

Fincons Group Policy

WHISTLEBLOWING PROCEDURE



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01 // Commitment

Fincons Group is committed to conducting business with honesty and integrity. The Group expects all employees (including temporary and contract employees), officers, as well as consultants, interns and agents acting in the Group's name to maintain high standards and values.

In order to ensure an effective compliance with laws, regulations and corporate policies, Fincons Group has appointed an independent Supervisory Board responsible for receiving reports on violations/ misconducts and acting accordingly.

02 // Purpose

The purpose of this document is to:

- encourage the reporting of any form of inappropriate behaviour;
- provide guidance on how to raise concerns;
- confirm that confidentiality will be maintained and that genuine concerns reported honestly can be raised without fear of retaliation.

03 // Scope

This Procedure applies to the Group and its subsidiaries and covers all employees (including temporary and contract employees), officers, consultants, interns and agents acting in the Fincons Group's name.

04 // Definition of Whistleblower

A whistleblower is defined as an employee, officer, consultant, intern or agent of Fincons Group who reports or publicly discloses information on breaches set out in section 5 below, acquired in the context of his or her work-related activities. Further, they perceive a need to avail themselves of protection against retaliation for having made the report. A whistleblower may elect to remain anonymous.

05 // What to Report

Whistleblowing is when an individual raises concerns about malpractice. The following are considered to be examples of concerns which can be raised (it is not exhaustive): any suspected fraudulent conduct, corrupt conduct, violation of any applicable antitrust and competition law rules, violation of personal data protection and company system security rules, violation of anti-discrimination policy, endangerment of an individual's or individuals' health and safety, endangerment of the environment, commission of a criminal offence.

06 // How to Report Issues

Reports of concerns under this document shall be submitted contacting the Supervisory Board through:

- the following email address
whistleblowing@finconsgroup.com
- or by sending a letter to the following address:
PLS Legal S.r.l.s.t.a., via Filippo Turati 26, 20121, Milan, Italy

Reports may be written in any languages.

07 // Confidentiality and Protection

Fincons Group will take every reasonable precaution to keep the identity of anyone raising a concern confidential, consistent with conducting a thorough and fair investigation and compliance with applicable laws. The identity of the individual making the report will not be disclosed without his/her explicit consent. The Group will ensure that all personal data is handled in accordance with its Fincons Group Data Protection and Information Security Policy.

08 // Procedures of Investigation

Complaints will be investigated promptly, impartially and appropriately. The Supervisory Board will keep the individual who raised the concern informed of the progress of any investigation and of any likely timescale. Whistleblowers shall treat any information about the investigation as confidential. Determination of findings will be reviewed by the Supervisory Board and appropriate action will be taken as required.

09 // Penalties for Breach of this Procedure

Where any employee (including any temporary or contract employee), officer, consultant or agent of Fincons Group breaches this document, this will be considered a breach of the Group's Code of Conduct and dealt with accordingly.

10 // Monitoring and Review

Fincons Group Legal & Compliance Department will regularly monitor and review the effectiveness and implementation of this document, always considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible.



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