

WHISTLEBLOWING REPORTING PROCEDURE

With the reporting procedure established by Assist Digital S.p.a. ("Assist") in accordance with Legislative Decree 24/23, implementing Directive (EU) 2019/1937 (regulating the discipline of whistleblowing), employees, clients, and third parties can submit detailed reports on illicit activities and suspicious behaviors, irregularities in corporate conduct, acts or facts that may constitute a violation of internal and external regulations governing Assist's activities, with the utmost guarantee of confidentiality.

Reports may involve employees at all levels, members of corporate bodies, Group Companies, and third-party individuals (such as suppliers, consultants, collaborators, etc.).

To ensure the confidentiality of the whistleblower's identity and the content of the reports, Assist has established that they may be addressed to an external entity outside the company organization through one of the following channels:

By mail to the following address:

Law Firm De Nardo & Rossi - Via Antonio Bertoloni 44 00197 Rome

By email to the following email address:

ad.whistleblowing@studiolegaledenardorossi.com

By telephone at the following number:

06.37512382

The whistleblower's identity will never be disclosed without their consent, except in cases provided for by applicable legislation.

Assist guarantees protection against any acts of retaliation, discrimination, or penalization towards the whistleblower for reasons directly or indirectly related to the report.

Assist Digital S.p.a. encourages anyone who becomes aware of facts or behaviors contrary to internal company codes and protocols, laws, or regulations to make a report with the utmost confidentiality.

To ensure that a report can be effectively and adequately analyzed by the competent authorities, it will be helpful to provide precise and consistent factual elements and, where available, supporting documentary evidence.