- the violation may constitute an imminent or manifest danger to the public interest.

Information on how to access and use the external reporting channel is available on the official website of the National Anti-Corruption Authority www.anticorruzione.it.

III. REPORTING MANAGEMENT

19. Person Responsible for Handling the Report

The receipt and management of reports governed by this document are entrusted to the appointed lawyer, acting as the person responsible for managing the reporting channel, in compliance with the requirements of independence, impartiality and confidentiality provided for under applicable legislation.

The person responsible for managing the reporting channel performs their duties with full autonomy and independence from the Company's functions, without hierarchical constraints or operational interference, and with the support of the resources made available by the Company.

20. Receipt and Handling of the Report

Subject to the reporting person's consent, the person responsible for managing the report shall document the report by recording it on a device suitable for storage, the content of which shall be submitted to the reporting person for any amendments and for the relevant signature.

The date of receipt of the report shall be recorded in the reporting management system in order to ensure full traceability of the proceedings and compliance with the deadlines provided for under applicable legislation.

Upon receipt of the report, the person responsible for managing the report shall issue an acknowledgement of receipt to the reporting person within seven days from the date of receipt. The acknowledgement of receipt shall include, among other things:

- confirmation as to whether it is possible to agree on the reporting person's preferred methods for continuing the dialogue (for example, where the reporting person has submitted the report via the platform but prefers to communicate in person);
- information on the subsequent stages of the report management process, the relevant timelines and the potential outcomes;
- information, including by reference to this procedure, on the protection measures available to the reporting person, including measures ensuring the confidentiality of their identity, as well as information on the reporting person's responsibility to cooperate in good faith and on the organisation's obligation to ensure that the report is effectively considered.

The person responsible for managing the report shall diligently follow up on the report and provide the reporting person with feedback within three months from the date of the acknowledgement of receipt and, in any event, within three months and seven days from the date of receipt of the report.

No acknowledgement of receipt is required where the report is anonymous and no contact details are available for providing feedback.

Where, due to the particular complexity of the investigations, the proceedings cannot be concluded within the aforementioned period, the person responsible for managing the report shall inform the reporting person, within the same period, of the progress of the investigations and the estimated time required for their completion.

Where the report is manifestly unfounded, does not meet the minimum requirements or falls outside the scope of this procedure, the person responsible for managing the report shall proceed with its reasoned dismissal and shall inform the reporting person of the outcome, where possible.

21. Preliminary Assessment of the Report

The person responsible for managing the report shall conduct a preliminary assessment to determine whether it concerns potential violations or retaliation falling within the objective and subjective scope of application of this procedure.

Where the person responsible for managing the report determines that the report does not fall within the scope of this procedure, they shall notify the reporting person, explaining the reasons for such determination and indicating, where relevant, the internal office or function that may be responsible for handling the matter raised, without prejudice to the application of the protections provided for under whistleblowing legislation.

For the purpose of closing the proceedings, the person responsible for managing the report shall prepare a Report addressed to the Administrative Body and record the report, in anonymised form, in the Internal Register of Reports.

Where, on the other hand, the person responsible for managing the report determines that the report falls within the scope of this procedure, they shall proceed with the investigation of the alleged violation in accordance with the procedures set out in the following sections.

22. Request for Additional Information

Where the information provided in the report is incomplete or insufficient to allow the investigation to be initiated, the person responsible for managing the report may request the reporting person to provide the necessary additional information, including, by way of example:

- the location where the alleged violation occurred;
- the timing of the events (whether the violation occurred in the past, is ongoing, is expected to occur in the future, or is currently in progress);
- the identification of the individuals involved in or otherwise aware of the facts;

- details of any previous reports submitted, including their content, dates, recipients and outcomes;
- an assessment of the impact of the alleged violation on the organisation, based on the reporting person's perception;
- information as to whether the Company's management is involved in or aware of the reported facts;
- the existence of any actual or potential risks to the reporting person or to other individuals;
- the availability of any documents, data, information or evidence that may support the report;
- the identification of other individuals who may have direct knowledge of the facts and who may be contacted, where necessary;
- any information concerning attempts by third parties to conceal the violation or discourage the reporting person from raising their concerns, including details of the individuals involved and the methods used.

23. Prioritisation of Report Handling (Triage)

Where multiple reports need to be handled concurrently, the person responsible for managing the reports shall assess the priority in which they should be addressed (so-called "triage"), taking into account the likelihood of the violation occurring and its potential impact on the organisation. For this purpose, the person responsible for managing the reports shall consider, among other things, the following factors:

- whether the reported conduct may constitute a criminal offence;
- the timing of the violation (whether it has already occurred, is ongoing or is imminent);
- the need to urgently interrupt or suspend specific Company activities;
- the existence of an immediate risk to people's health and safety;
- the presence of immediate risks to human rights or the environment;

- the urgency of securing and preserving evidence that may be destroyed, altered or concealed;
- the potential impact of the violation on the Company's functions, processes, services or reputation;
- the potential impact of the report on the organisation's business continuity;
- any potential exposure to adverse media coverage;
- the availability of information and documentary evidence supporting the report;
- the nature of the alleged misconduct, taking into account its type, frequency and severity, as well as the role or seniority of the individuals involved;
- the likelihood that the violation may also be reported to parties outside the Company or through other channels;
- any previous reports concerning the same facts or individuals;
- the manner in which the reporting person became aware of the facts (whether through direct information or information obtained indirectly through third parties).

24. Investigation of the Reported Violation

The person responsible for managing the report shall investigate the reported violation by carrying out one or more of the following activities:

- involving the relevant Company functions to support the investigation (e.g. the anti-corruption function, Human Resources, Legal, Internal Audit, Compliance, Health and Safety, and Finance), unless doing so would compromise the reporting person's trust, the impartiality of the person responsible for managing the report, or the proper conduct of the investigation;
- collecting documentary evidence supporting the report;
- interviewing individuals who may provide information relevant to the investigation of the violation;

- interviewing the person who is the subject of the report, informing them in advance of the purpose of the meeting and of their right to be assisted by a person of their choice. Where requested by the person concerned, the person responsible for managing the report must facilitate such assistance, including by obtaining written observations and documents.

The person responsible for managing the report shall document the interviews in writing by means of appropriate minutes, the content of which shall be submitted to the interviewee for any amendments and signature.

During the investigation, the person responsible for managing the report shall maintain communication with the reporting person and, where necessary, may request additional information from them.

In all cases, the person responsible for managing the report shall protect the identity of the individuals involved in or mentioned in the report until the conclusion of the investigation.

During the investigative activities, the identity of the reporting person may not be disclosed without their express consent, except in the cases provided for by applicable legislation.

Information relating to the report shall be processed in accordance with the principles of strict necessity and proportionality in relation to the purposes of the investigation.

25. Risk Assessment and Prevention

The person responsible for managing the internal reporting channel shall assess the risk of retaliation against the reporting person on a case-by-case basis, taking into particular consideration the following factors:

- the likelihood that the confidentiality of the reporting person's identity can be effectively safeguarded, taking into account, by way of example:
 - whether other individuals are already aware of the facts reported;

- whether the violation has previously been disclosed to other recipients;
- the nature of the information provided and the possibility that it may, even indirectly, enable the reporting person to be identified;
- whether the reporting person has exclusive access to the relevant information;
- whether disclosure of the reporting person's identity is necessary for the investigation of any misconduct or criminal offences;
- any fear expressed by the reporting person regarding the risk of retaliation, as well as the existence of retaliatory conduct that has already occurred or of circumstances indicating that such risk is actual and imminent;
- whether the reporting person is involved in the facts subject to the report or is themselves a person who has suffered the violation;
- the type and, where applicable, the number of violations reported;
- the manner in which the reporting person became aware of the facts;
- the relationship between the reporting person and the facts subject to the report;
- the legal or functional relationship between the reporting person and the organisation.

The level of protection provided and the measures adopted shall be determined based on the nature of the report, the stage at which it is submitted and the potential consequences arising from the establishment of the violation, in compliance with the principles of proportionality, adequacy and data minimisation.

Where the person responsible for managing the reporting channel does not have the organisational or decision-making powers necessary to put in place and implement measures suitable for preventing or mitigating the risk of retaliation (such as, by way of example, internal reorganisation measures), they shall promptly inform the reporting person in order to obtain, where applicable, their express consent to the disclosure of their identity solely to the internal individuals vested with the necessary powers, to the extent strictly necessary.

In all cases, the additional protections provided for under this procedure and applicable legislation shall remain applicable if retaliatory conduct occurs.

26. Outcome of the Investigation

The person responsible for managing the report shall conclude the report management process by preparing a specific Report setting out the investigative activities carried out, the findings obtained, and the measures adopted or proposed as follow-up actions.

The Report shall be submitted to the Administrative Body and, where necessary, to the anti-corruption function, unless the latter is involved in the facts subject to the report. The document shall provide a detailed account of the process followed in managing the report and the outcome of the investigation, with particular reference to:

- the possible finding that the reported violation or retaliation did not occur, including, where the relevant conditions are met, an indication of the elements supporting the classification of the report as having been made intentionally or with gross negligence, for the purposes of potentially initiating disciplinary proceedings as provided for under applicable legislation;
- the existence, including potential existence, of the reported violation or risk of retaliation, specifying the person deemed responsible and the investigative evidence obtained in support of the conclusions reached, as well as the corrective or disciplinary measures adopted or proposed.

The Report shall under no circumstances identify the reporting person or contain information that could, even indirectly, enable their identification, except where this is strictly necessary in cases where the report has been established to have been made intentionally or with gross negligence, or where the reporting person is found liable for the facts under investigation, in compliance with the safeguards provided for under applicable legislation.

Within the statutory time limits, the person responsible for managing the report shall provide the reporting person with feedback on the follow-up given to the report, in compliance with confidentiality obligations and the limitations arising from the protection of the rights of the persons involved.

27. Actions Following the Investigation of a Violation or Retaliation

The Administrative Body, where appropriate with the support of the anti-corruption function, provided that the latter is not involved in the facts subject to the report, shall review the contents of the Report prepared by the person responsible for managing the report and shall take the appropriate consequent decisions, in compliance with the principles of proportionality and adequacy.

In particular:

- where it considers the investigations conducted by the person responsible for managing the report to be incomplete or insufficient, it shall order further investigative activities, including with the assistance of the relevant Company functions and, where necessary, a trusted lawyer or external consultants;
- where a violation has been established or there is a concrete risk that a violation may occur, it shall adopt the organisational, corrective and preventive measures necessary to prevent, stop or remedy the violation and, where the relevant conditions are met, initiate disciplinary proceedings against the individuals deemed responsible;
- where a concrete and current risk of retaliation against the reporting person emerges, it shall adopt appropriate measures to ensure their protection, including organisational measures or reassignment of duties, in compliance with applicable legislation;
- where retaliation, including attempted or threatened retaliation, has been established, it shall adopt the measures necessary to eliminate its effects and protect the reporting person,

including, where applicable, measures to restore the previous employment situation, as well as initiating disciplinary proceedings against those responsible;

- where it is established that the report was made intentionally or with gross negligence, it shall adopt the disciplinary measures provided for by applicable law against the reporting person.

The Administrative Body shall inform the person responsible for managing the report of the decisions taken and measures adopted, so that they may promptly provide the reporting person with feedback within the statutory time limits, in compliance with confidentiality obligations.

The Administrative Body shall also ensure periodic monitoring of the effectiveness of the measures adopted.

The proceedings shall be concluded by notifying the reporting person of the outcome of the investigation and any actions taken by the Administrative Body, to the extent permitted by applicable legislation and in compliance with the protection of the rights of the persons involved.

28. Disciplinary Proceedings Following a Report

In the context of any disciplinary proceedings initiated as a result of the report, the identity of the reporting person may not be disclosed without their express written consent, unless knowledge of their identity is indispensable for the exercise of the accused person's right of defence and within the limits and under the conditions provided for by Article 12 of Legislative Decree No. 24/2023.

Where this circumstance applies, the person responsible for managing the report shall inform the reporting person in advance and in writing of the reasons why disclosure of confidential information is necessary, in order to allow them to provide their consent, if they so wish.

In all cases, the reporting person shall be informed in advance and in writing of the reasons underlying the disclosure of their identity or of any other information that could enable them to be identified, in compliance with the principles of necessity, proportionality and data minimisation.

29. Processing of Personal Data

The receipt and management of reports involve the processing of personal data, which is carried out and organised by Intesi Group, in its capacity as Data Controller, in compliance with applicable legislation and ensuring that data subjects may exercise, to the extent applicable to such processing, their rights under Articles 15 to 22 of EU Regulation 2016/679.

The processing of personal data is carried out in accordance with the principles of data minimisation, purpose limitation, accuracy, storage limitation, and integrity and confidentiality set out in Article 5 of EU Regulation 2016/679.

Access to data relating to reports is restricted exclusively to the person responsible for managing the reports and to individuals formally appointed, authorised and specifically trained in matters of confidentiality and personal data protection.

Appropriate technical and organisational measures are adopted to ensure data security, including the traceability of access to the report management system.

The Privacy Policy can be freely consulted and downloaded by clicking on the following link:

https://www.intesigroup.com/it/privacy_policy/

30. Retention of Documentation Relating to Reports

Reports shall not be used or processed beyond what is necessary to ensure appropriate follow-up. In particular, personal data that are not useful for the handling of a specific report shall, where possible, not be collected and, if collected accidentally, shall be deleted immediately.

The person responsible for managing the reports shall retain the reports and related documentation for the period necessary for their handling and, in any event, for no longer than five (5) years from the date on which the final outcome is communicated, unless otherwise required by law or in the event of ongoing litigation.

In order to demonstrate the effective implementation of the system, the person responsible for managing the reports shall keep a record, through the aforementioned software, of the reports received and handled.

The privacy notice relating to the processing of personal data resulting from the receipt and management of reports is available to all data subjects on the Company's corporate repository.