



WHISTLEBLOWING

Epassi Group (the “Company”) encourages its employees, collaborators, suppliers, clients and, more generally, all Stakeholders to report, in good faith, any conduct – whether by act or omission – carried out within it or in dealings with it, that violates or induces violation of applicable laws, its values, its regulations and procedures, or that may harm the public interest or the integrity of the Company itself.

WHAT CAN BE REPORTED

The subject of the report may include behaviors, acts or omissions that harm the public interest or the integrity of the Company and which consist of:

- a) administrative, accounting, civil or criminal offenses;
- b) unlawful conduct relevant under Legislative Decree 231/01, or violations of the Organizational Model (MOG);
- c) violations of EU regulations, in particular regarding:
 - public procurement (excluding those relating to national defense);
 - prevention of money laundering and terrorist financing;
 - product safety and compliance;
 - public health;
 - consumer protection;
 - protection of privacy and personal data and security of networks and information systems.

Reports may concern both violations already committed and those not yet committed, but which the whistleblower, on the basis of concrete elements, reasonably believes may occur.



Finally, reports may also include elements relating to conduct aimed at concealing violations, such as the concealment or destruction of evidence of committed violations.

WHAT CANNOT BE REPORTED

Reports concerning disputes, claims or requests related to a personal interest of the whistleblower that pertain exclusively to their individual employment or public service relationship are excluded.

HOW TO REPORT

Internal reports

The report may be made primarily and preferably through the internal channel provided by the Company and may be written or oral.

The Company has activated a platform, available on the homepage of the institutional website, which can be accessed by clicking the icon: '**Whistleblowing**'.

Internal reports submitted orally are made personally to the Supervisory Body (ODV), by contacting it via the email address odv231@epassi.com and requesting a meeting, which will be scheduled as soon as possible.

External reports

ANAC has established its own reporting channel, accessible on the authority's institutional website.

Whistleblowers may use the external channel (ANAC) when:



- the activation of an internal reporting channel is not mandatory in the work context, or such channel, even if mandatory, is not active or, even if active, does not comply with legal requirements;
- the whistleblower has already made an internal report and it has not been followed up;
- the whistleblower has reasonable grounds to believe that, if an internal report were made, it would not be effectively followed up or that such report could entail 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.

MANAGEMENT OF REPORTS

Upon receipt of the report, the handler must:

- notify the whistleblower of receipt of the report within 7 days from the date of receipt;
- maintain communication with the whistleblower and request additional information if necessary;
- diligently follow up on reports received, including verification activities on the validity of the circumstances represented by the whistleblower, respecting reasonable timelines and data confidentiality;
- provide feedback to the whistleblower within 3 months from the date of acknowledgment of receipt of the report or, in the absence of such acknowledgment, within 7 days from receipt.

If the report is not sufficiently detailed, the handler may request the whistleblower to provide additional supporting elements.



In managing reports, the Company undertakes to respect the principles of confidentiality, proportionality and impartiality, to acknowledge the good faith of whistleblowers and to guarantee their anonymity. Furthermore, the Company does not tolerate any form of threat, retaliation or discrimination – actual or attempted – against individuals involved in reports.