

FAQ: Management of reports

Who can submit a report?

The following people may submit a Whistleblowing Report (exclusively from identified individuals): employees, self employed persons, partners, volunteers and trainees, including unpaid ones, who carry out their work activities at FSTechnology S.p.A.; workers or collaborators who carry out their work activities at entities that supply goods or services or perform works for third parties; freelancers and consultants who provide their services at FSTechnology S.p.A.; shareholders and Company personnel with admin, management, control, supervisory, or representative roles.

Such subjects report information on violations of which they have become aware within the scope of their work-related context.

Reports may also be submitted:

- when the legal relationship has not yet begun, if the information on violations was acquired during the recruitment process, or at other pre-contractual stages;
- during the probationary period;
- after the termination of the legal relationship, if the information on the violations was acquired during the relationship.

If the above-mentioned individuals submit a report without providing their identity, it will be treated as an Ordinary Report.

Customers or users of the transport services of the FS Group companies may also submit a report, limited to unlawful acts, irregularities or conduct in any case contrary to the principles of the Code of Ethics of which they have become aware. Even in such cases, the report is considered an Ordinary Report.

What can you report?

Conduct, acts or omissions that harm the public interest or the integrity of a private body, and which consist of:

- a) unlawful conduct as defined under Italian Legislative Decree 231/2001; breaches of 231 Model and the procedures implementing it; and/or breaches of the Anti-Corruption Policy; and/or the Anti-Corruption Management Model; and/or the relevant internal company regulations pertaining to these two systems;
- b) offences of an administrative, accounting, civil, or criminal nature;



- c) offences that fall within the scope of European Union acts and the national provisions implementing them;
- d) actions or omissions detrimental to the financial interests of the European Union;
- e) actions or omissions concerning the internal market (by way of example: antitrust and government aid violations);
- f) actions or forms of conduct that jeopardize the objectives or purposes of the provisions laid out in the acts of the European Union.
- g) violations of the FS Group Code of Ethics.

Reports must concern facts that the Reporting Person has reasonable grounds to believe to be true at the time the report is submitted. Reports must be promptly submitted upon becoming aware of the knowledge of the facts, in order to ensure their verification concretely possible.

How can you submit a report?

FSTechnology provides the following reporting channels:

- IT platform: accessible from the FSTechnology website and the corporate intranet. This channel is considered preferable as it is more suitable to guarantee, through IT methods, the confidentiality of the Reporting Person's identity and adequate information security measures;
- ordinary mail: to the address FSTechnology S.p.A., struttura AUDIT - Piazza della Croce Rossa, 1 - 00161 Rome; telephone line with an Interactive Voice Response system, accessible at +39 0682950716, reserved for Whistleblowing Reports, which provides for the recording of the call subject to the Reporting Person's express consent and the distortion of the recorded voice;
- verbally: by means of a statement made by the Reporting Person, in a specific hearing scheduled within a reasonable term, before the Ethics Committee / the Supervisory Body of FSTechnology, recorded in minutes and signed by the Reporting Person.

Why should you submit a report?

Reports enable the company to identify in a timely manner and remedy unlawful acts or irregularities that may harm the interest and integrity of the FS Group or of third parties.

What guarantees does FSTechnology S.p.A. provide if you submit a report?

In order to pursue the purposes of protection against retaliation, in accordance with the provisions of Legislative Decree no. 24/2023 (Whistleblowing Reports) and of the Code



of Ethics (Ordinary Reports), FSTechnology, in addition to guaranteeing the confidentiality of the Reporting Person's identity, prohibits (and sanctions, to the extent allowed by its powers and prerogatives) any form of direct or indirect retaliation, carried out through discriminatory or intimidating measures or conduct adopted or threatened against the Reporting Person as a consequence of the report, including those in an ommissive or attempted form.

For Whistleblowing Reports, FSTechnology also prohibits retaliation against third parties connected to the Reporting Person, such as relatives, colleagues, or legal entities owned by or working for the Reporting Person, which operate in a work related context connected to the FS Group.

In order to ensure that no retaliation is carried out against the Reporting Person even over time, for FS employees a monitoring of the Reporting Person's work situation is activated for a period of two years from the date of the report. Such monitoring is carried out by specifically appointed personnel within the Human Resources function.

What protections does FSTechnology ensure for the Person Involved (the person to whom the violation is attributed or who is in any case implicated in the reported violation)?

The Person Involved is informed of the content of the Report, having assessed the need for it, duly justified and traced, in cases where:

- i) his/her hearing is ordered;
- ii) an activity requiring his/her participation or contribution, with the exception of reference to the identity of the Reporting Person, which in any case cannot be disclosed to the Person Involved, except in cases expressly provided for by law.

When the Person Involved is informed of the content of the report, he/she is also informed of the outcome of investigation.

Can you submit a report anonymously?

Reports may also be submitted anonymously. However, FSTechnology encourages Reporting Persons, in order to facilitate verification of the reported facts and the effectiveness of the consequent measures, to disclose their identity, which is guaranteed to be kept confidential in compliance with applicable legislation.

If you submit a report without providing your identity, it will be treated as an Ordinary Report, even if it concerns violations relevant for the purposes of Legislative Decree no. 24/2023 (Whistleblowing Decree).

What does FS do once it has received your report?

The Ethics Committee and the Supervisory Body make use of the Reports Management structure in order to verify the content of the report and carry out fact finding activities



to ascertain its merits and enable the adoption of measures aimed at preventing or sanctioning the identified irregularities or unlawful acts.

How is protection against malicious or defamatory reports ensured?

Malicious or defamatory reports are prohibited and are subject to disciplinary sanctions and legal penalties.

How are personal data processed?

Personal data are processed in compliance with the applicable legislation. Information on the purposes and methods of processing is available on the FS website and on the corporate intranet.