



# POLICY

PP-057 v.01

## WHISTLEBLOWING POLICY OF NEXI PAYMENTS S.P.A.

## TITLE PAGE

**Title**

Whistleblowing Policy of Nexi Payments S.p.A.

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Board of Directors of Nexi Payments S.p.A.

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## UPDATES

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1	31-07-2023	PP-057	First issue POG-044 Whistleblowing violations is abrogated Detailed operational instructions will be issued when the internal reporting channel is released

## INDEX

TITLE PAGE.....	2
1 DEFINITIONS.....	4
2 INTRODUCTION .....	5
3 PURPOSE AND SCOPE .....	5
4 SAFEGUARDS TO PROTECT CONFIDENTIALITY AND THE PROCESSING OF PERSONAL DATA .....	6
5 PROTECTION FROM RETALIATION .....	7
6 INTERNAL REPORTING .....	7
7 EXTERNAL SIGNALLING CHANNELS.....	11
8 CONSERVATION.....	11
9 TRAINING .....	11
10 CHECKS ON THE ADEQUACY OF THE WHISTLEBLOWING SYSTEM .....	12
11 POLICY UPDATE .....	12
12 INFORMATION FLOWS .....	12
13 ANNEXES .....	12

## 1 DEFINITIONS

It is defined:

<b>Group leader</b>	Nexi S.p.A. or Nexi
<b>Whistleblowing Committee</b>	A collegial body composed of the Chairman of the Board of Directors, the Chairman of the Board of Auditors and the Chairman of the Control and Risk Committee of Nexi Payments S.p.A.
<b>Public Disclosure</b>	Placing information about violations in the public domain through the press or electronic media or otherwise through means of dissemination capable of reaching a large number of people
<b>Facilitator</b>	A natural person who assists a reporting person in the reporting process, operating within the same work context and whose assistance must be kept confidential
<b>Group</b>	Nexi Group
<b>Whistleblowing Working Group</b>	A collegial body composed of (i) Head of the Compliance function, (ii) Head of the Audit function and (iii) Head of the Security function of Nexi Payments S.p.A.
<b>Whistleblowing Officer</b>	External subject receiving reports
<b>Internal signalling</b>	Written or oral communication of information on violations submitted through the internal reporting channel
<b>External signalling</b>	Written or oral communication of information on violations submitted through the external reporting channel
<b>Company or Nexi Payments</b>	Nexi Payments S.p.A.
<b>Reporting Subject or Reporting Person</b>	The one who reports the breach or makes a public disclosure
<b>Person involved/reported</b>	He who is the subject of the alert
<b>Violation(s)</b>	Conduct, acts or omissions detrimental to the interest of the Company

## 2 INTRODUCTION

Nexi Payments S.p.A. promotes a corporate culture based on ethical behaviour and good governance, thus fostering a business environment that encourages the reporting of unacceptable behaviour.

To this end, in light of the provisions of the relevant external regulations<sup>1</sup> as well as of the ANAC Guidelines, the Company adopts the present Policy on whistleblowing (hereinafter also referred to as the "Policy"), applicable to circumstantiated reports of violations inherent to the activities of Nexi Payments S.p.A. and of unlawful conduct or violations of regulations that may have an impact (e.g. sanctions, financial, reputational, etc.) on the Company and also on the other companies of the Nexi Group.

In particular, this document aims to:

- Promote a work environment that contributes to open communication and is aimed at protecting those reporting (as identified below);
- define a set of principles to protect the integrity and reputation of the Company and to prevent or minimise the risks associated with whistleblowing;
- outline the framework of information flows to the parent company.

The Policy, drafted in accordance with the regulations issued by the Parent Company on the subject, is approved by the Board of Directors of Nexi Payments S.p.A. on the proposal of the Company's Compliance Function; it therefore applies to Nexi Payments S.p.A. and its branches.

As far as the foreign branches of Nexi Payments S.p.A. are concerned, any adaptations necessary to comply with specific local regulations will be governed by specific internal regulations, even in derogation of this Policy.

## 3 PURPOSE AND SCOPE

This Policy sets out the procedures for reporting and handling the following Violations:

- offences in the areas of: financial services, products and markets; prevention of money laundering and terrorist financing; consumer protection; protection of privacy and protection of personal data; security of networks and information systems; environmental protection; public procurement;
- fraud against the state or the EU;
- competition and corporate tax violations;
- relevant offences pursuant to Legislative Decree 231/2001 and violations of the defined Organisation and Management Model and the relevant Code of Ethics;
- labour law violations (e.g. harassment, bullying/mobbing, etc.).

Reports must only refer to breaches committed or which, on the basis of concrete elements, could be committed in the above-mentioned areas. In particular, it should be noted that in order to make a Report, it is not necessary to have proof of the breach, but at least sufficiently circumstantiated information that makes it reasonable to send the Report (well-founded suspicions).

Moreover, if the person making the report has a private or direct interest in the report (e.g. if he/she is jointly responsible for the fact or a party aggrieved by the reported person's conduct), he/she must disclose this in the report.

It should be noted that information on reportable or reportable breaches does not include information that is manifestly unsubstantiated, information that is already fully in the public domain, as well as information acquired only on the basis of rumours or unreliable rumours (so-called rumours).

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<sup>1</sup> In particular: D. Lgs. 24/2023; art. 4-undecies TUF, art. 6 D. Legislative Decree 231/2001, Art. 48 Legislative Decree 231/2007

The addressees of this Policy are:

- employees employed<sup>2</sup> with an open-ended or fixed-term, full-time or part-time contract, staff leasing or staff leasing, interns, consultants working for the Company and collaborators working on the basis of relationships that determine their inclusion in the company organisation;
- ex-employees, if the breach information was acquired in the course of the relationship itself;
- persons whose employment relationship has not yet started, in cases where information concerning a Breach has been acquired during the selection process or other stages of pre-contractual and contractual negotiations;
- shareholders and persons belonging to the Company's administrative, management or supervisory body, including non-executive members;
- volunteers and paid or unpaid trainees;
- suppliers, contractors and subcontractors, and any person working under the supervision and direction of such persons.

Nexi Payments is committed to fostering a work environment that contributes to open communication about its business practices and to protecting the Whistleblower, Facilitator, colleagues and family members of the Whistleblower and the Whistleblower's proprietary entities from retaliation and discrimination for properly disclosing or reporting illegal conduct or conduct that violates or potentially violates the areas within the scope of this Policy.

Reported issues will be handled in strict confidence and treated with due diligence, as further described in the following paragraphs.

#### **4 SAFEGUARDS TO PROTECT THE CONFIDENTIALITY AND PROCESSING OF PERSONAL DATA**

The Company puts in place adequate safeguards to protect the Whistleblower, the Facilitator, as well as persons in the same work environment, colleagues, family members of the Whistleblower.

In particular, internal reporting channels are in place to ensure the confidentiality of the identity of the whistleblower and of all persons involved in various capacities, as well as the content of the report and the related documentation.

Confidentiality is also guaranteed when the report made pursuant to this Policy is sent by means other than those established by the Company or to subjects other than those authorised and competent to handle reports (see paragraph 6.3). In such case, the subject who received the report shall promptly forward it to the competent subject, informing the Whistleblower thereof.

The identity of the Whistleblower - and any other information from which it may derive - may be disclosed to persons other than those competent to receive and follow up the report, only with the express consent of the Whistleblower, or when compulsory or legitimate under the applicable legislation. In exceptional cases, where disclosure of the identity of the Whistleblower is indispensable (e.g. in the context of investigations launched by the Authority or of judicial proceedings), a written communication will in any case be provided to the Whistleblower on the reasons justifying the disclosure.

It should be noted that, in the event that reports are reported to the authorities, the obligation of confidentiality of the identity of the persons involved or mentioned in the report may be breached under the conditions and in the manner provided for by the relevant legislation.

For more information on the processing of personal data carried out by the Company in the context of the receipt and management of reports, please read the information on the processing of personal data pursuant to Articles 13 and 14 of Regulation (EU) 2016/679 ("GDPR") and the applicable national legislation on the protection of personal data, published in a dedicated section of the Company's website. This notice applies to the processing of personal data of all persons who may for various reasons be acquired by Nexi Payments as a result of a report (Whistleblower, Reported Person, Persons Involved, other persons mentioned in the report).

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<sup>2</sup> The protections of reporting persons also apply during the probationary period

In any case, the processing of personal data carried out by the Company in the context of the receipt and handling of reports is carried out in accordance with the provisions of the GDPR and current national legislation on the protection of personal data.

## 5 PROTECTION FROM RETALIATION

Nexi Payments, in promoting a working environment that contributes to open communication, ensures protection from retaliation and discrimination.

It should be noted that the following protections apply to persons making internal and external reports, public disclosures and complaints to the Authority, if the conditions set out in the applicable legislation are met.

In particular, the Company will not tolerate retaliation or punishment - even attempted or threatened - of any kind against individuals who report in good faith or who assist Nexi Payments in the investigation of any violation reported under this Policy. This includes any reprimand, retaliation, change in job duties, change in employment conditions, change in reporting expectations, damage to career or reputational prospects, threats to do any of the above, or intentional omissions that may harm the employee.

Therefore, if the Whistleblower, following the investigation of the Report, considers that he/she has suffered retaliatory conduct, he/she may forward a new report - not anonymous - concerning the retaliation suffered, so that the necessary measures may be taken to restore the situation and/or to remedy the negative consequences related to the discrimination, as well as to initiate all the measures that will be deemed necessary, possibly including disciplinary ones. Alternatively, the Whistleblower may consider making an external report, as better described in the following paragraphs.

Facilitators, colleagues and family members of the Whistleblower and entities owned by the Whistleblower are also protected from retaliation.

Individuals who make a false report against someone with malice and/or gross negligence shall not be protected by this Policy. In particular, such persons may be subject to civil, criminal and administrative sanctions, as well as disciplinary action, including dismissal.

## 6 INTERNAL REPORTING

### 6.1 THE WHISTLEBLOWING OFFICER

The Company identifies as Whistleblowing Officer an external person with an adequate level of competence, authority, impartiality and independence.

In particular, the Whistleblowing Officer, as better described in paragraph 6.3:

- issues the Reporting Officer with an acknowledgement of receipt of the Report within seven days of its receipt;
- maintains interlocutions with the reporter;
- properly follow up on reports received;
- provide feedback to the person making the report, within three months of the date of acknowledgement of receipt or, in the absence of such notice, within three months of the expiry of the seven-day period following the submission of the report.

The Whistleblowing Officer is appointed as the data controller on the basis of an agreement specifically concluded with the Company and, therefore, has access to all information and personal data relating to reports received in accordance with the provisions of the applicable legislation.

### 6.2 MODALITIES OF REPORTING

A person who knows, suspects or has reasonable grounds to suspect that a Breach has been committed or is being

committed may make a Report through one or more of the following channels:

- by means of a special electronic platform<sup>3</sup> adopted by the Company, which allows reporting in both written and oral form (via a voice messaging system);
- at the request of the Whistleblower, through a face-to-face meeting with the Whistleblowing Officer, within 7 days from when the request was received.

The Whistleblowing Reports in oral form, subject to the consent of the Whistleblower, will be analysed by the Whistleblowing Officer by means of recording on a device suitable for storage and listening, or by means of a verbatim transcript, in compliance with the provisions of the legislation in force on the protection of personal data. In the case of transcription, the Whistleblower may verify, rectify or confirm the contents of the transcript by signing it. The transcribed report is properly recorded and kept by the Whistleblowing Manager, as described in detail in paragraph 8.

Where possible, it may also be useful to attach documents that may provide evidence of the facts that are the subject of the Report, as well as an indication of other persons potentially aware of the facts.

Reports are supposed to be nominative; the Company does not intend to encourage anonymous reports, having put in place all the appropriate safeguards to protect the Whistleblower. It should be noted that anonymity limits the possibility of effective investigation since it is not possible to establish a direct relationship with the Whistleblower and, for this reason, it is necessary that the report be as clear and detailed as possible in order to facilitate the necessary investigations.

As described above, Nexi Payments has adopted a digital channel - supported by encryption tools - for the handling of alerts. The digital platform ensures that Reports are treated confidentially. Moreover, the reporter is not asked to provide personal information, unless he or she chooses to do so. The confidentiality of the identity of the reporter and of any third party mentioned in the report is protected. The system prevents access to unauthorised personnel. All information on the platform can only be accessed and processed by the Whistleblowing Officer and is treated confidentially.

The electronic whistleblowing platform will generate a unique identification number for each Whistleblower in order to use the Whistleblowing platform in a secure manner. This platform allows the Whistleblowing Officer to communicate with the Whistleblower, if further information is required, without revealing his/her identity. When using the Whistleblowing platform, IP addresses cannot be traced.

If the internal Report is submitted to a person other than the Whistleblowing Manager, where the Whistleblower expressly states that he/she wishes to benefit from the whistleblowing protections (e.g., if a Report is received in a sealed envelope on which it is indicated that it is a whistleblowing Report) or this intention can be inferred from the Report, the Report must be considered a "whistleblowing Report" and must be forwarded, within seven days of its receipt, to the Whistleblowing Manager, with contemporaneous notification of the transmission to the person making the Report.

### **6.3 THE INTERNAL REPORTING MANAGEMENT PROCESS**

The following paragraphs describe the process for handling internal reports, differentiated according to the subject reported.

It should be noted that, in accordance with the provisions of the relevant legislation, the Whistleblowing Officer is required to provide feedback<sup>4</sup> to the Whistleblower within three months of the date of receipt of the report or, in the absence of such notice, within three months of the expiry of the seven-day period from the submission of the report.

The document and information set relating to the Report and the analyses carried out are stored in special network folders with restricted access.

Upon receipt of the Report, the Whistleblowing Officer shall forward an acknowledgement of receipt of the Report to the Whistleblower no later than seven days after receipt of the Report.

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<sup>3</sup> Please note that the information on this platform can only be accessed and consulted by the Whistleblowing Officer].

<sup>4</sup> Please note that 'acknowledgement' means the communication to the reporting person of information on the follow-up given or intended to be given to the Report



Next, the Whistleblowing Officer verifies who the reported person is and:

- in the case of a CEO, director or auditor, inform the Whistleblowing Committee (see section 6.3.1);
- in other cases, it informs the Whistleblowing Working Group (see Section 6.3.2).

In the event that the reported person is a member of the Whistleblowing Committee/Whistleblowing Working Group, the latter will not be informed by the Whistleblowing Officer (for further details, see paragraph 6.4.).

### **6.3.1 Reported person: Managing Director, Director or Auditor**

The Whistleblowing Committee analyses the Whistleblowing Report received in order to verify its admissibility under the relevant legislation (e.g. whether it is clear, sufficiently substantiated, falls within the scope of application, etc.). In particular, it is necessary that the Report is clear about: (i) the circumstances of time and place in which the fact reported occurred; (ii) the description of the fact; (iii) the personal details or other elements enabling identification of the person to whom the facts reported are to be attributed.

If what is reported is not adequately substantiated, the Whistleblowing Officer may request additional information from the Whistleblower via the electronic platform or also in person, if the Whistleblower has requested a face-to-face meeting.

If the Report is deemed inadmissible, the Whistleblowing Committee orders it to be filed, informing

- Whistleblowing Officer, to give feedback to the Whistleblower;
- Board of Directors and Board of Statutory Auditors of the Company.

If, on the other hand, the Whistleblowing Committee considers that the Report is admissible, it shall - with the support of the Whistleblowing Manager - verify its relevance pursuant to Legislative Decree 231/01 (e.g., whether it concerns one of the predicate offences provided for in the aforementioned decree or a breach of the model adopted by the Company) and, if so, shall promptly notify the Supervisory Board.

Subsequently, where the need for in-depth internal investigations/investigations emerges, the Whistleblowing Committee appoints an external party<sup>5</sup> to carry out the relevant investigations.

At the end of the preliminary investigation, the Whistleblowing Committee prepares an illustrative note containing the results of the investigations carried out as well as a proposal for any action to be taken (e.g. filing of the report, initiation of liability/legal action, identification of any measures aimed at avoiding the recurrence of such events in the future, etc.) and sends this note to (i) the Supervisory Board, if relevant for the purposes of 231/01 and (ii) the Board of Directors so that it may assess and decide - with the possible involvement of specialist functions for the purposes of 231/01 - on the best possible action to be taken.) and sends this note to (i) the Supervisory Board, if the report is relevant for the purposes of 231/01 and (ii) the Board of Directors so that the Board may assess and decide - with the possible involvement of the specialist functions identified from time to time on the basis of the scope - the actions to be taken.

Following the decision of the Board of Directors, the Whistleblowing Committee instructs the Whistleblowing Officer to provide feedback to the Whistleblower.

In addition, a report on the decisions taken is sent to:

- Supervisory Board, if the report is relevant for the purposes of 231/01;
- Board of Directors, Board of Statutory Auditors and Control and Risk Committee of the Parent Company, if the report is well-founded and action has been decided.

### **6.3.2 Person reported: in the remaining cases**

The Whistleblowing Working Group analyses the Whistleblowing Report received in order to verify its admissibility under the relevant legislation (e.g. whether it is clear, sufficiently substantiated, falls within the scope of application, etc.). In particular, it is necessary that the Report is clear about: (i) the circumstances of time and place in which the event reported occurred; (ii) the description of the event; (iii) the personal details or other elements that make it

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<sup>5</sup> The Company has a special budget for the use of external parties

possible to identify the person to whom the facts reported can be attributed.

If what is reported is not adequately substantiated, the Whistleblowing Officer may request additional information from the Whistleblower via the electronic platform or also in person, if the Whistleblower has requested a face-to-face meeting.

If the Report is deemed inadmissible, the Whistleblowing Working Group orders it to be filed, informing the Whistleblowing Manager, so that he may give feedback to the Whistleblower.

If, on the other hand, the Whistleblowing Working Group considers that the report is admissible, it shall - with the support of the Whistleblowing Manager - verify its relevance pursuant to Legislative Decree 231/01 (e.g. it concerns one of the predicate offences provided for in the aforementioned decree or a breach of the model adopted by the Company) and, if so, shall promptly notify the Supervisory Board.

Subsequently, where the need for in-depth internal investigations/investigations emerges, the Whistleblowing Working Group may request the intervention of:

- Audit function of the Company;
- Compliance function of the Company;
- other structures of the Company identified from time to time in view of the specific skills required;
- external parties<sup>6</sup>, in cases where technical investigations of a specialised nature are required.

It should be noted that if the Whistleblowing Report concerns potential conduct of considerable seriousness<sup>7</sup>, the Whistleblowing Working Group shall inform the Managing Director and the Head of the HR function before the conclusion of the investigation.

At the end of the preliminary investigation, the Whistleblowing Working Group prepares an illustrative note containing the findings of the investigations/investigations carried out as well as a proposal of any action to be taken (e.g. filing of the Report, initiation of disciplinary proceedings against the reported person, initiation of legal proceedings, identification of any measures aimed at avoiding the recurrence of such events in the future, etc.). Subsequently, it transmits this illustrative note to (i) the Supervisory Board, if the report is relevant for 231/01 purposes; (ii) the head of the HR function and (iii) the Chief Executive Officer so that the latter may assess and decide - with the possible involvement of the specialist functions identified from time to time on the basis of the scope - the actions to be taken.

Following the Managing Director's decision, a report is sent to:

- Whistleblowing Working Group, to provide guidance to the Whistleblowing Officer on the feedback to be given to the Whistleblower;
- Supervisory Board, if the report is relevant for the purposes of 231/01;
- Head of the HR function;
- Board of Directors of the Company;
- Board of Auditors of the Company;
- Board of Directors, Board of Statutory Auditors and Control and Risk Committee of the Parent Company, in case actions are decided and the Board of Directors of the Company decides to send such a report.

## **6.4 CONFLICT OF INTEREST MANAGEMENT**

If the Report concerns one of the members of the Whistleblowing Committee/Whistleblowing Working Group, the reported person will not be informed of the Report received and will not be involved in its handling.

In any case, if, when analysing the Report, it emerges that the Report involves persons informed in various capacities in the report management process as described in paragraph 6.3 (e.g. the head of the HR function; Chairman or member of the Supervisory Board; etc.), such persons must be excluded from the process.

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<sup>6</sup> The company has a budget for the use of external parties, where necessary

<sup>7</sup> Reports that relate to criminal offences or expose the company to significant reputational risks

## 7 EXTERNAL SIGNALLING CHANNELS

The relevant legislation provides that Whistleblowers may provide information on Violations using external channels, if one of the following conditions is met:

1. the reporting person has already made an internal report and it was not followed up;
2. the Whistleblower has reasonable grounds to believe that, if he/she were to make an internal report, it would not be effectively followed up (e.g. potential conflict of interest) or that the report itself could give rise to the risk of retaliation;
3. the reporter has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

The following are the reporting channels currently activated by the relevant Supervisory Authorities on the activities of Nexi Payments. It is advisable to consult the Authorities' websites directly to check any additional conditions for external reporting and updates on reporting channels:

Authority	Reference site
Anac	<a href="http://www.anticorruzione.it">Whistleblowing - www.anticorruzione.it</a>
Bank of Italy	<a href="https://www.bancaditalia.it/compiti/vigilanza/whistleblowing/index.html">https://www.bancaditalia.it/compiti/vigilanza/whistleblowing/index.html</a>
Consob	<a href="http://www.consob.it/web/area-pubblica/whistleblowing">http://www.consob.it/web/area-pubblica/whistleblowing</a>
AGCM	<a href="https://www.agcm.it/servizi/whistleblowing">https://www.agcm.it/servizi/whistleblowing</a>

Recipients of this policy may also choose to make a Public Disclosure, making information about Violations available to the public through the press or media or otherwise through means of dissemination capable of reaching a large number of people. The Public Disclosure of Breaches must comply with the conditions<sup>8</sup> set out in the relevant legislation in order for the Reporting Party to benefit from the recognised protections.

## 8 CONSERVATION

All documents relating to reports must be retained in accordance with applicable laws and regulations and the policies and procedures of Nexi Payments and the Nexi Group. In particular, in compliance with applicable and applicable legal provisions, internal reports and related documentation shall be retained for as long as necessary for the processing of the report and in any event no longer than five years from the date of communication of the final outcome of the reporting procedure.

If the documents may be relevant to any ongoing or potential litigation, investigation or enquiry, the information must not be destroyed and must be retained for the duration of such litigation, investigation or enquiry and thereafter, if necessary, in accordance with laws, regulations or Nexi Payments' policies and procedures.

## 9 TRAINING

The People Development & Talent Function ensures, with the cooperation of the Compliance Function, the dissemination and strengthening of knowledge of the whistleblowing system through awareness-raising, information and training activities for company personnel.

To this end, the People Development & Talent Function, to the extent of its competence and in coordination with the Compliance Function, identifies the training needs in the area of whistleblowing, also taking into account

<sup>8</sup> A person who makes a public disclosure benefits from protection under the Whistleblowing Decree if one of the following conditions is met:

(a) The reporting person first reported internally and externally, or directly externally in accordance with the provisions of the decree, but no appropriate action was taken in response to the report within the time limit specified in the relevant legislation; or  
 (b) The reporting person had reasonable grounds to believe that: (i) the breach may constitute an imminent or obvious danger to the public interest, such as where there is an emergency situation or the risk of irreversible harm; or (ii) In the case of an external report, there is a risk of retaliation or the prospects of the breach being effectively dealt with are poor due to the circumstances of the case, such as where evidence may be concealed or destroyed or where an authority may be colluding with or involved in the breach.

organisational changes, specific critical issues encountered or external regulatory requirements.

In addition, specific training courses (involving, for example, the analysis of concrete cases) are provided for members of the Whistleblowing Committee and the Whistleblowing Working Group, where necessary.

On a regular basis, the Compliance Function monitors the utilisation of training programmes and courses.

## 10 CHECKS ON THE ADEQUACY OF THE WHISTLEBLOWING SYSTEM

The Company's Audit function - with the support of the competent structures/external parties, where necessary - carries out periodic checks on the adequacy and maintenance of the whistleblowing process (e.g., tool testing; audits on the internal whistleblowing management process; checks on the timing of processing; etc.).

The compliance function continuously ensures the compliance of the process (ex ante activity).

## 11 POLICY UPDATE

The Compliance Function of Nexi Payments periodically assesses any changes to this Policy and, if necessary, submits it to the Board of Directors for approval.

## 12 INFORMATION FLOWS

On an annual basis, the Company's Whistleblowing Committee/Working Group prepares a report containing the cases<sup>9</sup>, the results of the analyses carried out and the trends in the reports received during the reporting period.

This reporting is forwarded to the following recipients:

- Board of Directors;
- Managing Director;
- Board of Auditors;
- Supervisory Board.

In addition, the Company's Whistleblowing Committee/Working Group transmits a summary report on the handling of whistleblowing disclosures to the Parent Company's Compliance Department - via Compliance Oversight - for transmission to the Parent Company's Board of Directors, Board of Statutory Auditors and Control and Risk Committee.

## 13 ATTACHMENTS

Annex 1 - Flowchart of the reporting process

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<sup>9</sup> No information on the identity of the reporter should be provided