

**REPORTING MANAGEMENT PROCEDURE
(WHISTLEBLOWING)**

ANNEX N. 1

Abiogen Pharma S.p.A.

WHISTLEBLOWING PROCEDURE

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1. FORMS OF PROTECTION FOR THE WHISTLEBLOWER, THE INVOLVED PERSON, OR THE MENTIONED PERSON

1.1. Obligation of Confidentiality Regarding the Identity of the Whistleblower

In compliance with the confidentiality obligation guaranteed by the Company for the entire duration of procedures started due to internal reporting, the identity of the whistleblower and/or any other information from which their identity can be inferred, directly or indirectly, may not be disclosed without the express consent of the whistleblower to individuals other than those authorized to receive or follow up on the reports, as expressly authorized under the current privacy regulations.

The data of the involved person and any other persons mentioned in the report or internal investigations are processed in accordance with the GDPR.

Within the disciplinary process, the identity of the whistleblower cannot be revealed if the disciplinary charge objection is based on distinct and additional inspection compared to the internal report, even if consequent. If the charge is, in whole or in part, based on the internal report, and the knowledge of the whistleblower's identity is necessary for the protection of the involved person, the internal report can only be used for disciplinary proceedings with the express consent of the whistleblower for the disclosure of their identity.

The whistleblower is informed, through written communication, of the reasons for the disclosure of confidential data in the event that the identity of the whistleblower is disclosed as mentioned above, as well as within the reporting procedures transmitted through reporting channels and/or through external reporting channels, when the disclosure of the whistleblower's identity and/or other information is also essential for the defense of the involved person.

The Company ensures appropriate protection of the confidentiality of the whistleblower's identity by censoring any behavior that breaches the measures to protect the whistleblower, applying what is provided for by the Company's sanctions and disciplinary system under 231 Model. Additionally, the Company makes sure that the identity of individuals mentioned in the report is also protected until the conclusion of the relevant proceedings.

1.2. Prohibition of Discrimination Against the Whistleblower

- a. It is prohibited any form of retaliation or discriminatory measures, whether direct or indirect, having an impact on working conditions for reasons directly or indirectly related to the report, against the whistleblower (and those compare with them under the previous provisions). Acts taken in violation of this prohibition are null and void.
- b. Protective measures apply under the following conditions:
- c. at the time of internal or external reporting or public disclosure, the whistleblower has reasonable grounds to believe that the reported violations are true and fall within the objective scope of the Whistleblowing Procedure;
- d. external reporting has been made only where permitted by law;
- e. the report has been publicly disclosed, provided that the whistleblower:
 - i. have previously made an internal report through the reporting channels provided by **Abioten Pharma S.p.A.** and/or through the external reporting channel of this Whistleblowing Procedure, and the whistleblower received no response;

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- II. has reasonable grounds to believe that the breach may pose an imminent and/or manifest danger to public interest;
- III. has reasonable grounds to believe that the internal or external report may carry the risk of retaliation and/or may not be effectively pursued due to the specific circumstances of the case, such as those in which evidence may be concealed or destroyed, or where there is a reasonable fear that the recipient of the report may be colluding with the responsible of the breach or involved in the breach itself.

The introduction of discriminatory measures against the whistleblower can be reported to the ANAC for any measures under its jurisdiction.

1.3. Reservations and relevant disciplinary matters

Protective measures are not guaranteed to the whistleblower who receives a disciplinary sanction when their criminal responsibility has been established, even by a first instance judgment, for the crimes of defamation or calumny (or for the same crimes related to the report to the judicial or accounting authorities), or their civil liability, for the same reason, in cases of fraud or gross negligence.

For clarity, in addition to what is indicated in the preceding paragraph, disciplinary offenses also include: (1) breach of the Whistleblowing Procedure, (2) the commission of retaliatory or discriminatory acts against the whistleblower contrary to the law, (3) hindering or trying to hinder the report in a manner contrary to the law, (4) breach of confidentiality obligations, (5) failure to verify and analyze reports.

The Company reserves their right to take appropriate actions, as provided in the disciplinary system under 231 Model, against anyone who implement or tries to implement any of the aforementioned behaviors.

1.4. Protection of the involved person

The involved person shall be informed, as soon as possible, of the objections made against them, whether or not they are based on the internal report, in compliance with the principles of adversarial proceedings and defense applicable to disciplinary and/or punitive procedures. The involved person may be heard, or, upon their request, is heard, even through a paper-form process by acquiring written observations and documents. Information regarding the proceedings started against the involved person (or other persons mentioned in the report) may be delayed or excluded if there is a substantial risk that such communication would compromise the Company's ability to effectively investigate the involved person and/or gather necessary evidence, until such risks cease to exist, always in accordance with the applicable law.