

LEARN MORE ABOUT FINTECNA WHISTLEBOWING REPORTS

- **Who can submit the Reports?**

Personnel and Third Parties.

More specifically:

- Personnel is understood to mean: employees that have an employment relationship with the Company, as well as former employees, workers not yet employed or still on probation, persons with administrative, management, control, supervisory or representative functions, volunteers and paid and unpaid trainees, as specifically identified in Article 3 of Legislative Decree No. 24/2023,
- Third parties are understood to mean: external parties having a legal relationship with the Company (for example self-employed workers, freelance professionals and consultants, shareholders, suppliers, consultants, collaborators, etc., as specifically identified in Article 3 of Legislative Decree No. 24/2023),
who acquired the information on the violations subject to whistleblowing in the work context.

- **Is there anyone who may assist the Whistleblower in the Reporting process?**

Yes, the Facilitator, or the person who operates in the same work environment as the Whistleblower and whose assistance must be kept confidential, both with regard to their identity and with regard to the ways in which such assistance is carried out.

- **What can be reported?**

Conduct, acts or omissions that result in harm the public interest or the integrity of the public administration or private entity and that consist of i) administrative, accounting, civil or criminal offences, ii) unlawful conduct relevant pursuant to Legislative Decree No. 231/2001, or violations of the organisation and management models provided for therein, iii) offences falling within the scope of application of the European Union or national acts indicated in the annex to Legislative Decree No. 24/2023 or of national acts that implement the European Union acts in the areas indicated by the Decree, iv) acts or omissions that are detrimental to the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU), v) acts or omissions concerning the internal market (goods, persons, services and capital) as referred to in Article 26 (2) TFEU, vi) or acts or conduct that frustrate the purposes of the provisions of the European Union in the sectors indicated by the Decree.

- **How can a Report be submitted?**

In written or oral form through the following channels:

- IT platform: for the submission of reports in written and oral form;
- ordinary mail: addressed Fintecna Internal Audit Department, Piazza Verdi, 10, 00198, Rome;
- direct and confidential meeting with the Reporting Manager, organised by conveying the request through one of the channels mentioned above.

In the case of Reports submitted by ordinary mail, to ensure confidentiality the Report must be placed in three sealed envelopes: the first with the Reporting Person's details and a copy of their ID document; the second with the Report. Both envelopes must then be placed in a third closed envelope that bears the word "*Riservata Whistleblowing*" (Whistleblowing - Confidential) on the outside, addressed to the Reporting Manager.

- **What are the minimum requirements for the admissibility of the Report?**

- details of the Whistleblower if he/she decides to send the Report specifying his/her identity;
- description of the facts, details or other elements enabling identification of the Reported Party;
- the circumstances of the time and place in which the events occurred, if known;
- type of unlawful conduct;
- other persons with knowledge of the same facts;
- any other information that may provide useful feedback for the reconstruction and subsequent verification of the facts reported, including any documents to be attached to the Report that may provide elements of substantiation of the facts reported.

Only Whistleblowers who make known their personal details or provide at least one useful contact that allows them to interact with the Company (e-mail, telephone, etc.), may be issued with the notice of receipt and given feedback on the Report, without prejudice to the use of the IT platform through which the Whistleblower can check the status of the Report at any time.

- **Who manages the Report?**

Internal, independent and dedicated office identified in the Internal Audit Department (so-called **Reporting Manager**).

- **How does the Whistleblowing management process work?**

Upon receipt of a Report, the Reporting Manager shall:

- issue to the Whistleblower a notice of receipt of the Report within 7 days;
- carry out a preliminary analysis to assess the existence of the necessary requirements required for the admissibility of the Report;
- initiate the internal investigation;
- provide feedback on the Report, taking into account any measures taken or to be taken, within three months from the date of issuance of the notice of receipt.

The company ensures the protection of the Whistleblower in good faith against any act, action, retaliatory behaviour directly or indirectly connected to the Report.