


Evaluation methodology and objectives	Evaluation results	Focus: human rights																
<p>RINA Services S.p.A. completed an independent third-party assessment for Intesa Sanpaolo Group, with reference to the international Guideline ISO 26000:2010, implemented in Italy with the UNI EN ISO 26000:2020.</p> <p>The activity was aimed at performing an assessment of Intesa Sanpaolo with respect to the 7 fundamental themes of the ISO 26000 Guideline on Corporate Social Responsibility; for the assessment of the Governance on the Code of Ethics, the model proposed by the UNI 11919-1 standard was also taken as a reference, in order to determine the level of implementation and enforcement of the Code of Ethics through the analysis of the actions suggested by the standard.</p>	<p>With regard to the ISO 26000, the Organization achieved a score of 82.8%, positioned in the EXCELLENCE range according to the RINA assessment method.</p> <p>The score for each of the 7 fundamental themes of ISO 26000 is shown below.</p>  <table><tr><th>Theme</th><th>Score</th></tr><tr><td>COMMUNITY INVOLVMENT AND DEVELOPMENT</td><td>82.2%</td></tr><tr><td>CONSUMER RIGHTS</td><td>78.2%</td></tr><tr><td>FAIR OPERATING PRACTICES</td><td>78.3%</td></tr><tr><td>ENVIRONMENT</td><td>85.4%</td></tr><tr><td>EMPLOYMENT AND LABOUR PRACTICES</td><td>93.7%</td></tr><tr><td>HUMAN RIGHTS</td><td>81.6%</td></tr><tr><td>GOVERNANCE</td><td>87.1%</td></tr></table>	Theme	Score	COMMUNITY INVOLVMENT AND DEVELOPMENT	82.2%	CONSUMER RIGHTS	78.2%	FAIR OPERATING PRACTICES	78.3%	ENVIRONMENT	85.4%	EMPLOYMENT AND LABOUR PRACTICES	93.7%	HUMAN RIGHTS	81.6%	GOVERNANCE	87.1%	<p>The assessment related to the Governance of human rights was aimed at verifying the measures in place for the specific aspects mentioned by the ISO 26000:</p> <ul style="list-style-type: none"><li>• Due Diligence</li><li>• Human rights risk situations</li><li>• Avoidance of complicity</li><li>• Discrimination and vulnerable groups</li><li>• Resolving grievancies</li><li>• Civil and political rights</li><li>• Economic, social and cultural rights</li><li>• Fundamental principles and rights at work</li></ul> <p>The Organization takes into high consideration the issue of Human Rights, and multiple actions are implemented in that field. The Organization, through the Code of Ethics, the Principles on Human Rights and other specific policies, sets the direction to follow: integration of international principles in this area into its own regulatory body and its action plans, compliance with the national regulations of the countries in which it operates, monitoring of the risk of modern slavery, fighting discrimination of vulnerable groups (driving actions in the field of diversity, equity &amp; inclusion).</p>
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<p>ISO 26000 assessment approach</p> <p>RINA carried out the assessment, during the time frame October 2024 to February 2025, through:</p> <ul style="list-style-type: none"><li>• a thorough review of the documentation provided by the Organization;</li><li>• interviews with representatives of the Organization</li></ul> <p>The assessment reported in the graph highlights the scores given to each of the 7 fundamental themes of ISO 26000.</p>	<p>General evaluation on Governance and on the Application of the Code of Ethics</p> <p>The assessment points out Intesa Sanpaolo’s excellent approach and solid supervision of the governance of the various aspects of Corporate Social Responsibility as indicated by the ISO 26000. The principles of the Code of Ethics are set in the Group’s regulatory system and the fundamental themes of the ISO 26000 are well-covered overall through strategic, organizational, procedural and monitoring measures both in Italy and abroad. The Organization implements appropriate due diligence, risk analysis and assessment processes. The process of defining strategic objectives leads to including the results of these assessments into continuous improvement practices.</p> <p>Procedures are in place to improve the performance in terms of Corporate Social Responsibility, which reflects in a sensitive awareness and improvement of the model by the Organization. Overall, the Foreign Banks demonstrate their commitment to pursuing Corporate Social Responsibility objectives in line with the Group’s ESG priorities, also taking into account the peculiarities and cultural frameworks of the countries in which they operate.</p>																	
<p>Areas of assessment</p> <p>The assessment covered both Italian and international areas of governance. In particular, for Italy, functions of relevance to of Governance Areas and Business Divisions were involved.</p> <p>With regards to the international areas, an in depth focus was done on a sample of Foreign Banks (Privredna (Privredna Banka Zagreb, Intesa Sanpaolo Bank Slovenia e Bank of Alexandria).</p>	<p>Milan – March, 25<sup>th</sup> 2025</p>	<p>For RINA Services S.P.A.</p>  <p>Marco Gandini, Head of Lombardy &amp; Emilia Romagna Certification</p>																