PROCEDURE FOR REPORTING BREACHES

("WHISTLEBLOWING")

pursuant to Legislative Decree no. 24 of 10 March 2023

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PART 1 – INTRODUCTION

Intred S.p.A. ("**Intred**" or the "**Company**") invites all its employees, collaborators, *business partners* and, more generally, stakeholders to speak up in the event of unlawful or improper situations that they may witness or become aware of.
To this end it has set up Reporting channels to allow Reporting Persons to express themselves in the ways they consider most protective or effective. The purpose of this procedure is precisely to define the appropriate communication channels for the receipt, analysis and processing of Reports of possible improper and illegal conduct within Intred.
Furthermore, this procedure forms an integral part of the Organisation, Management and Control Model adopted by Intred pursuant to Legislative Decree no. 231/2001 (the "231 Model").

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This procedure has been drawn up in compliance with the applicable local legislation and, in particular, with Legislative Decree 24/2023, which transposes into Italian law Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law. It also takes into account the indications provided by ANAC in the guidelines adopted on the matter with resolution no. 311 of 12 July 2023.

1. What is whistleblowing?

The term "**whistleblowing**" refers to a system that makes it possible to report improper or illegal conduct that could harm our company. Such conduct (as better specified in paragraph 4 below) could include breaches of our Code of Ethics and Conduct, of our internal procedures or of any other applicable rule.
Reports must be based on concrete facts and must be made disinterestedly and in good faith: if you do not have all the information for a Report based on concrete facts, we invite you to be clear in formulating its content.

As better governed below, the Report must not concern complaints, claims or requests relating to an interest of a personal nature (i.e. relating exclusively to the individual employment relationship of the whistleblower or to the relationship with hierarchically superior figures) and must not be used for purely personal purposes.
Reports made for the sole purpose of retaliation or intimidation, or unfounded Reports made with wilful misconduct or gross negligence, will be sanctioned.

2. What can be reported and what does this procedure govern?

This procedure governs Reports of breaches of rules or of unlawful and/or irregular conduct that you have found in our company. The procedure also governs how we receive, analyse and manage Reports, all of which are handled while respecting the confidentiality of the reporting person.
You may also make anonymous Reports, although we would prefer you to tell us who you are. This would allow us to better verify what you report and to protect you more effectively.

3. Definitions

Work-related Context	The current or past work or professional activities through which, irrespective of the nature of those activities, a person acquires information on Breaches and within the context of which that person could suffer Retaliation in the event of a Report or of public disclosure or of a complaint to the judicial or accounting Authority.
Facilitator	The person who assists a Reporting Person in the Reporting process, whose identity is protected like that of the Reporting Person.
Reports Manager	The person or team of persons, internal or external, identified for the management of Reports.
Person Concerned	The person referred to in the Report, or in the public disclosure, as a person to whom the breach is attributed or the person otherwise implicated in the Breach reported or publicly disclosed.
Feedback	Communication to the Reporting Person on how the Report has been or will be handled.
Retaliation	Any conduct, act or omission, even if only attempted or threatened, carried out by reason of the Report, of the complaint to the judicial or accounting Authority, or of the public disclosure, which causes or may cause unjust damage to the Reporting Person, directly or indirectly.
Reporting Person	The person who makes the Report or the public disclosure of information on breaches acquired in the context of their Work-related context.
Report	The written or oral communication of information on Breaches.

Private Sector Entities	Entities, other than those falling within the definition of public sector entities, which: (i) have employed, in the last year, an average of at least 50 (fifty) employees with fixed-term or permanent employment contracts; (ii) fall within the scope of the acts of the European Union, even if in the last year they have not reached the average of 50 (fifty) employees (iii) adopt Organisation, Management and Control Models provided for by Legislative Decree 231/2001.
Public Sector Entities	The public administrations referred to in Article 1, paragraph 2, of Legislative Decree 165/2001, the independent administrative guarantee, supervisory or regulatory authorities, public economic entities, bodies governed by public law, public service concessionaires, publicly controlled companies and in-house companies.
Breaches	Actions or conduct contrary to our internal policies and to the law, as better identified in point 4 below.
Whistleblowing	The process of Reporting wrongdoing involving Breaches pursuant to Legislative Decree 24/2023.

PART 2 – SCOPE

4. Breaches

"Breaches" are all conduct, acts or omissions that harm the public interest or the integrity of Intred and that consist of:

- administrative, accounting, civil or criminal offences;
- unlawful conduct relevant under Legislative Decree 231/2001, as well as conduct not in line with the 231 Model adopted by Intred, with the Code of Ethics and Conduct and with internal rules (procedures, policies, etc.);
- offences falling within the scope of the European Union or national acts relating to the following areas:
    a. public procurement;
    b. financial services, products and markets and prevention of money laundering and terrorist financing;
    c. product safety and compliance;
    d. transport safety;
    e. protection of the environment;
    f. radiation protection and nuclear safety;
    g. food and feed safety, animal health and welfare;
    h. public health, consumer protection, protection of privacy and personal data, and security of network and information systems;
- acts or omissions affecting the financial interests of the European Union;
- acts or omissions relating to the internal market, including breaches of European Union competition and State aid rules;
- acts or conduct that defeat the object or purpose of the provisions of the acts of the European Union.

4.1. Breaches that are not subject to reporting

The following cannot be the subject of Reports:

- situations **linked to an interest of a personal nature**, i.e. relating exclusively to your individual employment or public employment relationship, or to relationships with hierarchically superior figures (excluded, for example, are Reports concerning labour disputes and interpersonal conflicts between the reporting person and another worker);
- Reports of breaches that are **already governed by the European Union or national acts**, or by the national acts indicated in part II of the annex to Directive (EU) 2019/1937;

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- Reports of breaches relating to national security, or to procurement relating to defence or national security aspects, unless such aspects fall within the secondary law of the European Union.

5. Reporting Person

The Reporting Person is the natural person who makes the Report or the public disclosure of information on Breaches acquired in the context of their work-related context.
A Report may be made by all the following persons:

- staff with an employment relationship;
- self-employed workers and independent collaborators;
- freelance professionals and consultants, suppliers, contractors, subcontractors, consultants, who carry out their activity at Intred;
- volunteers and trainees (including unpaid ones) who carry out their activity at Intred
- shareholders and persons with administrative, management, control, supervisory or representative functions, as well as the non-executive members of the corporate bodies, of Intred.

All these persons are covered by the protection against retaliatory acts and of confidentiality referred to in this procedure and in Legislative Decree 24/2023, as well as in any other applicable legislation.
For all the persons listed above, the protection applies not only if the Report is made while the employment relationship is in place, but also during the probationary period and beforehand (where the information on wrongdoing was acquired during the recruitment process or other pre-contractual negotiations), or after the termination of the employment relationship.
The protections referred to in this procedure are also guaranteed:

- to the Facilitator (a natural person who assists the reporting person in the Reporting process and operates within the same work-related context);
- to persons in the same work-related context as the Reporting Person who are connected to them by a stable emotional or family relationship up to the fourth degree;
- to work colleagues of the Reporting Person who work in the same work-related context and who have a regular and current relationship with the Reporting Person;
- to entities owned by the Reporting Person or for which those persons work, and to entities operating in the same work-related context as those persons.

Protection also extends to maintaining the confidentiality of such persons.

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PART 3 – REPORTS

6. Internal reporting

6.1. Reports Manager and other persons appointed to receive Reports

The Report will be managed by a committee internal to Intred (the "Reports Manager"), composed of the head or staff of the offices indicated below. The Reports Manager will be composed of a single member per office (head or staff member), specifically appointed and given adequate training on the management of Reports, the conduct of internal investigations and privacy requirements:

- Legal and Regulatory Affairs;
- Human Resources;
- Administration and Finance.

The Reports Manager shall have adequate financial and organisational resources available every year to allow the activities provided for in this procedure to be carried out properly.

In view of the prominent role of the Supervisory Body (or "**SB**") in the compliance system of Intred, the Reports Manager will promptly inform the **SB** of the receipt of any new Report potentially relevant under the 231 Model of Intred. To this end, a specific communication will be sent without any element capable of identifying the Reporting Person or the persons indicated in the Report.

If the conduct reported concerns one of the members of the Reports Manager, the Reporting Person may address their Report to the other members of the internal committee for the management of Reports, excluding the persons involved, through the tools made available by the reporting platform.

6.2. Report sent to a channel other than the one competent to receive it

If you submit your internal Report to a person other than the one identified and authorised (e.g. your line manager) and/or through channels other than those indicated above, the person receiving the Report will invite you to send your Report to the Reports Manager, so that you can benefit from the protections provided for by Legislative Decree 24/2023 and by this procedure. However, if you expressly state that you wish to benefit from the whistleblowing protections provided for by law or by this procedure, or if such wish can be inferred from your Report, the person receiving your Report must forward it, within 7 (seven) days of

its receipt, to the competent person. You will be notified of the forwarding of the Report at the same time.

6.3. Reporting channel

i) Written Report via IT platform

Intred has set up a dedicated platform for sending Reports, capable of guaranteeing the confidentiality and – where deemed useful – the anonymity of the Reporting Person.
The platform can be reached at the address [https://intred.go-tell.it/] and makes it possible to send specific Reports without the need to create an account. The platform also makes it possible to select the members of the Reports management committee to whom the Report is to be addressed.
At the end of the Report, the system will generate a 16-digit code that the Reporting Person can use to check any subsequent replies received from the Manager regarding the Report made or to supplement what was initially stated. We therefore ask you to take diligent action by accessing the platform to check the status of your Report, as well as to check any additional requests from the Reports Manager.

ii) Report through an in-person meeting

You may choose to submit your Report orally, by asking the Reports Manager to arrange an in-person meeting.

When, at your request, the Report is made orally in a face-to-face meeting with the Reports Manager, the latter, with your consent, documents the meeting by recording it on a device suitable for storage and listening or by means of minutes. In the case of minutes, you may check, correct and confirm the minutes of the meeting with your signature.

6.4. Elements and content of the Report

You must provide all the useful and necessary elements to allow the Reports Manager to carry out a preliminary investigation, to proceed with the necessary checks and verifications, and to assess the admissibility and the merits of the Report.
For the purposes of making a Report, it is not necessary for you to have evidence of the breach; however, you must have sufficiently detailed information to make it reasonable to send it.

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The Report must contain the following elements:

- your personal details, indicating the position held and/or the function or activity carried out within the Company (details that will be kept confidential). You may also choose to disclose your identity at a later stage, although the Report may be easier to handle if you identify yourself immediately;
- a clear and complete description of the facts, as precise and consistent as possible, that are the subject of the Report and that constitute or may constitute a relevant Breach
- if known, the circumstances of time and place in which the facts that are the subject of the Report were committed;
- if known, the personal details or other elements making it possible to identify the person and/or persons who carried out the facts reported (for example, position held and area in which they work);
- an indication of any other persons who can report on the facts that are the subject of the Report;
- an indication of any documents that can confirm the validity of the facts that are the subject of the Report;
- any other information that may provide useful confirmation of the existence of the facts that are the subject of the Report and in general any other information or document that may be useful in understanding the facts reported.

Reports that omit one or more of the above elements will be taken into consideration where they are sufficiently detailed to allow an effective verification and review of the facts reported, where appropriate through interaction with the Reporting Person and/or the third parties indicated in the Report and/or by other means.

Anonymous Reports, i.e. without any element making it possible to identify their author, are permitted. However, such Reports limit the ability of Intred to carry out an effective verification of the information contained in the Report. Therefore, they will be taken into consideration only if they relate to potential offences or irregularities deemed serious and if they are adequately detailed. To this end, the Reports Manager may request further information from the anonymous Reporting Person through the communication channels provided by the online platform used for the Report and may decide to open the preliminary investigation phase only if a sufficient degree of detail is provided. The relevant factors for the assessment of anonymous Reports include the credibility of the facts presented and the possibility of verifying the truthfulness of the information on the basis of reliable sources.

Furthermore, the anonymous nature of the Report does not allow the provisions of this procedure on protection against retaliatory acts to be applied, since it is not possible to link the (hypothetically) retaliatory act to the Report. It is understood that, if the person, initially anonymous, subsequently reveals their identity, they will enjoy the protections provided for by this procedure with reference to the prohibition of retaliatory acts.

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The following are prohibited in any case:

- the use of offensive expressions;
- sending Reports for purely defamatory or slanderous purposes:
- sending Reports relating exclusively to aspects of private life, without any direct or indirect connection with the business/professional activity of the reported person;
- sending Reports of a discriminatory nature, since they refer to the sexual, religious and political orientation or the racial or ethnic origin of the reported person;
- sending Reports made for the sole purpose of harming the reported person.

Such conduct, together with the sending of prohibited Reports or Reports otherwise made with wilful misconduct or gross negligence or that are clearly unfounded, may be sanctioned in accordance with the disciplinary system adopted.

Possible sanctions are provided for in the case of Reports made with wilful misconduct or gross negligence, or that prove to be false, unfounded, with defamatory content or in any case made for the sole purpose of harming the Company, the reported person or other persons affected by the Report.

7. Management of the Report

7.1. Receipt of the Report and acknowledgement to the Reporting Person

Upon receipt of a Report, regardless of the channel used, the Reports Manager will assign a progressive identification number, which may differ from that of the platform, allowing it to be uniquely identified.
The Reports Manager sends the Reporting Person an acknowledgement of receipt of the Report within 7 (seven) days of the date of receipt. The Reports Manager will

provide you with this information in a written report, or will propose an in-person meeting to you. Such meeting must be documented by the Reports Manager.

7.2. Preliminary analysis and assessment

The Reports Manager promptly takes charge of and analyses the Report received and verifies in advance whether the Report is relevant and *prima facie* well-founded, if necessary with the help of an external professional adviser bound to confidentiality regarding the activities carried out.
Following this analysis, the Reports Manager will classify the Report in one of the categories indicated in point 7.3 below, which will involve a different and specific flow.
As highlighted above, if, from an initial analysis, the Reports Manager finds that the Report concerns breaches or alleged breaches of the 231 Model of Intred or the commission of offences relevant under Legislative Decree 231/2001, the Reports Manager will promptly notify the Supervisory Body of Intred by means of a specific communication outlining the relevance of the Report for the purposes of Legislative Decree 231/2001, using channels that guarantee compliance with confidentiality requirements, so that the Supervisory Body can assess the advisability of undertaking the relevant investigations/actions.

7.3. Classification of Reports

At the end of its preliminary analysis, the Reports Manager classifies Reports as:

i) Relevant and processable
The Report falls within the scope of this procedure and, at the end of the preliminary examination phase and of any request for further information, the Reports Manager considers it possible to proceed with further investigations.

ii) Incomplete Reports
If the Report is not detailed and does not make it possible to identify sufficient elements to start a preliminary investigation (for example, in the absence of the offence committed, the reference period, the causes and purposes of the offence, the persons/functions involved, etc.), the Reports Manager will ask you for additions, in order to follow up the Report.

iii) Report not relevant
The Report does not fall within the scope of this procedure, because it refers to external persons or to facts, actions or conduct that are not subject to Reporting under the applicable legislation.

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If the Reports Manager considers such Report well-founded and detailed, although not relevant for its purposes, it may submit the Report to the attention of the competent internal function, always taking care to maintain the confidentiality of the identity of the reporting person. If your protection cannot be guaranteed, the Report will be forwarded only with your express consent.

iv) Report relevant but not processable

The Report falls within the scope of this procedure but, at the end of the preliminary examination phase and of any request for further information, it was not possible to gather sufficient information and elements on the subject of the Report in order to proceed with further investigations.

v) Prohibited Report

The Reports Manager will notify this circumstance to the competent function for the possible start of disciplinary proceedings and the assessment of the possible communication of the Report to the Reported Person, to allow the latter to exercise the rights of defence.
If the competent function decides not to involve the Reported Person, the Report received will be filed.
The involvement of other functions could also be required subsequently, where the defamatory, slanderous or discriminatory nature emerges only during the subsequent investigation phase.
It should be noted that, in cases where prohibited Reports are sent, the confidentiality of the identity of the Reporting Person and the other protection measures for the reporting person provided for by the Company will not be guaranteed.

7.4. Investigations

At the end of the preliminary assessment phase, if the Report received is classified as “Relevant and processable”, the Reports Manager will start internal checks and investigations in order to gather further detailed information to verify the validity of the facts reported and to collect adequate evidence.

The investigation phase consists of carrying out targeted checks on the Reports, which make it possible to identify, analyse and assess the elements confirming the reliability of the facts reported. In the context of the investigation activity, the Reports Manager may make use of the support of adequately qualified internal company structures and/or functions (e.g. Legal Office) and/or of external consultants. In such circumstances the persons involved in the investigation activity also become addressees of this procedure and are consequently required

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to comply, among other things, with the confidentiality obligations. In the event of breaches by such persons of the principles defined by this procedure, the Company may apply the measures indicated in the sanctions system of the 231 Model.

As part of the internal investigation, the Reports Manager may ask you for further information and/or documentation. As far as possible, you shall cooperate to satisfy any reasonable request to clarify facts and/or circumstances and to provide (additional) information (to this end, you will have to access the platform using the 16-digit code generated).
The lack of information or of other evidence, including the reluctance of the Reporting Person to cooperate in an investigation, may be the reason why the Reports Manager decides to conclude that there are no concrete grounds for opening an investigation.
The Reports Manager, possibly in coordination with the competent internal functions (e.g. Legal Office) and with external consultants, may carry out any activity deemed appropriate, including the personal hearing of the Reporting Person and of any other person who can provide information on the facts reported and the examination of documents/e-mails, in compliance with the legislation in force on the protection of personal data. The reported person – or the person otherwise implicated in the breach reported – may be heard or, at their request, must be heard, also through a paper-based procedure by acquiring written observations and documents.

The Reports Manager:
- guarantees full compliance with the confidentiality requirements referred to in Chapter 8 – Part IV below;
- guarantees that the verification is conducted diligently, fairly and impartially; this implies that every person involved in the investigation must be informed – once the preliminary activities have been completed – of the statements made and of the evidence acquired against them and must be put in a position to provide counter-arguments.

The information collected during the investigation, even if processed by third parties involved, will be treated with the utmost confidentiality and limited to the persons involved in the verification activities.

7.5. Outcome of the investigation and report on the investigation activity

The investigation phase may end with:
- **Negative Outcome**: the Report is filed;

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- **Positive Outcome**: the Reports Manager will send the outcome of the investigation to the Board of Directors of Intred, in order to allow the Company to take the necessary countermeasures and adopt any disciplinary sanctions.

The Reports Manager then prepares a report to formalise the context of the Report, the verification activities carried out, the methods followed and the related results obtained. In the event of a positive outcome the report will be sent to the Board of Directors. The report will also propose the actions to be taken in relation to each finding that has emerged.

Within **3 months** of the date of the Report, you must be given feedback on the outcome of the investigation. Where, for objective reasons related to the complexity of the investigation, the latter is not concluded within that time limit, the Reports Manager will in any case provide you with feedback on the activities in progress and on the first results of the investigation, reserving the right to provide further feedback when the activities are concluded. In any case, the content of such feedback is without prejudice to any action taken by the Company as a result of the investigation and/or of any investigations in progress carried out by the Public Authorities on the same facts.

7.6. Information flows

The Reports Manager provides a summary of the Reports received and for which an investigation has been opened, as well as a summary of the Reports received and deemed unfounded, indicating the investigations carried out and the reasons why the Reports were deemed unfounded:

- to the **Supervisory Body** of Intred: on a **half-yearly** basis or **upon occurrence** where the Report is deemed of interest for the scope of control of the SB;
- to the **Board of Directors** of Intred: on a **half-yearly** basis.

8. External reporting

In addition to the internal Report, you – as Reporting Person – may make an external Report to ANAC (National Anti-Corruption Authority) if the following conditions are met:

- you have already made an internal Report, which has not received feedback;
- you have reasonable grounds to believe that, if you made an internal Report, it would not be effectively followed up or that the Report itself could give rise to the risk of retaliation;
- you have reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest.

In particular, you may make your external Report to ANAC using the channels specifically set up by the latter, accessible at the address https://whistleblowing.anticorruzione.it/#/. Even if you make an external Report you will be protected under this Procedure.
The external Report may be made in writing, through the IT platforms or the other means implemented by ANAC, or orally, through the telephone line and/or the recorded voice messaging system implemented by ANAC. ANAC must guarantee the utmost confidentiality of the identity of the whistleblower, of the person concerned and of the person otherwise mentioned in the Report, as well as of the content of the Report and of the related documentation.

PART 4 – PROTECTION OF THE REPORTING PERSON

9. Confidentiality and prohibition of retaliation

Intred guarantees the utmost confidentiality of the identity of the Reporting Person, of the person involved and of the persons otherwise indicated in the Report, as well as of the content of the Report and of the related documentation, using, to this end, communication criteria and methods suitable for protecting the identity and integrity of the aforesaid persons, also in order to ensure that the Reporting Person is not subject to any form of retaliation and/or discrimination, avoiding in any case the communication of data to third parties not involved in the process of management of the Report governed by this procedure.
Confidentiality is also guaranteed:

- for any other information or element of the Report from whose disclosure your identity as Reporting Person could be inferred directly or indirectly;
- in the case of Reports made orally through telephone calls, voice messages, or through a direct meeting with the person handling the Report.

Except in cases where criminal or civil liability of the Reporting Person may be envisaged, the identity of the latter must be protected in accordance with the law.
Therefore, without prejudice to the above exceptions, the identity of the Reporting Person may not be disclosed, without their explicit consent, to any person not mentioned in this procedure in the context of the investigation process, and all the persons receiving or involved in the management of the Report are required to protect the confidentiality of such information.
Breach of the confidentiality obligation gives rise to disciplinary liability, without prejudice to and in addition to the other forms of liability provided for by law.
In the context of any disciplinary proceedings started against a person mentioned in the Report, the identity of the Reporting Person may be disclosed only with their explicit consent (see paragraph 9.2 below). The same confidentiality requirements also apply to the persons involved / mentioned in the Report.

No retaliation, discrimination or penalisation, direct or indirect, may result if you have made a Report in good faith.

The following are examples of prohibited Retaliation (see the definition above):

- dismissal, suspension or equivalent measures;
- demotion or withholding of promotion;
- change of duties, change of place of work, reduction in salary, change in working hours;
- suspension of training or any restriction of access to it;

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- 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;
- failure to renew, or early termination of, a fixed-term employment contract;
- harm, including to the person's reputation, particularly on social media, or economic or financial loss, including loss of economic opportunities and loss of income;
- inclusion in improper lists on the basis of a formal or informal sectoral or industry agreement, which may entail the person being unable to find employment in the 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.

If you believe you have suffered retaliatory conduct following a Report made previously, any form of retaliation they believe they have suffered may be communicated to ANAC (see paragraph 8 above).
Acts carried out in breach of the above prohibition are null and void. Reporting Persons who have been dismissed following a Report have the right to be reinstated in their job and/or to obtain any protection guaranteed by the applicable local law.
Furthermore, sanctions are provided for against those who breach the measures protecting Reporting Persons.
The Company may also take the appropriate initiatives, including legal action.

9.1. Protection of the Reporting Person

Your confidentiality as Reporting Person is also guaranteed in the context of disciplinary proceedings: the identity of the Reporting Person may not be disclosed if the disciplinary charge is based on investigations separate from and additional to the Report, even if consequent to it. Where the charge is based, in whole or in part, on the Report, and knowledge of the identity of the Reporting Person is essential for the defence of the accused, the Report may be used for the purposes of the disciplinary proceedings only if the Reporting Person has expressly consented to the disclosure of their identity.

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9.2. Identity of the Reporting Person

As indicated above, in order to disclose your identity as Reporting Person, there must be:

- the **written communication** of the reasons underlying the need to disclose the identity of the Reporting Person, and
- the **express consent** of the Reporting Person.

A first case arises when, in the context of disciplinary proceedings started against the alleged author of the conduct reported, your identity as Reporting Person is essential for the defence of the person charged. In that case, in addition to your prior consent, the legislation also requires that you be informed in advance and in writing of the reasons justifying the disclosure of your identity.

A second case arises where the disclosure of your identity as Reporting Person is also essential for the defence of the Person Concerned. In this case too, in order to disclose your identity as Reporting Person it is necessary to obtain your consent in advance and to notify you in writing of the reasons underlying the need to disclose your identity.

9.3. Liability of the Reporting Person

As anticipated above, disciplinary sanctions may be applied to the Reporting Person who makes Reports with wilful misconduct or gross negligence, in accordance with the applicable labour legislation. The criminal and civil liability of the Reporting Person remains unaffected.

Any forms of abuse of the Reporting system, such as Reports that are clearly specious, slanderous or defamatory and/or made for the sole purpose of harming the reported person or other persons, as well as any other case of improper use or intentional exploitation of the whistleblowing channels, are also subject to disciplinary sanctions and/or liability under the legislation in force.

PART 5 – ARCHIVING AND PROCESSING OF PERSONAL DATA

10. Methods and periods of retention

The documentation used in carrying out the activities (including in the case of Reports that are not relevant) will be kept by the Reports Manager in a specific archive.

Reports and the related documentation will be kept for the time necessary to process the Report and in any case no longer than five years from the date of communication of the final outcome of the Reporting procedure, in compliance with the confidentiality obligations provided for by the legislation in force on the matter, unless specific needs arise aimed at the defence or protection of rights and/or legitimate interests of Intred or of third parties, including in the event of complaints, litigation or pre-litigation. At the end of the retention period the documentation will be deleted.

When, at the request of the Reporting Person, the Report is made orally in a face-to-face meeting with the Reports Manager, the latter, with the consent of the Reporting Person, documents the meeting by recording it on a device suitable for storage and listening or by means of minutes. In the case of minutes, the Reporting Person may check, correct and confirm the minutes of the meeting with their signature.

In the archive of reports, personal data that are manifestly not relevant for the handling of a specific report will not be collected or, if accidentally collected, will be deleted without undue delay.

Personal data – including special categories of data and judicial data – communicated in the context of the reporting will be processed in accordance with the provisions of European Regulation 2016/679 on the Protection of Personal Data ("**GDPR**") and with the related company policies.

PART 6 – SANCTIONS

11. Disciplinary measures

Failure to comply with the principles and rules contained in this procedure entails the application of the disciplinary system adopted by Intred, including the disciplinary system provided for by the 231 Model.

PART 7 – COMMUNICATION AND PUBLICATION

12. Communication and publication of the procedure

This procedure is communicated to all Addressees by appropriate means of communication, including e-mail, by the Reports Manager or by the department/unit that requests the service of a person external to Intred to whom this document is to be communicated.

This procedure is displayed and made easily visible in the workplace, including through the company intranet, and is also accessible to those who, although not attending the workplace, have a legal relationship in one of the forms mentioned above. It is also published in a dedicated section of the Intred website.

This document is an English translation of the original Italian document and is provided for ease of reference. The translation may contain errors, omissions or inaccuracies. In the event of any discrepancy or inconsistency between this translation and the Italian original, the Italian original shall prevail to the extent permitted by applicable law.