

### Evaluation Methodology and Objectives

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. 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.

### ISO 26000 Assessment Approach

RINA carried out the assessment, during the time frame October to November 2025, through:

- a thorough review of the documentation provided by the Organization;
- interviews with representatives of the Organization.

The assessment reported in the graph highlights the scores given to each of the 7 fundamental themes of ISO 26000.

### Areas of Assessment

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.

With regards to the international areas, an in depth focus was done on CIB Bank (Hungary).

### Evaluation Results

With regard to ISO 26000, the Organisation achieved a score of **83.9%**, which is more than a one-percentage-point improvement on 2024. This confirms its position in the EXCELLENCE range according to the RINA assessment method.

The score for each of the 7 fundamental core subjects of ISO 26000 is shown below.



### Focus: Human Rights

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:

- Due Diligence
- Human rights risk situations
- Avoidance of complicity
- Discrimination and vulnerable groups
- Resolving grievances
- Civil and political rights
- Economic, social and cultural rights
- Fundamental principles and rights at work

The Organisation's strong focus on human rights was confirmed in 2025. Through its Code of Ethics, Human Rights Principles and other specific policies, it has established a formalised, consistent framework that integrates international principles into its internal regulatory system, decisions and activities. This framework aims at compliance with national regulations in the Countries in which the Organisation operates, monitors the risk of modern slavery and combats discrimination against vulnerable groups. This is achieved also through diversity, equity and inclusion initiatives. Regarding the Group's employees, risk assessment processes are in place to support and structure the most relevant areas in terms of human rights, for example in the context of the Modern Slavery Statement. The Group is committed to taking action in various areas that goes beyond the applicable legal requirements.

### Overall Assessment of the Organization's Approach to SR

The assessment confirms Intesa SanPaolo's excellent approach and solid commitment to Corporate Social Responsibility. All the specific aspects and expectations outlined in ISO 26000 are taken into consideration as a whole, and the seven fundamental themes are well addressed through strategic, organizational, procedural, and monitoring measures both in Italy and abroad.

The core subject «Human Rights» remains a key focus for the Organisation, consistent with the principles of social responsibility. The same applies to the core subject «Labour practices», which is addressed through formalised policies and processes. Regarding the topic of «Environment», the commitment to the circular economy and transitioning to a more sustainable economy is confirmed, as reflected in emission reduction targets. Specific aspects relating to the core subjects «Fair Operating Practices» and «Consumer issues» are generally addressed and integrated into business processes. Regarding the theme of «Community Involvement and Development», the Group is involved in several initiatives and projects, providing widespread oversight.

The Organisation has implemented due diligence and risk assessment processes that are consistent with the principles of accountability and impact prevention. The strategic objectives and priorities in the area of social responsibility (SR) have been identified and communicated. Training, internal communication and accountability activities are aligned with the objectives of ISO 26000.

Methods for monitoring and improving performance in the area of corporate social responsibility have generally been adopted, as reflected in growing organisational awareness and the continuous evolution of the adopted model. Overall, foreign banks demonstrate a commitment consistent with the Group's ESG priorities, taking into account the specificities and cultural context of the Countries in which they operate.