

WHISTLEBLOWING PROCEDURE

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1. Reference context

The Legislative Branch approved Legislative Decree 24/2023 (the so-called "**Whistleblowing Law**") which defined, *inter alia*:

- the protection aspects of the subject who makes a report, as identified in art. 3 of the Whistleblowing Law;
- the obligations of the Bodies and Companies to prohibit retaliatory acts, to not discriminate against the whistleblowers and to protect their confidentiality;
- the need for the presence of one or more channels (using computerised methods) that allow subjects to submit reports, guaranteeing the confidentiality of the identity of the reporting party, the person involved and the person mentioned in the report, as well as the contents of the report and the related documentation;
- the need to hear from the representatives or trade unions referred to in Article 51 of Legislative Decree no. 81 of 2015 before using the aforementioned reporting channels;
- the conditions for making an external report;
- the prohibition of retaliatory or discriminatory acts against the whistleblower for reasons related to the report;
- the need to include sanctions in the disciplinary system adopted pursuant to Article 6, paragraph 2, letter e) of Decree no. 231 of 2001 against those who are responsible for the offences referred to in paragraph 1 of art. 21 of the Whistleblowing Law.

2. Introduction to Whistleblowing

"Whistleblowing" is a report made by a person who, while performing their duties, becomes aware of an offense, a risk or a situation of danger that may cause damage to the company/entity for which they work, as well as to customers, colleagues, citizens, and any other category of subjects.

The Company, sensitive to ethical issues and the correct conducting of its business, has implemented internal violation reporting systems to allow legally identified subjects to report violations of national or European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity, of which they have become aware in a public or private work context, including violations of the Code of Ethics or the Organization, Management and Control Model pursuant to Legislative Decree 231-01.

The Whistleblowing Law identifies:

- the subjects who can initiate a report;
- the acts or facts that can be reported, as well as the requirements that the reports must include in order to be taken into consideration;
- the methods of reporting the alleged violations and the parties responsible for receiving the reports;
- the inquiry process and possible investigation at the time a report is made;
- the guarantee of confidentiality and the protection of personal data of the person making the report, any person being reported and the data contained in the report;
- the prohibition of retaliation and discrimination against the reporting subject.

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3. Subject

The purpose of this document is to represent the operating procedures for managing the reports and any consequent investigations, of which have come to light due to the functions performed.

The scope of this procedure does not include the cases excluded by the Whistleblowing Law, including:

a) disputes, claims or requests related to a personal interest of the reporting person or the person who has filed a complaint with the judicial or accounting authority that relate exclusively to their individual employment or public employment relationships, or inherent to their employment or public employment relationships with hierarchically superior figures;

b) reports of violations that are already governed by European Union or national acts or by national acts that constitute the implementation of European Union acts;

c) reports of breaches of national security, as well as tenders related to defence or national security aspects, unless those aspects fall within the relevant secondary legislation of the European Union.

4. Objectives

The purpose of this document is to highlight illegal or irregular incidents within the Company, clarifying and facilitating the use of reporting by the whistleblower and removing any factors that may hinder or discourage the use of the institution.

The objective of this procedure is therefore, on one hand, to provide the whistleblower with clear operating instructions about the subject, contents, recipients and methods of transmitting the reports and, on the other hand, to inform the whistleblower about the recognized and guaranteed forms of protection and confidentiality.

To ensure that the Company's values are shared, respected and manifested in the working life of its mediators.

5. Departments and subjects involved

The offices and functions involved in the activities covered in this procedure are:

- Legal;
- Human Resources;
- Supervisory Board (hereinafter "**SB**") established pursuant to Legislative Decree 231-01;
- All recipients of the Organisation, Management and Control Model pursuant to Legislative Decree 231/01 who report illegal conduct, relevant pursuant to Decree 231/2001 and based on precise and consistent factual elements, or violations of the Company's organisation and management model, of which they have become aware due to their functions;

6. Procedures and other related documents

- Organisation, Management and Control Model pursuant to Legislative Decree 8 June 2001, no. 231;
- Company Code of Ethics;

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- Conduct Protocols;

7. Reporting procedure and requirements

The company's Organisation, Management and Control Model pursuant to Legislative Decree 231/01 identifies the methods to transmit the reports to the Supervisory Board regarding conduct that may constitute the committing of any relevant offences pursuant to Decree 231/2001 or violations of the Model.

The following channels have been defined in order to facilitate reporting:

through the My Whistleblowing add-on to the My Governance software, as an ideal IT reporting channel to ensure that the identity of the whistleblower remains confidential, available at the following link:

- <https://areariservata.mygovernance.it/#!/WB/OmisanFarmaceutici>

The company will consider all reports drafted in a comprehensive and duly substantiated manner¹.

The Company, having obtained the reports, will take the appropriate measures when they are adequately plausible, described in detail and with a wealth of information (e.g.: documentary evidence, indication of names or particular qualifications, mention of specific offices, procedures or particular events, etc.).

The whistleblower is required to provide all the available and useful elements to allow the competent subjects to duly proceed with the appropriate verifications and assessments in order to substantiate the reported facts, such as:

- i. a clear and complete description of the facts pertaining to the report;
- ii. the time and place in which the facts given in the report were committed;
- iii. the general information or other elements that allow the person(s) who has/have indicated the reported facts (e.g. qualification, place where he/she carries out the activity) to be identified;
- iv. any documents supporting the report;
- v. the indication of any other subjects who can make reference to the facts being reported;
- vi. any other information that may provide useful feedback on the existence of the reported facts.

For a report to be substantiated, these requirements do not necessarily have to be met at the same time, since the whistleblower may not have full access to all the required information.

Through the IT channel and then through the Software, the whistleblower will be guided at every phase of the reporting process and will be asked to complete a series of mandatory fields, in order to better explain the report and to comply with the requirements.

¹ A report may be considered substantiated if reasonably sufficient factual elements are present to initiate an investigation (e.g.: the offence committed, the reference period and possibly the value, causes and purpose of the offence, the company/division concerned, the people/units involved, the anomaly in the control system).

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It is essential that the indicated elements are known directly by the whistleblower and are not reported or referred by other subjects.

8. Management of reports

Once the report has been received through the channels foreseen in this procedure, it will be managed in four different phases:

- a. *registration and custody;*
- b. *inquiry;*
- c. *investigation and communication of the outcome;*
- d. *Storage.*

a. Registration and custody

If the report is made through the Software, the Software itself will provide for a complete and confidential registration in accordance with the relevant legislation.

For paper communications or communications made by other means, once the report has been received, the Supervisory Board secretary will assign a specific alphanumeric ID to the whistleblower and proceed to record the details of the report in an electronic and/or paper register, in particular:

- date and time;
- the whistleblower;
- subject of the report;
- notes;
- status of the report (to be completed in each phase of the process, e.g. inquiry, investigation and communication of the evidence that has emerged, archiving).

b. Inquiry

The purpose of the inquiry is to check the validity of the report received. In this regard, the SB meets to evaluate the contents by carrying out an initial *screening* and:

- if it is quickly discovered that the report is clearly unfounded, it will immediately archive the report;
- if the report is not well substantiated, further information from the whistleblower, where possible, is required. If sufficient information cannot be collected to substantiate the report and to initiate the investigation, it is archived;
- if the report appears to be substantiated with precise and concordant elements of fact, the inquiry phases will continue.

c. Inquiry and communication of the outcome

The inquiry is the group of activities aimed at verifying the content of the reports received and acquiring useful elements for the subsequent evaluation phase, guaranteeing maximum confidentiality regarding the identity of the report as well as the subject of the report.

The main purpose of the inquiry is to verify the truthfulness of the information being investigated, providing a precise description of the verified facts, by means of audit procedures and objective investigative techniques.

The SB and/or any specially appointed external consultants are in charge of the investigation.

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All people must cooperate with the person in charge of carrying out the investigation.

For each investigation, the person in charge of the investigation prepares a final report containing at least:

- the verified facts;
- the evidence collected;
- the causes and deficiencies that allowed the reported situation to occur.

If the outcome of the investigations indicates that the report received is unfounded, the SB will archive the report and, where possible, communicate this to the whistleblower.

If the report is well-founded, the SB tells the company managers to take the necessary and most appropriate mitigating and/or corrective actions.

It transmits the outcome of the inquiry to the Human Resources department in order to initiate any disciplinary proceedings aimed at imposing, where appropriate, disciplinary sanctions in line with the provisions of the applicable legislation and the relevant collective labour agreements.

d. Storage

In order to guarantee the traceability, confidentiality, retention and availability of the data throughout the process, the documents are also stored and archived in digital format through the Software.

With the exception of the additional terms of the law in the cases expressly provided for, all documentation will be kept for 10 years from the date of closure of the activities.

The processing of personal data of the people involved and/or mentioned in the reports is protected in compliance with current law and company procedures regarding privacy.

9. Protection of the whistleblower

The entire process must however ensure that the identity of the whistleblower remains confidential from the moment of receipt of the report and in every subsequent phase.

In this regard, in accordance with current legislation, the Company has established a series of mechanisms designed to protect a non-anonymous whistleblower, providing for:

- a. the protection of the whistleblower's confidentiality;*
- b. the protection of the whistleblower against discrimination.*

a. Protection of whistleblower confidentiality

The use of the Software guarantees the whistleblower's complete confidentiality, as only the SB can access the report.

In cases where reports are made through any other method, once the report has been received and registered, the recipients assign a specific anonymous ID to the reporting party. To protect the confidentiality of the whistleblower, the ID will be used in all official documents and communications during the inquiry.

b. Protection of the whistleblower against discrimination

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The reporting person may not be sanctioned, fired or subjected to any direct or indirect discriminatory measure concerning the working conditions for reasons directly or indirectly related to the reporting.

Discriminatory measures are unjustified disciplinary actions, workplace harassment, any changes in duties or the workplace and any other change that worsens the working conditions as a form of retaliation against the reporting. Whistleblowers who believe they have been discriminated against for making a report must give the Company's SB detailed notice of this.

Whistleblowers who believe they have been discriminated against may take legal action against the discriminator and also against the Company – if the Company has actively participated in the discrimination. In this case, it should be noted that the law provides for a reversal of the burden of proof and, therefore, the Company will have to demonstrate that the change in the whistleblower's working conditions did not originate from the report.

10. Violation of the procedure

If company employees fail to comply with this procedure they could be subjected to the Company's Disciplinary System, in line with the provisions of the applicable legislation and the relevant collective labour agreements.

11. Procedure revisions

Date	Person Responsible	Summary description of the changes
16/12/2023		