

# **REPORTING MANAGEMENT PROCEDURE (WHISTLEBLOWING)**

**Abioten Pharma S.p.A.**

### 1. SUMMARY AND PREAMBLE

The following procedure has the purpose of regulating the reporting methods for wrongdoings or irregularities within the company, with the objective of protecting the person making the aforementioned reports. Additional objectives of this "Whistleblowing" Procedure can be summarized as follows:

- define and formalize the reporting procedure by establishing terms and responsibilities in the process of reporting wrongdoings;
- define the rules that must be followed in order to ensure the confidentiality of the whistleblower, other involved parties, and the report itself;
- define the role of the recipient of the reports;
- promote, within the company, a culture based on responsibility and ethics, with the belief that active participation and involvement of all employees/collaborators are fundamental parts of the company's development process;
- enable the company to be promptly informed about actions or behaviors contrary to the pursued ethical principles for swift intervention, as well as to identify and manage potential deficiencies in the internal control and risk management system.

#### 1.1. RELEVANT REGULATION

The following procedure refers to the new Legislative Decree No. 24 of March 10, 2023, implementing EU Directive 2019/1937, and concerning the protection of persons reporting breaches of Union law. The decree in question has also amended Article 6 of Legislative Decree No. 231/01, defining the key points of connection between the two regulations.

For the drafting of this document, *the Guidelines issued by ANAC on the protection of persons reporting breaches of Union law and the Protection of Persons Reporting Breaches of National Law Provisions. Procedures for submitting and managing external reports*, as approved by resolution No. 311 on July 12, 2023.

### 2. SCOPE OF APPLICATION / RECIPIENTS

The procedure applies exclusively to **Abioten Pharma S.p.A.** (hereinafter also referred to as "Abioten Pharma," "Abioten," or "the Company").

This document is effective from the date of issue and is valid for a period of 3 years unless there is a need to make changes and/or additions or to issue replacement procedures.

This procedure applies to all received reports.

It should be recalled that Legislative Decree No. 24/2023 specifies that reports, complaints, or public disclosures must concern the following violations:

- unlawful conduct pursuant to the Legislative Decree No. 231/2001, violations of the Model of Organization, Management and Control pursuant the Legislative Decree No. 231/2001;
- wrongdoings committed in violation of EU regulations and acts or omissions that harm the financial interests of the EU or related to the internal market, compromising the free movement of goods, persons, services, and capital.

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If the subject matter of the report does not fall within the cases mentioned above, the reporting management procedure, as described below, will promptly start to forward it to the Chief Executive Officer, or, in the case of reports relating to UNI/PdR 125:2022 (gender equality), to the Steering Committee.

Concerning the subjects, this procedure applies to:

- a) employees in a subordinate work relationship with Abioten, including those whose employment relationship is governed by Legislative Decree No. 81 of June 15, 2015, as well as temporary workers, or by Article 54-bis of Decree-Law No. 50 of April 24, 2017, converted, with amendments, by Law No. 96 of June 21, 2017;
- b) self-employed workers, including those mentioned in Chapter I of Law No. 81 of May 22, 2017, as well as those with a collaboration relationship under Article 409 of the Code of Civil Procedure and Article 2 of Legislative Decree No. 81 of 2015, who carry out their work for public or private sector entities;
- c) workers or collaborators who work for private entities providing goods or services or perform works for third parties, including workers and collaborators of contracting companies;
- d) freelancers and consultants who provide their services to public or private sector entities;
- e) volunteers and interns, both paid and unpaid, who work for public or private sector entities;
- f) shareholders (if natural persons) and persons with functions in administration, management, control, supervision, or representation, even if such functions are exercised, on a factual basis, for public or private sector entities;

Please note that protection for whistleblowers also applies when the reporting, disclosure to the judicial or audit authority, or public disclosure of information occurs in the following cases: 1) when the judicial relationship as referred to in paragraph 3 has not yet started, if information about breach was acquired during the selection process or in other pre-contractual phases; 2) during the probationary period; 3) after the termination of the judicial relationship if information about breach was acquired during the course of the relationship itself.

Furthermore, protective measures also apply to:

- a) facilitators; b) persons in the same work context as the whistleblower, the person who brought the accusation to the judicial or audit authority, or made a public disclosure and who have and emotional bond or are related up to a fourth degree of kinship; c) colleagues of the whistleblower or the person who brought the accusation to the judicial or audit authority or made a public disclosure, who work in the same work context and have a habitual and ongoing relationship with the whistleblower; d) entities owned by the whistleblower or the person who brought the accusation to the judicial or audit authority or made a public disclosure, or for which these persons work, as well as entities operating in the same work context as these persons.

For all the above mentioned subjects, protection applies also during the probationary period and before or after the establishment of the employment relationship or other legal relationship.

Given the purposes of this procedure, the confidentiality of the whistleblower's identity and all involved subjects is ensured from the moment of receipt and throughout all subsequent stages of management. For more details on the subject of confidentiality protection, please refer to Annex 1.

**3. REFERENCES**

This procedure refers to the following documents:

- corporate delegation and power of attorney system
- Code of Ethical Conduct
- Model of Organization, Management and Control pursuant to Legislative Decree 231/2001
- Corporate Guidelines, Framework Procedures, and Operating Procedures (with specific reference to control points related to the Model of Organization, Management and Control)

**4. DEFINITIONS****a) Reporting Procedure (*Whistleblowing*)**

Procedure for managing reports as defined below.

**b) Internal Channel**

An internal reporting channel arranged by the Company, suitable for ensuring the confidentiality of the whistleblower's and the reported party's identities, as well as the content of the report and related documentation, even through the use of encryption.

**c) Whistleblower**

The person who reports information about breaches acquired within their work context: therefore, this definition includes all individuals who are temporarily in employment relationships with Abioten, even if they do not have the status of employees (such as volunteers, interns, whether paid or unpaid) and, under certain conditions, those who do not yet have a legal relationship with Abioten (during pre-contractual negotiations) as well as those whose relationship has terminated or who are on probation.

**d) Facilitator**

The person who assists the whistleblower in the reporting process, operating within the same work context, and whose assistance must be kept confidential (for example, a colleague from a different office than the whistleblower's, who assists the whistleblower in the reporting process in a confidential manner, without disclosing the information learned, or a colleague who also holds the position of a trade unionist if they assist the whistleblower on their behalf, without using the union label).

**e) Reported/Involved Person**

The natural or legal person mentioned in the internal report or to whom the breach is attributed or who is in any way involved in the reported breach.

**f) Reporting Management Structure (SGS)**

An independent internal person or office dedicated to managing reports, or an external entity that is also independent.

**g) Report**

According to Art. 2 of Legislative Decree 24/2023, a report is a written or oral communication containing information about the reported breach.

### h) Conflict of Interest

The term "conflict of interest" refers to any situation in which the persons involved in the management of reports (Investigating Officer) have personal or professional interests that conflict with the impartiality required for their responsibilities, preventing the objective assessment of the report.

### i) Confidentiality regarding the report content and the identity of the reported person and other involved parties.

**Abioten** guarantees the confidentiality of the whistleblower's identity and of all parties receiving the same protections, but also of any other information or element of the report from which the whistleblower's identity can be directly or indirectly inferred.

### j) Privacy protection

This reporting management procedure has been developed with the purpose of protecting the privacy of individuals involved in the reports, in accordance with the principles established by the GDPR.

### k) Supervisory Body (OdV or SB)

As provided for in Art. 6 of Legislative Decree 231/2001, the Supervisory Body is the authority responsible for supervising the functioning and compliance with the Model of Organization, Management and Control, as well as its updates.

## 5. OPERATING PROCEDURES

### 5.1 Introduction

**Abioten Pharma S.p.A.** has created this procedure in order to ensure compliance with legality, principles of fairness and transparency, as well as the confidentiality of persons and the content of the report.

## 6. PRELIMINARY OPERATIONAL ACTIVITIES

### 6.1 Identification of the Reporting Management Structure

According to Art. 4, paragraph 2 of Legislative Decree 24/2023, the Reporting Management Structure (hereinafter referred to as SGS) identified by **Abioten Pharma** is the company **Siquam SRL**, represented by Dr. Martina Santoni and Dr. Luca Ciurli.

### 6.2 Identification of reporting forms and communication tools

According to Art. 4, paragraph 3 of Legislative Decree 24/2023, reports can be made in the following ways:

- In writing, namely:
  - in paper form (traditional mail, to a specific dedicated address labeled "CONFIDENTIAL" managed by the Reporting Management Structure);
  - electronically (by means of a specific email address external to the company's domain or by means of a specific certified email address [PEC] managed by the SGS, or by using a specific

external electronic platform that returns the reports anonymously and forwards them to the SGS).

- Verbally, namely:
  - by means of telephone lines or vocal messaging systems;
  - or, upon the request of the whistleblower, by means of a direct meeting scheduled within a reasonable timeframe.

### 6.3 Definition of procedures for managing anonymous reports

Reports from which it is not possible to determine the identity of the whistleblower are considered anonymous. Anonymous reports are treated as ordinary reports if they are sufficiently detailed. If the Reporting Management Structure at **Abioten** receives anonymous reports through the provided channels, they will be treated as ordinary reports. In cases of anonymous reports, if the whistleblower is subsequently identified and victim of retaliation, the same protection measures against retaliation will apply.

### 6.4 Description of reporting procedures adopted by Abioten Pharma S.p.A.

#### (a) Electronic channel

Regarding the reporting forms mentioned in section 6.2, concerning the electronic channel, the company has chosen to adopt a dedicated platform called Parrot Whistleblowing. For specific reporting submission methods, please refer to the document attached to this procedure (Annex 2).

#### (b) Traditional mail

Reports can also be transmitted by means of traditional mail. In these cases, to ensure that **Abioten**, through the SGS, can properly manage the report, it is necessary that the whistleblower use two sealed envelopes: the first containing the identifying data of the whistleblower along with a photocopy of the identification document; the second containing the report itself, separating the identifying information of the whistleblower from the report. Both envelopes should then be placed in a third sealed envelope addressed as follows:

Si.Qu.Am. SRL  
Via Marco Polo 72  
56031 Bientina (PI)

Indicating “**ABIOTEN PHARMA S.P.S. REPORT – CONFIDENTIAL**”

The report is then subject to confidential registration by the RSM in a designated form.

#### (c) Oral channel

In addition to the reporting channels mentioned above, the whistleblower may also make internal reports orally by requesting a direct meeting with the SGS, to be scheduled within 7 working days. The request for the meeting can be made by means of the channels mentioned in the preceding points (a) and (b).

If the internal report is made orally during a meeting with the SGS, it is, with the whistleblower's consent, documented by the SGS or designated and trained support personnel through recording on a suitable device for storage and listening, or by written record. In case of a written record, the whistleblower may review, correct and confirm it by their signature.

Regardless of the reporting channel chosen by the whistleblower, the company ensures, even through the use of encryption tools, confidentiality of the whistleblower's identity, of the involved person, of the person mentioned in the internal report, as well as of the content of the internal report and relevant documentation.

**Abioten** commits to protecting the confidentiality of the whistleblower even when the report is made by different means than those established in accordance with Legislative Decree 24/2023 or when it is received by entities other than the SGS.

### 6.5. Report sent to an entity not competent

In the event that the report is submitted to an entity other than the SGS identified and authorized by **Abioten Pharma**, the report must be forwarded to the SGS, along with notice to the whistleblower, within seven calendar days of its receipt.

### 6.6. Conflict of interest

**Abioten** has identified the external company Siquam as the SGS, which interact, also for the investigation process, alternately with:

- The Supervisory Body, in the event the report is related to the offences under Legislative Decree 231/2001 or breaches of the 231 Model adopted by the company;
- The CEO for the management of all other reports.
- It has been decided that the SGS will be responsible for managing any conflicts of interest that may arise, by alternately involving the board of statutory auditors.

## 7. PROCEDURAL FLOW

### 7.1 Assumptions

This procedure assumes that:

- the whistleblower acts in good faith. A whistleblower who, on purpose, makes a false report may be subject to disciplinary measures (such as conservative disciplinary sanctions, dismissal, termination of the contractual relationship, damage claims, etc.);
- the Reporting Management Structure manages the reports objectively, impartially, and confidentially, towards both the reporting and the reported person, involving only the Investigating Officer, as defined in this procedure.

### 7.2 Submission and Monitoring of a Report

- For the purpose of submitting reports, the whistleblower uses the forms and tools provided by the internal channel established by the Company. During this phase, the whistleblower may be assisted by the facilitator, where identified.
- Reports must be:
  - made in good faith: the whistleblower must have reasonable certainty of the accuracy of the report, it means they do not have any biases and/or intent to harm someone, or obtain personal gain.
  - detailed: reasonably sufficient objective elements must be provided to initiate an investigation, by way of example they must include:

- ✓ the description of the event;
- ✓ personal information or other elements that allow the identification of the subject to whom the reported facts are attributed;
- ✓ the time and place of the event.

It is also helpful to attach documents that may provide substantiation for the reported facts, as well as the identification of other individuals who may be aware of the event.

### 7.3 Management of the received reports

The phase of report management is overseen by the (SGS) and consists of four sub-phases:

- Pre-analysis;
- Investigation;
- Assessment and results;
- Archiving.

### 7.4 Pre-analysis of reports

When the Reporting Management Structure receives a report at the dedicated address, it evaluates its contents by conducting an initial screening and immediately identifies those reports that are clearly baseless, undetailed, irrelevant, defamatory, and/or insulting. In any case, within **seven days** of receiving the report, the SGS informs the whistleblower of the receipt.

#### a) Relevant Reports to 231 Model

If the Reporting Management Structure determines that it represents a possible breach of the contents of the MOG and/or pertains to offenses specified in it, it will promptly inform the Supervisory Body by sending an email to the personal email addresses of its members, in compliance with the principle of minimization of data processing required by the GDPR. The Supervisory Body will also be informed about the progress of the investigation and the actions to be taken to verify the accuracy of the report. Given the fact that there is a member within **Abioten's Supervisory Body** who simultaneously holds a managerial position within the company, it will be the responsibility of the SGS to verify the presence of any conflicts of interest involving this person and make appropriate decisions. If the SGS determines that the conflict of interest affects the Supervisory Body as a whole, it will notify the board of statutory auditors.

#### b) Other types of reports

For the management of all other breach reports falling under Legislative Decree 24/2023 and relevant to Abioten, the Reporting Management Structure may interact with the **CEO**, who has been selected as the internal contact person of the SGS. It is the responsibility of the SGS to ensure that the transfer of report contents is in compliance with the principle of data minimization required by the GDPR.

If the SGS identifies any conflicts of interest, it must communicate this to the board of statutory auditors.

In the event that reports concern Gender Equality, SGS will have to communicate directly with the Steering Committee.

### 7.5 Investigation of reports



Investigation involves a set of activities with the purpose of verifying the content of received reports and obtaining information useful for the subsequent evaluation phase while ensuring maximum confidentiality regarding the identity of the reported person and other involved parties, as well as the subject matter of the report. The Reporting Management Structure, if deemed necessary, may collaborate with company functions and external experts based on the subject matter of the report, in agreement with the identified contacts. If the issue pertains to the 231 Model, the expert will be selected in agreement with the OdV; for all other cases, with the support of the CEO. It must be specified that since the SGS does not have autonomous spending powers, the assignment to any external expert will be conferred by company personnel with appropriate authority.

The Reporting Management Structure or any properly authorized personnel supporting it during the investigation may:

- contact the whistleblower confidentially and request additional documents and/or information;
- suspend the investigation if the baseless nature of the report is identified.

#### **7.6 Assessment and final results of reports**

The Reporting Management Structure assesses the result of the investigation and provides feedback to the whistleblower not later than 3 months from the start of the process. If the report proves to be substantiated, the SGS summarizes the results of the investigation in a specific report that is sent to:

- the Supervisory Body, in the case of reports related to the 231 Model;
- the CEO, in all other cases provided for by Legislative Decree 24/2023;
- the board of statutory auditors if the SGS identified a possible conflict of interest among the aforementioned individuals.

This communication is also made to apply disciplinary measures provided by the Sanctioning System and/or to consider the communication of events to the relevant authorities. However, internal entities may also be informed in case of a negative result, to evaluate the possibility of applying the Sanctioning System to the whistleblower acting in bad faith.

If the investigation reveals gaps in the risk and control management system, it is the responsibility of the company units in charge to define appropriate improvement actions.

This procedure is represented schematically in the "Flowchart" attached (Annex 3).

#### **8. Definition of Personal Data Protection Methods**

The Data Controller for personal data related to the Whistleblowing Procedure is selected in the company Abioten Pharma S.p.A., which will process the personal data of all persons involved in the reporting in accordance with the principles established by the GDPR, will provide appropriate information to the data subjects in accordance with Articles 13 and 14 of the GDPR and will adopt measures to protect the rights and freedoms of the data subjects.

In the management of reports and the related procedure, the Data Controller is assisted by the SGS and internal departments identified for handling the investigation. Specifically, the SGS, as an external entity, has been specifically appointed as the "data processor" according to Art. 28 of the GDPR. Internal individuals involved in the investigation operate with specific authorization from the data controller and on the basis of the instructions provided by the data controller. The processing of personal data related to the receipt and to the management

of reports is carried out in compliance with the principles outlined in Articles 5 and 25 of Regulation (EU) 2016/679; it provides adequate information to whistleblowers and individuals involved, in accordance with Articles 13 and 14 of the same regulation, and appropriate measures to protect the rights and freedoms of data subjects.

External entities providing instrumental services for the management of reports (e.g., providers of the IT platform) are appointed as Data Processors according to Art. 28 of Regulation (EU) 2016/679. These entities shall provide guarantees regarding the adoption of adequate security measures in accordance with Article 32 of Regulation (EU) 2016/679 as well as ensure an appropriate level of compliance with current data processing regulations, including the provisions of Legislative Decree 24/2023 on the protection of the whistleblower's identity.

The company ensures that the management of reports and the related privacy-related data processing is carried out in accordance with applicable laws, taking into account the principles of the European Regulation 2016/679 on privacy (GDPR). Specifically, Abiogen guarantees throughout the procedure to:

- provide all appropriate information regarding the processing of personal data to whistleblower and other involved parties;
- process personal data in full compliance with the GDPR;
- conduct a specific Data Protection Impact Assessment (DPIA) on the processing in question;
- identify technical and organizational measures suitable for ensuring an adequate security level;
- regulate the relationship with external entities involved in personal data processing;
- not process and/or store personal data that is clearly irrelevant to the processing of the report.

Regarding the exercise of the rights of data subjects, European regulations on data protection establish that, in specific cases, national law may limit the range of the data controller's obligations and the rights generally recognized to data subjects in relation to their personal data as outlined in CHAPTER III of Regulation (EU) 2016/679 (Art. 23 of Regulation (EU) 2016/679). As defined in Art. 13, paragraph 3 of Legislative Decree 24/2023, limitations on the rights of data subjects under Article 2-undecies of Legislative Decree No. 196 of June 30, 2003, may apply in the context of reports; such limitations apply because exercising these rights could result in an actual and concrete prejudice to the confidentiality of the whistleblower's identity and of any individuals involved/mentioned in the report.

Therefore, the whistleblower may exercise the right of access to their data, rectification or completion, erasure, and restriction of processing in the same way they made the report. In accordance with Art. 77 of Regulation (EU) 2016/679, the whistleblower has the additional right to lodge a complaint with the Data Protection Authority if they believe that the processing violates the aforementioned Regulation.

The exercise of the rights, as outlined in CHAPTER III of Regulation (EU) 2016/679, by other data subjects, such as the reported person or other individuals involved, may be delayed, limited, or excluded if exercising these rights could result in an actual and concrete prejudice to the confidentiality of the whistleblower identity, as in Art. 2-undecies, letter f, of Legislative Decree No. 196 of June 30, 2003 (in implementation of Art. 23 of Regulation (EU) 2016/679).

In such cases, these subjects can exercise these rights through the Data Protection Authority as in Art. 160 of Legislative Decree No. 196 of June 30, 2003.

For further information on the processing of personal data, please refer to the Whistleblowing privacy policy (Annex 4).

### 9. Prohibition of Retaliation, Sanctions, and Liability Regime

Whistleblowing is a measure that allow the strengthening of the promotion of a culture of ethics, transparency, and legality within **Abioten**. This important objective can only be achieved if the whistleblower not only has the tools to make reports but also, and above all, has the certainty that they will be protected from retaliation by colleagues or superiors or that their report will not go unheard.

For these reasons, Legislative Decree 24 and **Abioten Pharma S.p.A.** explicitly provide a prohibition of retaliation to protect the whistleblower and other individuals established by the regulations, even in cases of attempted or threatened retaliation that directly or indirectly cause or could cause unjust harm to the person/entity.

It is a retaliation, and consequently, the person can benefit from protection, when there is a close connection between the report, disclosure, and denunciation and the adverse conduct/action/omission suffered, directly or indirectly, by the whistleblower, reported, or the individual making the public disclosure.

For the purpose of protection, the personal and specific reasons that led persons to make the report, public disclosure, or denunciation do not matter. In the absence of compliance with these general conditions, protection cannot be guaranteed even for individuals other than the one making the report, denunciation, or public disclosure if, due to their role in the reporting/denunciation process and/or the particular relationship they have with the reporting or denouncing individual, they indirectly experience retaliation.

In adopting this procedure, the company is aware of the administrative sanctions applicable by ANAC pursuant to Art. 21 of Legislative Decree 24/2023.

Disciplinary measures may also be applied to the whistleblower in cases of baseless reports, made with intent or gross negligence, or those that are clearly opportunistic and/or made solely for the purpose of harming the accused or other persons.

Disciplinary measures will be proportionate to the severity of the unlawful conduct and may even lead to the termination of the employment relationship, in compliance with legal provisions and applicable National Collective Labor Agreement (the Italian CCNL) regulations.

The Reporting Management Structure may also be subject to contractual sanctions if there has been a deficiency in the implementation of confidentiality measures or omission in assessing the report.

All breaches of measures to protect the whistleblower are similarly subject to sanctions.

### 10. Training

**Abioten's** Reporting Management Structure has been adequately trained to manage reports in accordance with the principles and procedures outlined in this procedure.

Given that the whistleblower protection is an integral part of general anti-corruption prevention measures, **Abioten Pharma S.p.A.** is committed to ensuring continuous and constant training, especially in the event of significant regulatory updates, through the implementation of awareness-raising and training initiatives for:

- Company management, who must be properly informed about both the content of the regulations and how they are implemented within the company (procedure), as well as how to manage information related to a report;
- Employees and collaborators, who must be trained and informed on how to activate the internal reporting channel and when and how to potentially activate external reporting and/or public disclosure channels. Additionally, these individuals should be informed about the protections offered by the company and how to stay updated on the status of their reports.

### 11. Publicity

**Abioten's** adopted procedure is made available to all employees through corporate communication tools: publication on the company website, online distance-learning by means of a dedicated platform (Moodle).

### 12. Reports Archiving

The Reporting Management Structure archives all documentation in specific dedicated folders, managed with strict confidentiality criteria at Siquam SRL, the entity designated as the Reporting Management Structure.

The SGS will await instructions from the company regarding the methods of data retrieval and/or deletion, once five years have passed since the date of the final results communication of the reporting procedure. It is understood that in the case of retrieval, the SGS will only transmit strictly necessary information regarding the report (e.g., subject, results, dates of feedback to the whistleblower, etc.).

The Reporting Management Structure is also required to maintain an updated register of received reports, making sure that the result is recorded each time.

If the investigative process gives a negative result, the Reporting Management Structure still archives the report while adequately explaining the reasons for the assessment.

Annually and/or on specific request, SGS will send a report to the Chief Executive Officer of **Abioten** regarding the activity of receiving and managing the reports received.