

Whistleblowing Disclosure

In observance of what is provided by Legislative Decree 24/2023, by the Organizational Model and by the SA8000 standard (Social Accountability 8000), ISCOT ITALIA S.p.A. (hereinafter also "ISCOT" or "the Company") has activated its whistleblowing reporting channels.

Who can report?

The following individuals may submit reports, which will be managed in accordance with Legislative Decree 24/2023:

- employed workers;
- employees with part-time, intermittent, fixed-term, agency, apprenticeship, or occasional work contracts;
- workers providing occasional services;
- self-employed workers providing services to the Company;
- freelancers and consultants providing services to the Company;
- volunteers and interns, whether paid or unpaid, providing services to the Company;
- suppliers of goods and services to the Company;
- shareholders;
- individuals who, even informally, hold roles in administration, management, control, supervision, or representation of the Company.

What can be reported?

Reports may concern information on violations of national or European Union regulations, the Organizational Model, and the SA8000 standard voluntarily applied by Iscot, which harm the public interest or the integrity of the Company, and of which the whistleblower became aware in the work context.

How to report?

Reports can be made:

- by using the specific computer tool Whistleblowing accessible on the Company's website;
- if the report concerns unlawful conduct pursuant to Legislative Decree 231/2001 or violations of the Organisational Model, by sending an e-mail to the e-mail address of the Company's Supervisory Board odv@iscot.it;
- by sending a notice by post, writing to the company's registered office address and directing the missive to the attention of the Compliance Officer

Who is the reporting manager?

The person responsible for receiving and handling reports is the Head of Compliance.

The Head of Compliance, while remaining the competent person for the management of the report, may entrust all or part of the investigation of the report to the Company's Supervisory Board, or be assisted by the latter in carrying out the activities resulting from the receipt of the report.

If the report concerns the Head of Compliance, it will be handled by the Supervisory Board.