



**POLICY TO MANAGE REPORTS PURSUANT TO THE
PROVISIONS OF LEG. DEC. 10 March 2023, NO. 24
(WHISTLEBLOWING)**

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1. DEFINITIONS AND ACRONYMS

“**ANAC**”: Italy’s National Anticorruption Authority

“**FIDIA**” and/or the “**Company**”: Fidia Farmaceutici S.p.A.

“**Code of Ethics**”: the Code of Ethics of the FIDIA Group

“**Working Environment**”: current or past work or professional activities, carried out in connection with the relations referred to in articles 4 and 7.2, lett. c) of this Policy, through which, regardless of the nature of such activities, a person acquires information on breaches, and in the framework of which they could risk retaliation in the event of reporting or publicly disclosing or reporting to the judicial or accounting authorities

“**Decree 231**”: Italy’s Legislative Decree no. 231 dated 8 June 2001, as subsequently amended and supplemented

“**Whistleblowing Act**”: Italy’s Legislative Decree no. 24 date 10 March 2023;

“**231 Model**”: the organization, management and control model laid down in Decree 231, adopted by Fidia Farmaceutici S.p.A.

“**Privacy Regulations**”: Regulation (EU) 2016/679 and Italy’s Legislative Decree no. 196 dated 30 June 2003, as subsequently amended and supplemented

“**Surveillance Committee or SC**”: the Surveillance Committee set up under Decree 231, and its individual members

“**Involved Person**”: the natural or legal person mentioned in the internal or external report or public disclosure as person charged with the breach or person howsoever involved in the reported or publicly disclosed breach

“**Policy**”: this policy

“**Retaliation**”: any conduct, action or omission, including any attempt or threat thereof, committed or omitted as a result of the report, report to the judicial or accounting authorities, or public disclosure which is or is capable of being, directly or indirectly, unjustly detrimental to the whistleblower or to the person making the report

“**Report(s)**”: reports of breaches according to the definitions and by using the channels laid down in the Whistleblowing Act

“**231 Report(s)**”: reports of the breaches referred to in art. 5, no. 1) of this Policy

“Reports(s) of breaches of European Union Provisions”: reports of the breaches referred to in art. 5, no. 2), 3) and 4) of this Policy

“Whistleblower”: the natural person, among the ones listed in article 4 of this Policy, who makes the report

“Follow-up”: any action taken by the person that is in charge of managing the reporting channel to assess the actuality of reported facts, the outcome of any investigations and any adopted measures

“Breach(es)”: behaviors, actions and omission related to the matters listed in article 5 of this Policy.

2. DESCRIPTION OF THIS POLICY

The purpose of this Policy is to regulate and govern the manners to disclose and handle reports concerning breaches of the national provisions of law and of EU provisions of law, that are harmful to the public interest or the integrity of FIDIA, which the persons identified below become aware in the working environment of the Company, with a view to ensuring that any and all appropriate actions to face reported breaches are adopted and consequently prevent their reiteration. Specifically, this Policy transposes the provisions of Leg. Dec. no. 24 of 10 March 2023, on *“Implementation of Directive (EU) 2019/1937 of the European Parliament and the Council of 23 October 2019, on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national law”*.

The objective of this tool is to prevent the perpetration of irregularities inside the organization by intercepting in time any inconsistent conducts, with a view to remedying them, and also to involve company management, staff and any stakeholder of FIDIA in an action to fight noncompliance, through active and responsible participation.

To this effect, this Policy intends – in accordance with the Whistleblowing Act – to define the following operating issues:

- Identifying persons that may report;
- Identifying the subject matter of reports and their minimum contents;
- Identifying the different forms of reports and their respective channels;
- Identifying the addressee of internal reports;
- Setting out reporting procedures;
- Laying down the procedure to handle internal reports;
- Laying down forms of whistleblower protection.

3. LEGAL FRAMEWORK OF REFERENCE

“*Whistleblowing*” means legal institution aimed, on the one hand, to regulate procedures to report unlawful conducts in the framework of a given environment (such as work) and, on the other, to protect the whistleblower from any possible retaliation.

The Whistleblowing Act transposed in Italy’s legal system Directive (EU) 2019/1937 of the European parliament and the Council of 23 October 2019, on the protection of individuals who report breaches of Union law and containing provisions on the protections of individuals that report breaches of national law, introducing a “general” legal institution to report breaches of domestic and European Union law that are harmful the public interest or the integrity of a private entity, which they became aware of in a public or private working environment under art. 3 of the Whistleblowing Act.

These provisions replace, repealing, previous regulations set out in article 54-bis of Legislative Decree no. 165 of 30 March 2001, article 3 of Law no. 179 of 30 November 2017, and article 6, paras. 2-ter and 2-quater, of Legislative Decree no. 231 of 8 June 2001, which - with respect to the public and private sector, respectively - restricted the subject matter of reports to irregularities in managing or organizing the operations of an entity to the extent that such irregularities were so-called acts of *Maladministration*, (especially in the public sector) or breaches of the organization model and/or the code of ethics. They also limited categories of whistleblowers and reporting channels.

The Whistleblowing Act expands the subject matter of reports, broadens the categories of whistleblowers to whom the protections set out in the Whistleblowing Act apply, identifies three reporting channels, details the procedure to handle reports, regulates the identification of the addressee of reports, lays down a specific penalty system that punishes, among other things, entities that fail to adopt a reporting system that is compliant with relevant regulations.

4. WHO MAY BLOW THE WHISTLE

Reports may be made by the following individuals:

- FIDIA’s employees, including during their trial period;
- Self-employed workers, sole proprietors, independent contractors from which FIDIA receives services, works, goods;
- Agents, sales representatives and other parties to a continuous and coordinated contractual relationship, according to the laws applicable from time to time, that carry out their work with FIDIA;

- Workers or independent contractors that carry out their work with legal entities that provide goods or render services to or complete works for FIDIA;
- Independent professionals and consultants that render their services to FIDIA;
- Persons doing volunteer work or internships, whether or not remunerated, that operate with FIDIA;
- Shareholders of FIDIA and of the Group of companies to which FIDIA belongs;
- Directors, statutory auditors, the independent audit company of FIDIA, or any person with management, direction, control, surveillance functions exercised *de facto* within FIDIA.

In addition, reports may also be made:

- a) Prior to the legal relationship with the Company starting, if information on breaches was acquired during the recruitment phase or in other pre-contractual phases;
- b) After termination of the employment with FIDIA, if information on breaches was acquired during employment.

5. SUBJECT MATTER OF REPORTS

Reports may concern breaches of national or European Union law which are harmful to the public interest or the integrity of FIDIA, which the whistleblower acquired knowledge of in the working environment of the Company.

Specifically, breaches are conducts, actions or omissions consisting in:

- 1) unlawful conducts that are relevant under Decree 231, or failure to comply with the 231 Model, the Code of Ethics, the policies, the procedures adopted by the Company;
- 2) unlawful conducts falling within the scope of the Union acts involving breaches of national and European regulations concern the following areas: public procurement; financial services, products and markets, and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; | (v) | protection of the environment; | (vi) | radiation protection and nuclear safety; | (vii) | food and feed safety, animal health and welfare; | (viii) | public health; | (ix) | consumer protection; | (x) | protection of privacy and personal data, and security of network and information systems; acts or conducts that jeopardize interests protected by the European union in these industries are also included;
- 3) actions or omissions that are harmful or howsoever jeopardize the financial interests of the European Union;
- 4) actions or omissions concerning the internal market of the European Union, including breaches of EU regulations on competition and State Aids, as well as breaches regarding the internal market of the European Union, connected to actions that breach provisions on

corporate income tax or mechanisms whose purpose is to obtain a tax advantage that nullifies the scope or purpose of legislation applicable in the field of corporate income tax (and accordingly, resorting to tax avoidance mechanisms).

Reports related to the matters listed above may also concern reasonable suspicion regarding perpetrated breaches or breaches that based on material elements could have been perpetrated within FIDIA, as well as elements regarding conducts aimed to conceal such breaches.

This Policy **does not apply** to the following reports, which are not subjected to the provisions of the Whistleblowing Act:

- complaints, claims or requests connected to a personal interest of the whistleblower or related to their working relations with hierarchically higher roles (such as, for instance, personal complaints of the whistleblower, a disagreement between two employees, or relations with a superior or with coworkers, or a situation of doubt concerning their professional growth outlook and, more generally, claims/prerogatives that fall within the scope of employment, etc.).

The issues listed in the above bullet shall not be reported through the channels described below. These situation may obviously be addressed and discussed through other available channels (for instance, conversations with a manger).

Any reports that do not concern matters that are not included in any of the categories from item 1) to 4) are not going to be taken into consideration.

5.1 Minimum content of reports

To allow to properly investigate the matter, it is of the essence that reports contain at least the following elements:

- a clear and full description of the facts being reported;
- the indication of any documents that may confirm the grounds of such facts;
- if known, the circumstances in terms of time and place where reported facts were perpetrated;
- if known, the identification details or other elements (such as role and service where work is performed) allowing to identify the involved person;
- any other information that may be useful confirmation of the occurrence of reported facts.

Reports made in the manners set out below (specifically internal reporting), but lacking any element that allows to identify their author (*i.e.* anonymous reports) will be taken into account

provided that they are appropriately substantiated, detailed and grounded on accurate and consistent elements of fact (and do not have a generic and confused content), enabling to complete all necessary assessments and verifications (for instance, the indication of specific company departments, processes or events, etc.).

In any event, it is **prohibited to:**

- use abusive language;
- make reports with purely defamatory or disparaging purposes;
- make reports that concern private aspects of life only, with no direct or indirect connection with the company's business. These reports shall be regarded with an even unfavorable eye when they refer to sexual, religious, political and philosophical habits and orientations.

6. TYPES OF REPORTS

Based on the type of means of communication used with respect to the provisions indicated below, the whistleblower may choose:

- **internal report:** written or oral report of information on breaches by using the channels in paragraph 6.1;
- **external report:** written or verbal report of information on breaches by using the channel and on the conditions in paragraph 6.2;
- **public disclosure,** making information on breaches of public domain through the press or electronic means or howsoever through means of disclosure capable of reaching a large number of people, on the conditions in paragraph 6.3.

The possibility for the whistleblower to report breaches to the judicial or accounting authorities is in any event unaffected.

6.1 Internal report

a) Addressee of the report

The Addressee of the report is the Surveillance Committee of FIDIA.

b) Reporting channels

Channels to make reports are:

i) Written report

➤ **Standard mail:** sent to the following address: PGO S.r.l. c/o Carnelutti Law Firm – Via Principe Amedeo 3, Milano, 20121. In view of the confidential registration of receipt of the report

by the Channel Manager, the report needs to be inserted in two closed envelopes: the first one with the identification data of the whistleblower along with a copy of their ID; the second one with the report, so as to segregate the whistleblower's identification data from the report. Both envelopes will have to be inserted in a third closed envelope clearly indicating on the outside the wording "*Strettamente confidenziale. Riservata al Gestore del Canale*" (Strictly confidential. Reserved for the Channel Manager), in order to ensure the utmost confidentiality; if this channel is used, whistleblowers must include in the report an address/e-mail account which the Channel Manager may use to give proof of receiving the report and to give relevant feedback under art. 5 of the Whistleblowing Act, as specified below.

Where no address or email is indicated, the Channel Manager will review reports, if the conditions listed in article 5 above of this Policy are met, but it will have no obligation to give proof of receipt and feedback under the Whistleblowing Act.

➤ **Online Portal:**

- ✓ <https://fidiapharmawhistleblowing.integrityline.com>

present on the following channels:

- <https://www.fidiapharma.it/il-nostro-gruppo/governance/>
- <https://saas.hrzucchetti.it/hrpfidiapharma/jsp/login.jsp>

The portal is operated by a third party that is independent from FIDIA to ensure confidentiality.

ii) Oral report

- **Voice message:** using the voice messaging system on the above portal.

If this channel is used, whistleblowers are required to clearly indicate in the report: (i) that the report regards Fidia Farmaceutici S.p.A., (ii) and address/e-mail account, where the SC may send proof of receiving the report and give the relevant feedback under art. 5 of the Whistleblowing Act, as specified below.

Where no address or email is indicated, the SC will review reports if the conditions listed in article 5 above of this Policy are met but it will have no obligation to give proof of receipt and feedback under the Whistleblowing Act.

- **Direct meeting:** using the channels described above, whistleblowers may ask for a direct meeting with the SC, to make an oral report, provided that the request indicates a contact telephone number. The meeting will be scheduled within 15 (fifteen) days of receiving the request.

With the consent of the whistleblower, the SC records the disclosure of the oral report by recording it on a device which is suitable for storage and listening or by written records. In the event of written records, the whistleblower may verify, rectify and confirm the record of the meeting by signing it.

c) Subject matter of the report

Internal reports may be used for 231 reports and reports of breaches of European Union law.

d) Handling reports and outcome of the investigation phase

After receiving the report, the Surveillance Committee, addressee of reports and owner of the relevant handling process:

- Gives the whistleblower confirmation of receipt of the report within seven days of the date of receipt, if this is possible in accordance with the above indications;
- Gives the whistleblower the policy statement on the processing of personal information;
- Liaises with the whistleblower and may ask them for any necessary supplements; liaising and supplements may occur, upon request of the whistleblower, by exchange of correspondence by acquiring written comments and documents;
- Diligently follows up on reports it received;
- Gives information on the follow-up that is given or intended to be given to the report (“feedback”) within three months of the date of the confirmation of receipt or in the absence of such confirmation, within three months of the time limit of seven days after filing the report.

It is understood that proof of receipt and feedback do not apply in the event of anonymous reports or if no address/e-mail account is indicated by the whistleblower.

For the purposes of the investigation, the SC may employ the support and cooperation of relevant facilities. If specialized (technical, legal, etc.) support proves necessary, this activity may also be carried out by involving an external consultant identified by the Surveillance Committee. In such event, the consultant, after undertaking a professional confidentiality commitment, may be sent all documents useful to carry out the investigation.

The report shall be regarded as grounded where it is intrinsically likely, it is supported by documents or other evidence (such as, for instance, accurate reference to other persons that may confirm it).

The sound grounds of the circumstances stated in the report must, in any event, be assessed in compliance with the principles of impartiality and confidentiality, by the Surveillance Committee

which carries out any activity regarded as appropriate, including hearing any other parties that may give information on reported facts.

At the end of the investigation phase, in addition to giving feedback to the whistleblower the SC notifies the outcome to company roles in charge of adopting any appropriate measures, namely:

- The President and & CEO, the Head of P&C, the Head of the function to which the perpetrator of the established breach belongs, if the perpetrator is an employee or collaborator of FIDIA;
- The President & CEO, the Head of the function with which the perpetrator of the established breach does business, if the perpetrator is a supplier or consultant of FIDIA;
- The President & CEO, in all other cases, or to a different director when the report involves the President & CEO.

To complete the foregoing, the outcome of the investigation phase of the report could be disclosed to the Board of Directors of the Company and relevant facilities with a view to adopting any further measures and/or action that should in practice prove necessary to protect FIDIA.

Where, for the purposes of the investigation, the identity of the whistleblower must be disclosed, the provisions of article 7.1 below apply.

6.2 External report

a) Conditions for an external report

Whistleblowers may make an external report (with all the protections laid down in the Whistleblowing Act) if, at the time of filing the report, one of the following conditions is met:

- The whistleblower already made an internal report under article 6.1 of this Policy and received no follow-up;
- The whistleblower has reasonable grounds to believe that, if they made an internal report, such report would not be effectively followed up or could trigger the risk of retaliation;
- The whistleblower has reasonable grounds to believe that the breach could be an imminent or clear danger for the public interest.

b) Addressee

The addressee of the external report is ANAC. External reports filed to any entity other than ANAC are forwarded to the latter within seven days of receipt, with simultaneous notification of the forwarding to the whistleblower.

c) Reporting channels and reporting procedure

To make external reports, whistleblowers may find information on the webpage <https://www.anticorruzione.it/-/whistleblowing>. Reference should be made to this address to identify reporting channels and procedures.

d) Subject of the report

Breaches of European Union law may be reported with external reports.

e) ANAC's handling of the report

Upon receiving reports, ANAC carries out the following actions:

- Notifies the whistleblower that it received the external report within seven days of reception, unless the whistleblower expressly requested otherwise or ANAC believes that such notice could jeopardize the protection of the confidentiality of the whistleblower's identity;
- Liaises with the whistleblower and requests additional information from them, where necessary;
- Diligently follows up on reports it receives;
- Carries out investigations necessary to follow up on reports, including through hearings and acquisition of documents;
- Gives the whistleblower feedback within three months or, if justified and reasonable grounds subsist, six months from the date of the notice confirming receipt of the external report or, in the absence of such confirmation, within the time limit of seven days after receipt;
- Notifies the whistleblower of the final outcome which may also be dismissal or forwarding to the competent authorities (whether administrative, judicial, institutions, organizations, bodies of the European Union), or a recommendation or administrative penalty.

6.3 Public disclosure

a) Conditions for public disclosure

The whistleblower may make a public disclosure (with all the protections in the Whistleblowing Act) if, at the time of disclosure, one of the following conditions is met:

- The whistleblower already made internal and external reports or made an external report directly, in the manner laid down in articles 6.1 and 6.2, and no feedback was received by applicable time limits in connection with the measures set out or adopted to follow up on reports;

- The whistleblower has reasonable grounds to believe that the breach may be an imminent or clear danger for the public interest;
- The whistleblower has reasonable grounds to believe that an external report may trigger the risk of retaliation or may not be effectively followed up because of the specific circumstances of the case, like when evidence may be concealed or destroyed or if there is a grounded concern that the addressee of the report may be in collusion with the perpetrator of the breach or may be directly involved.

b) Public disclosure reporting channels

Channels to make reports are the press or electronic means or means of disclosure capable of reaching a large number of people.

c) Subject of the report

Reports of breaches of European Union law may be reported by public disclosure.

7. PROTECTIONS FOR THE WHISTLEBLOWER

The reporting system adopted by FIDIA ensures the confidentiality and protection of personal data of the whistleblower.

In addition, FIDIA has adopted all necessary measures to ensure full protection of the whistleblower against any retaliation, discrimination or unfair conducts, resulting from the report.

7.1 Whistleblower's confidentiality

The identity of the whistleblower and any other piece of information from which such identity may be inferred, directly or indirectly, cannot be disclosed, without the express consent of the whistleblower, to persons other than the members of the Surveillance Committee, that are expressly authorized to process such information in accordance with Privacy regulations.

In the event of external reports, ANAC assures confidentiality of the whistleblower's identity.

Moreover, to protect the whistleblower:

- In criminal proceedings, the identity of the whistleblower is protected by secret in the manners and with the restrictions laid out in article 329 of the Italian Criminal Code "Obligation to secrecy";
- Within proceedings before the Audit court, the identity of the whistleblower cannot be disclosed until the investigation phase is closed;
- Within disciplinary procedures, the whistleblower's identity cannot be disclosed, where the disciplinary charges are based on findings that are separate and additional to the report, even

if resulting from it. If the disciplinary charges are based, fully or in part, on the report and knowing the identity of the whistleblower is essential for the defense of the defendant, the report may be used for the disciplinary proceedings only with the express consent of the whistleblower to disclosing their identity.

7.2 No retaliation and/or discrimination

a) No retaliation

FIDIA introduced the absolute prohibition of any discrimination against whistleblowers. Specifically, the following actions **are forms of retaliation**, further to making a report:

- Dismissal, suspension or equivalent measure;
- Downgrading or failed promotion;
- Allocation to different functions, changes to the workplace, salary cuts, changes to working hours;
- Putting training on hold, or any limitation to access to training;
- Negative merit notes or negative references;
- Adoption of disciplinary measures or other penalties, including monetary penalties;
- Coercion, intimidation, harassment or ostracism;
- Discrimination or any howsoever unfavorable treatment;
- Failure to convert a fixed-term contract into a permanent contract, where the worker had the legitimate expectation of such conversion;
- Failure to renew or the early termination of a fixed-term employment contract;
- Losses, including to personal reputation, especially on social media, or economic damages, including the loss of financial opportunities and the loss of income;
- Inclusion in improper lists based on an official segment or industry agreement, which may trigger the impossibility for the worker to find a job in such segment or industry in the future;
- Early termination or cancelation of an agreement for the supply of goods or services;
- Cancellation of a license or an authorization;
- Request to undergo psychiatric or medical examination.

Any actions committed in breach of the no retaliation obligation are null and void. People who were dismissed because of their (internal and/or external) report, public disclosure or report to the judicial or accounting authorities are entitled to job reinstatement.

Any retaliations may be notified to ANAC in the manners defined by it. In such event, ANAC informs the National Labor Inspectorate so that the latter may adopt any measures that fall within its responsibility.

b) Conditions to protect the whistleblower

Protection against retaliation described in the previous paragraph applies only if the following conditions are met:

- At the time of the (internal and/or external) report or of the report to the judicial or accounting authorities or of public disclosure, the whistleblower or author of the report had reasonable grounds to believe that information on reported breaches disclosed publicly or reported was true and fell within the material scope of application of these regulations;
- The (internal and/or external) report or public disclosure was made in compliance with the procedure laid down in article 6 of this Policy.

Protection also applies in the event of anonymous reports including reports to the judicial or accounting authorities or anonymous public disclosure, if the whistleblower was later identified and suffered from retaliation, as well in the event of reports filed with competent institutions, organization and bodies of the European Union, pursuant to the provision of these regulations.

Protection is not ensured and whistleblowers or authors of reports are inflicted a disciplinary measure when a court judgement, including in first instance, has established (i) criminal liability of the whistleblower for the offenses of defamation and false allegation or in any case for the same offenses perpetrated with a report to judicial or accounting authorities, of (ii) their civil liability on the same accounts, in the event of willful intent or serious negligence.

c) Other protected parties

Protection, as described above, also applies to the following persons:

- The natural person that assists the whistleblower in the reporting process, operating in the same work environment and whose assistance must remain confidential (so-called “facilitators”);
- People in the same work environment as the whistleblower or author of a report to the judicial or accounting authorities or public disclosure, that have a stable bond of affection or are family relations up to the fourth degree;
- Coworkers of the whistleblower or author of the report to the judicial or accounting authorities or public disclosure, who work in the same work environment and have current and habitual relations with them;

- Entities owned by the whistleblower or the author of a report to the judicial or accounting authorities or public disclosure or entities that employ the same people, as well as entities that operate in the same work environment as such persons.

8. PENALTY SYSTEM

The breach of the provisions in the above paragraphs may trigger penalty proceedings: specifically, the following may trigger penalties:

- Whistleblowers that made reports acting with willful intent or serious negligence or reports that prove to be false, lacking any grounds, having a defamatory content or in any event they were made with the only purpose of causing damages to the Company, to the person against whom the whistle is blown or any other parties involved in the report;
- Any person that breaches the confidentiality of the whistleblower;
- Any person that is responsible for retaliation and/or discrimination;
- Any person that interfered or attempted to interfere with the report.

Applicable penalties are set out in Chapter 7 of the 231 Model.

The conducts listed above may also be established by ANAC, which inflicts the following administrative financial penalties:

- Conducts in item (i), penalties from € 500.00 to € 2,500.00, unless the whistleblower was found guilty by a criminal court, including in first instance proceedings, of the offenses of defamation or false allegation or, in any event, for the same offenses perpetrated in the report to the judicial or accounting authority;
- Conducts in items (ii), (iii), (iv), penalties from € 10,000.00 to € 50,000.00.

9. DOCUMENTS FILES

Records of internal reports and related documents are kept for the time needed to process the report and in any event for no longer than five years starting from the date of notification of the final outcome of the reporting procedure, in compliance with the confidentiality obligations laid down in article 7.1 above, without prejudice to additional time in the event of determination, defense or exercise of any other right before the judicial authorities.

To such effect, the Surveillance Committee set up a dedicated IT and hardcopy filing system, for any needs.

Records of external reports are kept by ANAC.

Any personal data in the reports, including data on the whistleblower's or other person's identity, will be processed in compliance with regulations on the processing of personal information.

10. WHERE THIS POLICY IS AVAILABLE

This Policy, in electronic or hardcopy format, is available in the following physical and IT places:

- Website at <https://www.fidiapharma.it/il-nostro-gruppo/governance/>;
- P&C Portal at the address <https://saas.hrzucchetti.it/hrpfidiapharma/jsp/home.jsp>;
- At the entrance of FIDIA's headquarters and each local unit.

11. REVISION OF THIS POLICY

This Policy was approved by the Board of directors and is subject to periodic revision.