

**PROCEDURE FOR HANDLING REPORTS  
(WHISTLEBLOWING) ACCORDING TO  
LEGISLATIVE DECREE 24/2023**

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## Parte I – GENERAL

### 1. Purpose and scope

The Fondazione Compagnia di San Paolo (also, the “Compagnia”) and the following organizations

- Fondazione per la Scuola
- Fondazione 1563 per l’Arte e la Cultura
- Fondazione Ufficio Pio
- Fondazione LINKS
- Fondazione Collegio Carlo Alberto
- IIGM
- PR.I.S.MA. Progetti Innovazione Soluzioni e Management SCRL
- Xkè? ZeroTredici SCRL

of which the Compagnia is a founder, co-founder and consortium member respectively, and which also operate synergistically with the latter through the sharing of common values and rules, jointly adopt this procedure for handling reports of violations (also, the “Procedure”) according to Legislative Decree No. 24/2023 of March 10, 2023 (hereinafter the “Decree”), on “Implementation of EU Directive No. 2019/1937 on the protection of people who report breaches of EU law” (i.e. “whistleblowing”).

The Procedure, which is part of the principles and rules of conduct defined by the Code of Ethics and the Organization, Management and Control Models pursuant to Legislative Decree 231/2001 (hereinafter also referred to as “231 Models”) of the Compagnia and the above-mentioned organizations (hereinafter, together with the Compagnia, jointly referred to as the “Entities”) aims to regulate, in compliance with the provisions contained in the Decree, the management by the Entities of the processes related to the reporting of violations, with particular reference to the following areas:

- the phase of receiving reports;
- the phase of assessing the admissibility of the reports received;
- the investigation phase;
- the closing phase;
- the roles and responsibilities of the process;
- the subject of the reports;
- the subjects entitled to report.

### 2. Principles

Those involved in the activities governed by the Procedure operate in compliance with the regulatory, organizational and procedural system currently employed by the Entities, as well as, in particular, in compliance with the following principles:

#### *Confidentiality*

The identity of the whistleblower, the involved people, the content of the report and the related documentation must not be disclosed, without the relevant consent, to individuals not in charge for the management of reports. Such information may be disclosed, for example, only if strictly necessary for the purposes of the management of the reports and, in any case, limited to the subjects involved

in the same, as described in the Procedure. In such cases, the reporting party must be promptly informed and expressly provide consent.

*Transparency*

The reports must be managed with transparency in mind, and following the methodologies that grant the complete traceability of the performed activities.

*Autonomy, Impartiality, Independence and Professionalism*

Reports must be handled ensuring that the necessary conditions of autonomy, independence, impartiality and professionalism are met.

*Prohibition of retaliation for the protection of whistleblowers and other parties involved*

Any form of retaliation against whistleblowers is prohibited. This principle also applies pursuant to Article 17.4 of the Decree, which indicates the cases that constitute retaliation, and protects against any action that may result in unfair harm to those involved in the handling of reports.

**3. Definitions**

Facilitator	<i>The natural person working in the same work environment, discretionarily chosen by the whistleblower, who assists the whistleblower in the reporting process and whose assistance is to be kept confidential. As an example, the facilitator could be the colleague(s) in the whistleblower 's office or another office who confidentially assists the whistleblower in the reporting process. The facilitator enjoys the same protections as the whistleblower governed in paragraph 11 below.</i>
Manager of the internal reporting channel	<i>Person entrusted with the management of the internal reporting channel with the task of carrying out the evaluation and management of reports sent through this channel.</i>
Involved person	<i>The natural or legal person named in the report as the person to whom the violation is attributable or as an otherwise involved person.</i>
Retaliation	<i>Any conduct, act or omission, even if only attempted or threatened, committed as a result of the report that causes, or is likely to cause, the whistleblower, directly or indirectly, unfair harm.</i>
Whistleblower (i.e. the reporting person)	<i>The person who makes the report of the violation within his or her work context.</i>
Report(s)	<i>Communication(s) made/performed in written or oral form, or by meeting, regarding the violation.</i>
Violation(s)	<i>Behaviors, acts or omissions that harm the public interest or integrity of a public administration or private entity that can be traced to the cases listed in Section 6 below.</i>

## Part II – REPORTING PROCESS

### 4. Roles and Responsibilities

#### Manager of the internal reporting channel

The Manager of the internal reporting channel pursuant to Article 4.2 of the Decree is responsible for the following activities:

- a. issuing the whistleblower with an acknowledgement of receipt of the report within seven days from the date of receipt of the report;
- b. maintaining interactions with the whistleblower and requesting appropriate integrations from the whistleblower, if necessary;
- c. diligently follow up on reports received;
- d. provide feedback to the whistleblower within three months from the date of the acknowledgement of receipt or, in the absence of such acknowledgement, within three months from the expiration of the seven-day period from the submission of the report.

Specifically, in carrying out its activities, the Manager is responsible for:

- proposing to the competent body the design of the reporting management process, monitoring its implementation, identifying the need for changes in order to ensure that it is constantly updated, and proposing any further changes deemed appropriate for the constant improvement of its efficiency and effectiveness;
- diligently follow up on reports received by coordinating all actors involved in the management process;
- assessing the feasibility and admissibility of reports in order to verify that they have the requisites specified by the Decree and the Procedure and that they are not manifestly unfounded or generic in content;
- in the case of feasible and admissible reports, initiate the internal investigation, with the possible support of internal functions within the organization and/or external consultants, aimed at identifying elements useful to assess whether or not the reported facts are well-founded;
- enter on the dedicated platform any reports received in a form other than written, in case they are identifiable as whistleblowing;
- provide feedback to the whistleblower within the timeframe stipulated by the Decree.

### 5. Reports

In accordance with the provisions of the Decree and taking into account that all Entities have adopted a 231 Model, as well as a Code of Ethics, the following violations may be reported through the internal channel for all Entities:

- a. illegal conduct relevant under Legislative Decree No. 231 of June 8, 2001, or violations of the 231 Models;
- b. violations of the Code of Ethics.

In addition, violations of European regulations as identified below may also be the subject of reporting through the internal channel<sup>1</sup> for only those Entities that have reached an average of 50 employees under fixed-term or open-ended employment contracts<sup>2</sup> in the latest calendar year:

1. offenses that fall within the scope of the European Union or national acts listed in Annex 1 to the Decree and all national provisions implementing them, even if these are not listed in the aforementioned Annex to the Decree<sup>3</sup>;
2. acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union specified in relevant secondary legislation of the European Union<sup>4</sup>;
3. acts or omissions concerning the internal market, as referred to in Article 26 (paragraph 2) of the Treaty on the Functioning of the European Union, including violations of European Union competition and state aid rules, as well as violations concerning the internal market related to acts that violate corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that nullifies the object or purpose of the applicable corporate tax law;
4. acts or conduct that frustrate the object or purpose of the provisions set forth in Union Acts in the areas indicated in the previous items<sup>5</sup>.

Information on violations must relate to conduct, acts or omissions of which the whistleblower has become aware in the work context.

On the other hand, purely by way of example and without limitation, the following do not constitute the subject of reporting:

- disputes, claims or requests linked to an interest of a personal nature on the part of the whistleblower, or relating exclusively to his or her individual working relationships with hierarchically subordinate figures;
- manifestly unfounded news;
- information already within the public domain;

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<sup>1</sup> The Decree stipulates that, under certain conditions, violations of the European regulations listed below can also be reported through the external channel established at ANAC or with public disclosure (See Section 8 "Internal Reporting Channel" below and in particular Note No. 6).

<sup>2</sup> As of the effective date of the Procedure, only the Entities Fondazione Compagnia di San Paolo, Fondazione LINKS and PR.I.S.MA were found to have exceeded this threshold.

<sup>3</sup> Specifically, these are offenses related to the following areas: public contracts; services, products and financial markets and prevention of money laundering and financing of terrorism; product safety and compliance; transportation safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection; and network and information system security.

These include, for example, so-called environmental crimes such as the discharge, emission or other release of hazardous materials into the air, soil or water or the illegal collection, transportation, recovery or disposal of hazardous waste.

<sup>4</sup> By way of example, this category includes fraud, corruption, and any other illegal activity related to EU expenditures.

<sup>5</sup> For example, the implementation of abusive practices contravening the protection of free competition should be brought under this framework.

- information acquired on the basis of indiscretions or scarcely reliable rumors;
- violations already regulated by other European Union or national acts (as indicated in Part II of Annex 1 to the Decree);
- violations relating to national security and defense or national security procurement unless such matters are covered by relevant secondary legislation of the European Union.

For the report to be admissible, it is necessary that, in addition to meeting the above objective requirements, it should be as substantiated as possible.

It is also useful to enclose any documentation that may provide evidence of substantiation of the facts that are the subject of the report.

## **6. Whistleblower**

Reports as noted above may be made by:

- employees of the Entities, including managers, under any employment contract;
- self-employed workers, collaborators, freelancers and consultants who perform their activities at the Entities;
- volunteers and trainees, paid and unpaid, who perform their activities at the Entities;
- subjects who hold administrative, management, control, supervisory or representative positions within the Entities.

Individuals who make a report are granted the rights of protection provided by the Decree; these protections also apply when the report occurs: (i) when the legal relationship, in the cases indicated above, has not yet begun, if the information about the violation was acquired during the selection process or in other pre-contractual stages; (ii) during the probationary period; (iii) after the dissolution of the legal relationship if the information about the violation was acquired during the course of the relationship itself.

To those who make a report, the Entities undertake to guarantee protection from any form of retaliation, discrimination or penalization, without prejudice to the Entities' own ability to make use of the whistleblower's testimony, possibly together with other testimonies, for their own protection in the appropriate venues, including judicial ones.

## **7. Internal Reporting Channel**

The Entities, availing themselves of the option granted by Article 4.4 of the Decree, have established and adopted a shared internal channel for sending reports; this mode is governed by specific agreements stipulated between the Entities that regulate the associated management of the channel. In particular, the Entities undertake to ensure the presence of adequate technical and organizational measures to guarantee compliance with the requirements of the Decree in the management of reports forwarded through the internal channel.

Under this arrangement, the Entities jointly identify the Chairperson of the Compagnia's Supervisory Board as the Manager of the internal reporting channel (hereinafter also the "Manager").

The internal channel stipulates that reports may be submitted in the following ways:

- in written form: through a dedicated digital platform (hereinafter the "platform") accessible from all the Entities' websites that allows for written messages (and attachment of documents);
- in oral form: through the same platform as above, which also allows for the recording and sending of oral messages or by direct meeting with the Manager, provided that such meeting is scheduled by sending a request on the platform submitted within a reasonable time from the finding of the violation.

In the process of transmitting reports, the whistleblower may enlist the support of an individual who can assist him or her in the process and who assumes the role of a facilitator.

The platform allows the transmission of reports (both written and oral) also in anonymous form which are handled as any other report if provided with the requirements to be considered eligible according to the Procedure.

In the event that the Manager has a conflict of interest with respect to the whistleblower and/or the case indicated within the report, it is envisaged that his or her functions will be assigned to the Head of the Internal Audit department of the Compagnia.

This is without prejudice to the possibility for the whistleblower, in the presence of certain conditions<sup>6</sup> and only for violations of European regulations (for Entities, where these are reportable), to address reports to the external reporting channel of the "Autorità Nazionale Anticorruzione" (ANAC) or to use public disclosure.

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<sup>6</sup> The external channel at ANAC can be used under the following conditions:

- the internal reporting channel is not active or is not suitable to ensure the confidentiality of the whistleblower;
- the internal reporting channel has been used but the report has not been followed up by the Reporting Channel Manager within the designated timeframe or action has not been taken to handle it;
- the whistleblower has reasonable grounds to believe that use of the internal channel would not be effective or could result in a risk of retaliation;
- the whistleblower has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest (e.g., health and safety or environmental harm).

Public disclosure (through print or electronic media or otherwise through means of dissemination capable of reaching a large number of people) may be used in the following cases:

- the whistleblower has previously made an internal and external report or has made an external report directly and no response has been received within the prescribed time limit;
- the whistleblower has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest;
- the whistleblower has well-founded reason to believe that the external report may involve the risk of retaliation or may not be effectively followed up due to the specific circumstances of the concrete case, such as those where evidence may be concealed or destroyed or where there is well-founded fear that the person who received the report may be colluding with the violator or involved in the violation.



## 8. Report Management

Reports received through the internal reporting channel described in the previous paragraph are handled as described below.

### *a. Receipt of reports*

The Manager takes charge of the report received and, if it has not been received in written form through the dedicated digital platform, provides for the inclusion of the information regarding the report within the same, also providing the whistleblower with the credentials for access to the platform (if the same has indicated the minimum information necessary to be able to follow up on this contact), for purposes of subsequent management and monitoring.

For any type of report received, the Manager shall inform the whistleblower, within seven days of receipt of the report, that the report has been acknowledged. Notification about the receipt of the report and any subsequent changes referring to its status are notified to the whistleblower through an automatic notification e-mail sent by the digital platform; the whistleblower can then check the progress of the reporting process by accessing the platform.

If the report is sent by a whistleblower to a person other than the one identified as the Manager of the internal reporting channel and it is clear that it is a report that qualifies as whistleblowing, the report is forwarded by that person to the Manager, within seven days from its receipt, simultaneously notifying the whistleblower.

### *b. Evaluation of the compliance and admissibility of the reports received*

This activity is carried out by the Manager, also with the possible support of external consultants in the forms provided for in the agreements between the Entities.

The assessment of compliance is aimed at:

- 1) verifying that the report has been made in accordance with the provisions of the Procedure;
- 2) verifying that the subject of the report falls within the cases covered by the Procedure;
- 3) verifying that the whistleblower is a person entitled to make the report under the Procedure.

The assessment of admissibility, on the other hand, is functional to find that the following elements are clear:

- 1) the circumstances of time and place in which the fact that is the subject of the report occurred and that it contains details of the circumstantial news and, if any, also the manner in which the whistleblower became aware of the facts;
- 2) the particulars or other elements that make it possible to identify the person to whom the reported facts can be attributed.

At this stage, the Manager may also initiate an interlocution with the whistleblower through the platform requesting, if necessary, appropriate additions.

The assessment of compliance and admissibility is carried out by the Manager even in the presence of any anonymous reports; if the identification of the whistleblower is deemed necessary by the Manager in order to proceed with the verification of compliance and admissibility, the Manager will provide evidence of this to the whistleblower through the digital platform.

The Manager, having assessed the compliance and admissibility of the report, notifies the whistleblower. This notification and any subsequent changes referring to the status of the report are notified to the whistleblower through an automatic notification e-mail sent by the digital platform; the whistleblower can check the progress of the reporting process by accessing the platform.

Should the report be deemed compliant and admissible by the Manager, the Manager identifies the subjects within the Entities and/or external parties whose involvement is functional for carrying out the subsequent investigative phase, providing them with the necessary information for this purpose; where the report relates to conduct relevant under Legislative Decree 231/2001 or violations of the 231 Model or the Code of Ethics, the involvement of the Supervisory Body of the Entity to which the report relates is always envisaged.

### *c. Investigation*

The investigation is the phase of the process that involves the conduct of checks and investigations aimed at identifying, analyzing and evaluating any elements that may confirm the validity of the reported events.

During the investigation phase, the Manager coordinates the activities of the other internal functions and/or external consultants that may be involved in this phase; all the ascertainment activities preparatory to the conduct of the investigation are solely conducted by the Manager or by the parties expressly identified by the Manager for this purpose.

All phases of the assessment activities are recorded and archived exclusively with the support of the platform, which is suitable to ensure the traceability of the flow in compliance with the provisions of the regulations in force.

The investigation must be impartial towards the functions concerned, the whistleblower and the involved person and must be conducted without bias. In addition, the person involved must be accorded the right to cross-examination, as well as the opportunity to be assisted.

In addition, this phase must be conducted in accordance with the principles set forth in Section 2 above and the following, by way of example but not limited to:

- the objective and scope must be clearly defined and documented;
- the investigation must ensure the security and confidentiality of those involved, the content of the report and the documentation;
- personal data must be handled in compliance with applicable law;
- communication must be clear and unambiguous;
- the whistleblower must be periodically informed of progress.

All those involved in the investigation phase are required to protect the confidentiality of the whistleblower, the person who is the subject of the report, and all persons affected by the report.

### *d. Closing*

The closing phase marks the end of the process, as no further action or additional inquiry or investigation is deemed necessary.

If, at the end of the preliminary investigation phase, the Manager considers the report to be well-founded, the same shall provide appropriate information to the relevant functions for appropriate follow-up and, in particular, for the implementation of any measures or proceedings.

In addition, the Manager, with the possible support of the departments and/or consultants involved, also proceeds to:

- identify the measures for the resolution of the violation;
- identify the person in charge of verifying the proper implementation of the measures and subsequent monitoring;
- receive constant updates on the effectiveness of the monitoring safeguards;
- support the relevant functions in identifying any applicable sanctions;
- support the head of the department impacted by the violation in defining the action plan related to the areas and processes affected.
- involve the competent authorities, if necessary.

Where, on the other hand, the report is deemed unfounded by the Manager, the Manager will archive the report within the platform, highlighting the reasons, even briefly, behind this assessment.

Once the assessments regarding the groundlessness of the report have been completed, the Manager provides feedback to the whistleblower regarding the closure of the report management process; this communication, for example, may include one of the following formulations:

- dismissed for lack of substantiation, absence of sufficient evidence or other reasons;
- concluded with action taken in order to resolve the issue raised;
- referred to a competent authority for further investigation.

The Manager shall provide an acknowledgement to the whistleblower within three months from the date of the notice of receipt or, in the absence of such a notice, within three months from the expiration of the seven-day period from the submission of the report.

## **9. Prohibition of Retaliation**

With respect to the whistleblower, no form of retaliation or discriminatory measure related, directly or indirectly, to the report is permitted or tolerated. Retaliation constitutes, but is not limited to:

- a) dismissal, suspension or equivalent measures;
- b) demotion in rank or non-promotion;
- c) change of duties, change of place of work, reduction of pay, change of working hours;
- d) suspension of training or any restriction on access to training;
- e) negative notes or negative references;
- f) the adoption of disciplinary measures or other sanction, including fines;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or otherwise unfavorable treatment;
- i) the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion;
- j) the non-renewal or early termination of a fixed-term employment contract;

- k) damage to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- l) the early termination or cancellation of a contract for the provision of goods or services;
- m) the cancellation of a license or permit;
- n) the request for submission to psychiatric or medical examinations.

The protective measures provided by the Decree to the whistleblower are also extended to other people (expressly identified by the Decree) who could be recipients of retaliation because of the role assumed or the particular proximity or relationship with the whistleblower; for example facilitators or people in the same work context or co-workers with a habitual and current relationship with the whistleblower.

## **Section III – FINAL PROVISIONS**

### **10. The protection of confidentiality**

The identity of the whistleblower and any other information from which such identity may be inferred, directly or indirectly, may not be disclosed, without the whistleblower's express consent, to people other than those responsible for receiving or following up the report and expressly authorized to process such data.

In addition, with regard to the disclosure of the whistleblower's identity, the Decree provides the following protections:

- within the framework of criminal proceedings, the whistleblower's identity is covered by secrecy in the manner and within the limits provided for in Article 329 of the Italian Code of Criminal Procedure;
- within the framework of the proceedings pending before the "Corte dei Conti" (i.e. the Italian Court of Auditors), the whistleblowing's identity cannot be revealed until the closure of the investigative phase;
- within the scope of disciplinary proceedings, the whistleblower's identity may not be disclosed, where the contestation of the disciplinary charge is based on investigations separate and additional to the report, even if consequent to it. If the charge is based, in whole or in part, on the report and the knowledge of the whistleblower's identity is indispensable for the defense of the involved person, the report will be usable for the purposes of disciplinary proceedings only in the presence of the express consent of the whistleblower to the disclosure of his or her identity. In such cases, notice shall be given to the whistleblower, by written communication, of the reasons for the disclosure of the confidential data, as well as in the internal and external reporting procedures referred to in this chapter when the disclosure of the whistleblower's identity and any other information from which it may be inferred, directly or indirectly is also indispensable for the defense of the person involved.

Confidentiality is also guaranteed to the involved person and, if any, to the other people mentioned in the report or involved in the reporting process.

## **11. Continuous improvement process**

In addition to the measures provided for in the Procedure, the Entities identify appropriate corrective actions on the areas and processes affected by reports, monitoring their implementation over time with a view towards the continuous improvement of internal control safeguards.

## **12. Traceability and archiving of documentation**

Reports received are handled in a manner that allows for full traceability of the process of handling them, as well as the archiving, with adequate tools and equipment to ensure the protection of all information and supporting materials related to the reports.

In the case of a report made through a face-to-face meeting, the report is tracked by one of the following methods:

- recording of the conversation or meeting, with the express permission of the whistleblower;
- preparation of a record of the meeting to be signed by the whistleblower for approval;
- entry of the Reporting documentation on the dedicated platform by the Manager, following the conclusion of the conversation or meeting.

All documents related to the report are retained for as long as necessary for its management within the dedicated digital platform; the obligation to retain documents related to the report lapses after five years from the date on which the outcome of the reporting process was communicated to the whistleblower.

## **13. Reporting**

In the presence of reports, the Manager provides on a semi-annual basis - including through other structures - a report to the Management Board, the Board of Auditors and the Supervisory Body of the Entities concerned bearing the number of reports and their status.

Any additional information to the aforementioned bodies, may be provided at the discretion of the Manager in the presence of situations of particular gravity and/or urgency.

## **14. Training and communication**

Entities commit to taking measures aimed at promoting awareness among their staff of the internal reporting channel, its operation and the relevant legislation under which it was adopted.

In particular, the Procedure is transmitted to all personnel, and specific training activities on the contents of the Decree and the Procedure are provided at the start of the employment relationship, as well as when significant regulatory changes occur, in line with the roles and involvement in the reporting process; these training activities also include how to use the dedicated digital platform for submitting reports.

In order to ensure adequate information also to all third parties who may be affected, the contents of the Procedure are also published in a specific section of the Entities' websites, together with the link to access the platform and instructions for its use by whistleblowers.

## **15. Disciplinary measures**

In the case of ascertained violations of the protections provided for whistleblower or in the case of malicious or gross negligence in making reports that turn out to be unfounded, sanctions are provided for in accordance with the disciplinary systems adopted by the Entities concerned within their 231 Models, as well as with the relevant national collective labor agreements and applicable regulations in force.

## **16. Privacy**

The processing of personal data as part of the practices covered by the Procedure is handled in accordance with the GDPR, as well as any other applicable laws and/or regulations.

The data controllers are the Entities, each independently as far as their respective competence of the reports pertaining to them is concerned.

Where there is a risk that the exercise of the rights recognized under Chapter III of the GDPR may result in actual and concrete prejudice to the confidentiality of the whistleblower's identity, and the ability to effectively verify the merits of the report or to gather the necessary evidence may be compromised, the Entities reserve the right to limit or delay the exercise of such rights, in accordance with applicable legal provisions. Under no circumstances may the person involved or third parties exercise the right of access to obtain information about the whistleblower's identity.

The Entities reserve the right to assess, on a case-by-case basis, the specific circumstances and conditions that make it appropriate to specifically inform the involved person of the conclusion of the verification procedure initiated, in order to avoid abuse and in any case to ensure that his or her rights are protected.