

*TITLE: "Whistleblowing Global Policy"*

**SOP G002-v.2.0**

**Page 1 to 21**



## *Whistleblowing Global Policy*

Document Approved by the Board of Directors of  
Alfasigma S.p.A. on July, 25<sup>th</sup> 2023

<i><b>TITLE: “Whistleblowing Global Policy”</b></i>	<b>SOP G002-v.2.0</b> Page 2 to 21
---	---------------------------------------

**1 Purpose..... 3**

**2 Scope of application ..... 3**

**3 References..... 4**

**4 Definitions and acronyms:..... 4**

**5 Guiding Principles..... 5**

**6 Operating methods..... 7**

6.1 Reporting channels..... 7

6.2 External Reporting Channels and Public Disclosure..... 7

6.3 Who can report?..... 8

6.4 What to report and characteristics of reports ..... 8

6.5 Competence and Responsibility in Handling Reports ..... 9

6.6 Protection of the Whistleblower .....11

6.7 Protection of the Reported Person .....12

6.8 Management Process of the Reports .....12

6.8.1 Preliminary Analysis.....12

6.8.2 Investigation.....13

6.8.3 Actions to be undertaken.....15

6.8.4 Reporting .....15

**7 Disciplinary Measures ..... 16**

**8 Distribution and Adoption ..... 16**

**9 Archiving documentation..... 17**

<i><b>TITLE: “Whistleblowing Global Policy”</b></i>	<b>SOP G002-v.2.0</b> Page 3 to 21
---	---------------------------------------

## **1 Purpose**

The purpose of this policy is to define the principles, rules, and operating methods for the handling of reports (“*Whistleblowing*”) of actual or potential unlawful conduct or irregularities (including suspicions based on reasonable grounds), such as, but not limited to, violations of the Global Code of Conduct, Anti-Corruption Policy, law and regulations in order to ensure:

- the protection and confidentiality of the identity of the person making the report (“Whistleblower”);
- the protection of the confidentiality of the identity of the person, or persons, named in the report (“Reported Person”);
- the protection of the Reported Person in the event of any report made in bad faith, with wilful misconduct or gross negligence;
- the protection of the facilitators and of the subjects who, even unintentionally, become aware of the reported facts
- compliance with and proper fulfilment of company policies and procedures, the Global Code of Conduct, laws, external and internal regulations, and leading practices’ and associations’ codes of ethics;
- the protection and preservation of the interests and reputation of the Alfasigma Group and its shareholders;
- promoting a “whistleblowing culture” and ensuring a working environment in which reports can be made without fear of retaliation;
- the processing of personal data in accordance with the provisions of European and local data protection regulations and the relevant internal procedures.

## **2 Scope of application**

This procedure applies to any report received through the approved reporting channels made available by Alfasigma for all Alfasigma Group companies or locally implemented by any single Alfasigma Group company. The procedure is also applicable to reports made to the external competent authorities (through external reporting channels).

Each Alfasigma Group Company that has already adopted local reporting channels other than “EthicsALine” or is obliged to have local reporting channels by local laws and regulations, shall implement a Local Whistleblowing Procedure (also defined as “Addendum”) that defines roles and

<i>TITLE: “Whistleblowing Global Policy”</i>	SOP G002-v.2.0 Page 4 to 21
--	--------------------------------

responsibilities within the management of the adopted reporting channels in line with the principles and guidelines of this Global Policy. The adoption of the Local Whistleblowing procedure should be subject to the review and approval of the CWBC.

### 3 References

The main references associated with this procedure are:

- Global Code of Conduct of the Alfasigma Group;
- Anti-Corruption Policy of the Alfasigma Group;
- European Regulation 2016/679 (GDPR);
- ISO 37001 Anti-Bribery Management Systems.
- European Directive 2019/1937 (Whistleblowing Directive).

### 4 Definitions and acronyms:

- **“Alfasigma Group” or “Group”**: Alfasigma S.p.A and all its subsidiaries
- **“Alfasigma”**: Alfasigma S.p.A.
- **“Third Parties”**: third parties linked to the Alfasigma Group by contractual relations, even occasional and/or only temporary, who/which act, operate and collaborate in any way with it (e.g. consultants, agents, proxies, suppliers, business partners etc.)**“Whistleblower”**: a person making a report
- **“Facilitators”**: person who assists a reporter in the reporting process, operating in the same working environment
- **“Reported Person”**: the person subject of a report
- **“EthicsALine”**: a web-based support platform dedicated to whistleblowing
- **“CWBC”**: Whistleblowing Committee
- **“Local WB Responsible”**: Local Whistleblowing Responsible individual or committee, designated in agreement with CWBC
- **“LWBC”**: Local Whistleblowing Committee
- **“Internal Audit”**: Corporate Internal Audit & Compliance function
- **“Relevant”**: (a) Events capable of generating significant, direct and/or immediate impact/damage on the Internal Control and Risk Management System, (b) Facts that could expose Alfasigma and/or the companies of the Alfasigma Group to potential risks, including significant reputational risks, significant loss of funds, compromising business continuity (c) Facts or

<b>TITLE: “Whistleblowing Global Policy”</b>	<b>SOP G002-v.2.0</b> <b>Page 5 to 21</b>
--	--

conduct referable to top management or members of the administration and control bodies of Alfasigma and/or of the companies of the Alfasigma Group

- **“Retaliation”**: any act or omission, including attempted acts, related or resulting from the Whistleblowing Report, reporting to the judicial or accounting authorities, or public disclosure of actual or suspected illegal behaviors, which causes or is likely to cause unfair harm to the Whistleblower

## 5 Guiding Principles

The persons involved in the activities governed by this procedure operate in compliance with the legal and organisational system, including delegations and powers, and are required to act in accordance with the laws and regulations in force and in compliance with the principles set out below.

<b>Guiding Principles</b>	
<b>a. Objective Scope</b>	The subject of the report is any irregularity or unlawful conduct in violation of the Global Code of Conduct adopted by Alfasigma Group or the local legislation which harm the public interest or the integrity of the public administration or private entity, of which the Whistleblower have become aware in a public or private work context.
<b>b. Confidentiality</b>	Anyone receiving, analysing or assessing a report is obliged to ensure the confidentiality of the information processed and the confidentiality of the identity of the Whistleblower, the Facilitator, third persons who are connected to the whistleblower and the Reported Person. Alfasigma is committed to guaranteeing the utmost confidentiality on the subjects and facts reported, as well as on the identity of the Whistleblower <sup>1</sup> .
<b>c. Restricted sharing</b>	Access to the reports and/or information contained therein is only allowed to those who have a real need to know about them in order to perform their duties and in accordance with the “ <i>need-to-know</i> ” principle.

<sup>1</sup> However, derogation is permitted in case of a situation in which there is a necessary and proportionate obligation Imposed by Union law or national law in the context of investigations by national authorities or judicial proceedings, including with a view to safeguarding the rights of defence of the person concerned.

<b>TITLE: “Whistleblowing Global Policy”</b>	<b>SOP G002-v.2.0</b> <b>Page 6 to 21</b>
--	--

<b>d. Objectivity and impartiality</b>	Any action taken against the Reported Person shall be based on objective findings and following the investigation and verification of the reported facts.
<b>e. Data minimisation</b>	Information for the handling of reports is collected and processed only within the limits dictated by the appropriateness and relevance of the information to the investigation. If the data collected are not relevant or not of interest for the purposes of investigating the report, they will not be taken into account, processed or stored.
<b>f. Anonymity</b>	Anonymous reports shall be taken into account in the same way as non-anonymous reports, provided that they are clear, circumstantiated and related to the work or professional field, and without prejudice to the difficulty or impossibility of contacting the Whistleblower in case further useful information is needed.
<b>g. Protection from retaliatory acts</b>	Threats, retaliation and/or discrimination against anyone who reports in good faith are not tolerated. Measures to protect whistleblowers also apply where appropriate, to facilitators, to third parties connected with whistleblowers and to who might risk retaliation in a work context, to legal entities that the whistleblowers own, work for or are connected to.
<b>h. Processing of personal information</b>	As part of the procedure of handling the reports and especially during the conduct of preliminary analyses and investigations, the information and personal data acquired will be processed in compliance with the principles of the GDPR and applicable legislation.
<b>i. Segregation of activities</b>	The allocation of responsibilities and segregation of duties must be such as to avoid situations of concentration of activities on certain persons that could contribute to creating risk conditions about the reliability of information and the correctness of the performance of activities.
<b>j. Conflicts of interests</b>	All situations or activities in which a conflict of interest of the company may arise, or which may interfere with their ability to make impartial decisions in the best interests of the Group companies and in full compliance with the principles and contents of the Global Code of Conduct, must be avoided.  To manage conflict of interest, internal reporting channels are designed to allow selective access to WB Responsible.
<b>k. Punishability of conduct inconsistent with the principles of this procedure</b>	Alfasigma, in coordination with the relevant departments of Group companies, reserves the right to take appropriate disciplinary sanctions, in accordance with applicable labour regulations, against anyone who violates the principles of this procedure.

<i>TITLE: “Whistleblowing Global Policy”</i>	SOP G002-v.2.0 Page 7 to 21
--	--------------------------------

<b>1. Traceability</b>	All those involved in this procedure guarantee, each for their own competence, the traceability of activities and documents, ensuring the identification and reconstruction of the sources, information elements and controls carried out in support of the activities.
------------------------	---

## 6 Operating methods

### 6.1 REPORTING CHANNELS

Alfasigma S.p.A. provides with a web-based dedicated platform “EthicsALine” accessible at <https://alfasigma.com/> in English and on the websites of each Alfasigma Group company in local languages. The platform, based on information encryption systems, will allow to report in both written or oral form preserving whistleblower anonymity<sup>2</sup>.

Alfasigma Group Companies should activate, operate, and maintain additional reporting channels where already existing and/or it is required by local laws or regulations.

Necessity for additional reporting channels could arise due to legal requirements or existing operational practices. The activation of these channels should be subject to prior review and approval from the CWBC.

In general, reports can be made:

- **in written form**, via web channels or other channels made available by the company;
- **in oral form**, through voice messaging systems made available by the company, or,
- upon request, through a **direct meeting between the Whistleblower and a member of the Corporate Whistleblowing Committee** to be fixed within a reasonable time.

### 6.2 EXTERNAL REPORTING CHANNELS AND PUBLIC DISCLOSURE

In any case, it is possible for the Whistleblower - in addition to reporting to the competent judicial authority - to access any external reporting channels and/or methods of public disclosure of information about the violation, in accordance with the local legislation. In the event of reporting to the competent judicial authority, external reporting, and/or public disclosure, all protection measures provided by the policy (e.g., non-retaliation) are guaranteed to the Whistleblower, Facilitators and

---

<sup>2</sup> To protect the whistleblower identity, the voice will be occulted through appropriate digital mechanism.

<i><b>TITLE: “Whistleblowing Global Policy”</b></i>	<b>SOP G002-v.2.0</b> Page 8 to 21
---	---------------------------------------

third person who are connected with the whistleblower, according to the extent defined by the local legislations.

In case the protection measures could not be implemented for any due reason (e.g. because of local laws provisions), this must be specified in written to the CWBC.

### **6.3 WHO CAN REPORT?**

The persons who can make the reports, the so-called **Whistleblowers**, are all employees<sup>3</sup>, including trainees, managers and directors, members of the Corporate Bodies (Shareholders’ Meeting, Board of Directors, Board of Statutory Auditors, etc.) of the Alfasigma Group, “third parties” which have been in contact with Alfasigma, including self-employed workers and persons working under the supervision and direction of contractors, subcontractors, and third-party suppliers.

Reports can also be made by facilitators or third persons who are connected with the whistleblower and could suffer retaliation in a work-related context, such as for example:

- colleagues or relatives of the whistleblower
- legal entities that the whistleblower owns, work for or are otherwise connected with in a work- related context.

### **6.4 WHAT TO REPORT AND CHARACTERISTICS OF REPORTS**

It may be reported any communication, information, news or fact that in any way comes to the knowledge of the Whistleblower, concerning conduct (of any nature whatsoever, even if merely omissive) attributable to employees, collaborators, members of corporate bodies or “third parties” of the companies of the Group, which constitutes, even if only potentially, a violation:

- of the Global Code of Conduct;
- of laws, regulations or measures of the local authorities<sup>4</sup>;
- of company policies and procedures;
- of the Associations’ Codes of Ethics

---

<sup>3</sup> Whistleblowers also include persons whose employment relationship has ended with respect to events that occurred during the term of the contract, or persons whose employment relationship has not yet begun in cases where information concerning a violation was acquired during the selection process or during pre-contract negotiations.

<sup>4</sup> Some legal areas which are related to reportable allegations within the whistleblowing procedure are: public procurement, financial services, products and markets, prevention of money laundering and terrorist financing, product safety and product compliance, public health, protection of privacy and personal data, etc.



<b><i>TITLE: “Whistleblowing Global Policy”</i></b>	<b>SOP G002-v.2.0</b> <b>Page 9 to 21</b>
---	--

To ensure that the reported facts are well-grounded and properly ascertained, reports must:

- Be circumstantiated and based on precise and concordant factual elements, such as to indicate clearly and completely where, when and how the facts occurred;
- Provide useful elements for the carrying out of checks and investigations by the competent bodies, indicating elements enabling the identification of the person(s) responsible for the reported conduct.

Furthermore, it is the right of the Whistleblowers to:

- Provide any documents that may relate to the reported facts;
- Provide any other information or evidence that may constitute useful feedback on the existence of the Reported Fact.

In order to promote the culture of whistleblowing, Alfasigma promotes reports in both nominative and anonymous form (i.e. without disclosure of the Whistleblower identity). Anonymous reports, as any report, will only be admissible if sufficiently circumstantiated and capable of bringing to light facts, situations, and responsibilities in relation to specific contexts.

In any case, reports concerning the following will not be taken into account:

- Complaints of a personal nature by the Whistleblower<sup>5</sup>;
- Claims that fall under the normal discipline of the employment relationship<sup>6</sup>;
- Adverse reactions related to taking drugs marketed by the Alfasigma Group.

Alfasigma will handle reports and the related processing of personal data ensuring the confidentiality requirements performing the investigative activities consistently with the relevant provisions of the specific internal regulatory documents and in compliance with the applicable legal provisions, including the principles of necessity, proportionality, and lawfulness of processing.

## **6.5 COMPETENCE AND RESPONSIBILITY IN HANDLING REPORTS**

### **6.5.1. Corporate Whistleblowing Committee**

The addressee of the reports made through the whistleblowing web platform “EthicsALine” and/or through other available channel, is identified in the *Corporate Whistleblowing Committee* (hereinafter

---

<sup>5</sup> Such as but not limited to: "I have not received a salary increase" Or: "I do not like the meals offered in the canteen".

<sup>6</sup> Such as but not limited to: "the trade union agreement just reached does not protect me" or "the proposed smart working agreement is not satisfactory!".

<b><i>TITLE: “Whistleblowing Global Policy”</i></b>	<b>SOP G002-v.2.0</b> <b>Page 10 to 21</b>
---	---

also “CWBC”). The CWBC is a collegial organ appointed by the Alfasigma S.p.A. Board of Directors, acting with a proper set of rules (also called “Regulation”). It is composed by three members:

- *Corporate General Counsel;*
- *Head of Corporate Internal Audit & Compliance;*
- *Head of Human Resources International (participates in the CWBC only for reports concerning companies resident outside Italy)*
- *Chairman of the Supervisory Body (participates in the CWBC only for reports concerning companies resident in Italy).*

#### ***6.5.2. Local WB Responsible***

Alfasigma Group Companies shall formally designate an individual (Local Whistleblowing Responsible “LWB Responsible”) or a local committee (Local Whistleblowing Committee “LWBC”) in agreement with CWBC and upon approval of the Local Board of Directors. The designated (individual or committee), duly trained<sup>7</sup>, is responsible of handling reports received through the local reporting channel in line with the principle defined in this procedure and is the reference point for the CWBC. Alfasigma Group Companies are requested to designating a reduced number of LWBR members, considering the general principles of independency and confidentiality.

#### ***6.5.3. Information flows***

In case of allegation referred to a Group Company received through the platform “EthicsALine” or other corporate channels, the CWBC shall evaluate, in compliance with local laws and regulations, whether to inform the LWBR designated:

- Immediately, upon receiving of the report allowing the participation into the Preliminary Analysis; *or*
- After performing the Preliminary Analysis to allow the Investigation execution; *or*
- After the investigation is performed.
- Not informing the LWBR if not mandatory according to local laws and regulations, if the allegation is referred to the LWBR, if the Allegation is revealed as groundless.

In case of allegation received through the local available channels the LWBR must:

For EU Located Companies:

---

<sup>7</sup> A specific training must be locally planned for WB Responsibles with regard to: whistleblowing management and privacy provisions.

<b><i>TITLE: “Whistleblowing Global Policy”</i></b>	<b>SOP G002-v.2.0</b> <b>Page 11 to 21</b>
---	---

- after a preliminary evaluation about the classification (e.g. if the allegation is inherent and verifiable), promptly inform the CWBC to facilitate the Preliminary Analysis, then follow the process as established in section 6.8;

For NON-EU Companies<sup>8</sup>:

- follow the investigation with due professional care and confidentiality evaluating whether to inform the CWBC.
- Periodically inform (at least quarterly) the CWBC about received allegations and their classification.

The LWBR, for all Group Companies, must inform the CWBC as soon as a Relevant<sup>9</sup> issue arise, during the Preliminary Analysis or the Investigation.

In case of local reporting channels, the LWBR will provide all the documentation related to the preliminary analysis (see Attachment B) and investigation activity (see Attachment C) to the CWBC upon request.

## **6.6 PROTECTION OF THE WHISTLEBLOWER**

Alfasigma takes all measures to protect the confidentiality of the Whistleblower’s identity.

Alfasigma prohibits retaliatory or discriminatory acts, direct or indirect, against the Whistleblower for reasons directly or indirectly linked to the report and provides for sanctions<sup>10</sup> against those who violate the measures for the protection of the Whistleblower.

The personal data of the Whistleblower, of the Reported Person and of the other persons involved, acquired in connection with the handling of the report are processed in full compliance with the provisions of local and European legislation on the protection of personal data and of the internal procedures in force on the processing of personal data.

In the event of a retaliatory or discriminatory act as a consequence of the report made, the Whistleblower may notify, the *HR Function*, or the CWBC members for the assessment of:

- the need/appropriateness of restoring the situation and/or remedying the adverse effects of discrimination;

---

<sup>8</sup> Group Companies located in: Russia, Tunisia, China, México, Switzerland, United States, other non-EU Countries.

<sup>9</sup> See the definition of “Relevant” in section 4.

<sup>10</sup> Sanctions are proportionate to the local system of rules and regulations.

<i><b>TITLE: “Whistleblowing Global Policy”</b></i>	<b>SOP G002-v.2.0</b> Page <b>12</b> to <b>21</b>
---	--

- the existence of grounds for proposing disciplinary proceedings against the perpetrator of the retaliation and/or discrimination.

### **6.7 PROTECTION OF THE REPORTED PERSON**

For the protection of the Reported Person, an allegation is not sufficient to initiate any disciplinary proceedings against him/her, but a proper investigation is required following this policy.

In addition, the disciplinary system provides, for the protection of the Reported Person, for sanctions against those who make reports that turn out to be groundless with wilful misconduct or gross negligence.

### **6.8 MANAGEMENT PROCESS OF THE REPORTS**

Section 6.8 describes the reporting management process supervised by CWBC.

The receipt of a report starts the process of whistleblowing management. Upon receipt of the report, the CWBC shall promptly (within 7 days from the report receipt) inform the Whistleblower via EthicsALine or via the other channels used from the Whistleblower, of the taking charge of the report.

The process comprises the following macro-phases:

- *Preliminary analysis*
- *Investigation*
- *Actions to be taken*
- *Reporting.*

#### **6.8.1 Preliminary Analysis**

The CWBC carries out a preliminary analysis of the elements brought to its attention by the report. The purpose of the preliminary analysis is to ascertain the inherence and verifiability of the report. The information relating to this phase is summarized according to the format proposed in Annex B.

Upon completion of the preliminary analysis, the CWBC classifies the report within 30 days as:

- **Inherent and verifiable**, i.e. if the report concerns acts and facts inherent for the companies of the Alfasigma Group and if the report presents all the elements that allow an in-depth investigation to be carried out;

<b><i>TITLE: “Whistleblowing Global Policy”</i></b>	<b>SOP G002-v.2.0</b> <b>Page 13 to 21</b>
---	---

- **Inherent and unverifiable**, i.e. if the report concerns acts and facts inherent for the companies of the Alfasigma Group, but does not present suitable and sufficient elements to allow an in-depth investigation to be carried out;
- **Non inherent**, i.e. if the report concerns acts and facts that are not inherent for the companies of Alfasigma Group.

Inherent acts and facts for the company are the violations referred to in Section 6.3.

In the case of an inherent and unverifiable report, where it is felt that additional information might be useful to supplement the verifiability of the report or to carry out the preliminary analysis, the Whistleblower may be contacted via the EthicsALine messaging tool or through the other used channels. If the Whistleblower does not provide, within 15 days from the request for supplementation, sufficient information to ensure the verifiability of the report, the CWBC will close the report.

In the event of a non-inherent report, the CWBC will close the report.

### **6.8.2 Investigation**

If the outcome of the preliminary analysis has brought to light an inherent and verifiable report, the CWBC will carry out the investigation and in-depth analysis in order to verify whether the reported facts are well-grounded.

The CWBC may appoint *Corporate Internal Audit*, LWBR or an external service provider to carry out the verification activities.

The Board of Statutory Auditors will be promptly informed, in anonymous form, of the content of reports classified as Inherent and Verifiable by the CWBC.

At any time if the report is deemed Relevant<sup>11</sup> the CWBC shall inform the persons holding the following positions in Alfasigma S.p.A:

- Chief Executive Officer;
- Chairman of the Board of Directors;
- Chairman of the Board of Statutory Auditors;
- Chairman of the Supervisory Body (when applicable)

---

<sup>11</sup> According to the definitions above.

<b><i>TITLE: “Whistleblowing Global Policy”</i></b>	<b>SOP G002-v.2.0</b> <b>Page 14 to 21</b>
---	---

The CWBC may always request the support of other competent functions, guaranteeing the general principles of the procedure, in view of the nature and complexity of the report, such as but not limited to:

- **Corporate or Local CFO and/or Corporate or Local Compliance Officer**, in the event of reports of conduct potentially infringing Global Code of Conduct, Anti-Corruption, or in general compliance matters;
- **Corporate or Local HR function**, in the event of reports of conduct potentially infringing applicable labour regulations or relating to organisational or personnel management aspects;
- **Corporate or Local Legal function**, in the case of reports requiring in-depth legal investigations in order to properly assess the reported fact;
- **Corporate or Local HSE (*Health, Safety, Environment*) function**, in the event of reports of situations that could harm the health or safety of employees, citizens or the environment.

If the investigation is entrusted to Corporate Internal Audit, it establishes a work plan to check whether the contents of the report are confirmed. Corporate Internal Audit evaluates the possibility to activate a “spot” audit, according to the regulatory framework of Internal Audit activities.

It remains responsibility of the party entrusted of the investigation by the CWBC:

- to establish a work plan of activities aimed at verifying the allegations;
- to promptly inform the CWBC in case a Relevant<sup>12</sup> issue arise from the investigation;
- to prepare a Whistleblowing Report containing, at least: a summary of the activities carried out; the main findings which allow to reach the proposed classification; Any indications of bad faith on the part of the Whistleblower (see attachment C).

Following the investigation activity, the entrusted party prepares the Final Investigation Report, according to the layout proposed in Annex C, containing the following information:

- Summary of activities carried out;
- The main findings concerning the substantiation or groundlessness of the report
- Any indications of bad faith on the part of the Whistleblower<sup>13</sup>.

---

<sup>12</sup> According to the definition above.

<sup>13</sup> A report was made in bad faith if, in addition to a finding that the report was groundless, the investigation revealed that the report was made in pursuit of specific personal purposes other than those identified in this policy. For example, the desire to discredit a colleague or to tilt the choice in one’s favour on the occasion of a promotion

<b><i>TITLE: “Whistleblowing Global Policy”</i></b>	<b>SOP G002-v.2.0</b> <b>Page 15 to 21</b>
---	---

The Committee provides feedback to the Whistleblower within the terms established by current legislation.

### ***6.8.3 Actions to be undertaken***

At the end of the investigations, the CWBC assesses the actions to be taken depending on the outcome of the investigations, as outlined below:

- **The report turns out to be groundless:** in this case, the CWBC will proceed to dismiss the report, explaining the reasons in the Final Investigation Report;
- **The report turns out to be groundless and made in bad faith:** the CWBC shall assess the appropriateness of requesting the initiation of a sanctioning procedure against the Whistleblower in bad faith and/or other measures deemed appropriate, with the support of the other corporate functions within its organisational competence.
- **The report turns out to be well-grounded / partially well-grounded:** The CWBC assesses, whether to initiate sanction proceedings and/or other measures deemed appropriate;

In the event of Relevant reports, the Final Investigation Report is communicated to the persons holding the following positions in Alfasigma S.p.A:

- Chief Executive Officer;
- Chairman of the Board of Directors;
- Chairman of the Board of Statutory Auditors;

Within the Final Investigation Report, the CWBC indicates any gaps identified within the corporate structure or process concerned by the report and proposes corrective actions and improvement plans to be implemented.

### ***6.8.4 Reporting***

On an annual basis, the CWBC transmits the Summary Report (*at aggregate level*) of all reports received both from “*EthicsALine*” and from *Alfasigma Group Companies* to the following corporate and supervisory bodies of Alfasigma S.p.A:

- To the Board of Directors;
- To the Supervisory Body (when applicable);
- To the Board of Statutory Auditors.

Alfasigma’s supervisory bodies have the power to convene the CWBC in order to request information on the status of the reception and management of reports.

<i><b>TITLE: “Whistleblowing Global Policy”</b></i>	<b>SOP G002-v.2.0</b> <b>Page 16 to 21</b>
---	---

## **7 Disciplinary Measures**

Alfasigma will sanction any illegal conduct that emerges as a result of the investigation carried out according to this policy. Alfasigma, shall in any case make all reasonable efforts to prevent any conduct in violation of this document.

With reference to the application of this procedure, in the event of one of the following situations:

- Whistleblowing Reports made in bad faith or with gross negligence by employees arise, or
- alleged unlawful or irregular behaviour by one or more Alfasigma Group’s employees emerges, or
- the breach of the confidentiality obligations on the Whistleblower’s identity and information or on the Reported Person identity, or
- retaliation or discriminatory acts against the Whistleblower is notified,

the CWBC must evaluate whether to submit the results of the investigation to the competent Human Resources functions.

Disciplinary measures will be proportionate to the extent and severity of the misconduct found and may go as far as termination of employment, according to local laws and regulations.

## **8 Distribution and Adoption**

This policy has the widest possible distribution. It is published on the Intranet and Internet sites of Alfasigma Group. Furthermore, each subsidiary shall follow this policy while implementing local “Addendum”, to ensure full compliance with corporate directives included in this policy. The local Addendum implementation must be adopted by Local Board of Directors informing the CWBC.

To ensure the best distribution and understanding of the document, all Group Companies shall ensure the posting of Attachment A in places visible to Alfasigma employees and “third parties” evaluating the opportunity to translate it in local language and to include local reporting channels, if any. It is possible to change the graphic representation to the Attachment A.



<i>TITLE: “Whistleblowing Global Policy”</i>	<b>SOP G002-v.2.0</b> Page <b>17</b> to <b>21</b>
--	--

## **9 Archiving documentation**

All documentation relating to reports and documentation produced during investigations must be stored securely and in compliance with the regulations in force within Alfasigma on the classification and processing of information, ensuring the highest standards of security and confidentiality. This documentation must only be accessible by the CWBC and personnel authorised by it.

The CWBC is responsible for maintaining and updating the register of authorised persons containing the list of persons authorised from time to time, on a “*need to know*” basis, to be informed of the existence and/or the content of a report and the identity of the Reported Persons, as well as, where permitted by law, of the Whistleblowers.

<b><i>TITLE: “Whistleblowing Global Policy”</i></b>	<b>SOP G002-v.2.0</b> <b>Page 18 to 21</b>
---	---

## ATTACHMENT A

### POSTER

#### **Do you have a Whistleblowing Report that you would like to forward to Alfasigma?**

##### **Who can report?**

ALL: employees, trainees, management, directors, members of the Corporate Bodies (Shareholders’ Meeting, Board of Directors, Board of Statutory Auditors, etc.) of the Alfasigma Group, “third parties” including self-employed workers and persons working under the supervision and direction of contractors, subcontractors, and third-party suppliers.

**What you can report:** Any communication, information, news or fact that in any way comes to the knowledge of the Whistleblower, concerning conduct (of any nature whatsoever, even if merely omissive) attributable to employees, collaborators, members of corporate bodies or “third parties” of the companies of the Group, which constitutes, even if only potentially, a violation:

- of the Global Code of Conduct;
- of laws, regulations or measures of the local authorities;
- of company policies and procedures;
- of the Associations’ Codes of Ethics

**How:** through one of the following channels:

- A web-based dedicated platform “EthicsALine” accessible at <https://alfasigma.com/> in English and on the websites of each Alfasigma Group company in local languages. The platform will allow to report in both written or oral form;
- Personal meetings with a member of the Corporate Whistleblowing Committee/ Local Whistleblowing Responsible
- Other local dedicated channels

**Note:** You can also do it anonymously. Alfasigma will guarantee you confidentiality and anonymity.

##### **What does Alfasigma do when a report has been received?**

<i>TITLE: "Whistleblowing Global Policy"</i>	<b>SOP G002-v.2.0</b> Page <b>19</b> to <b>21</b>
--	--

A specialized team works on the reports in order to verify the information contained therein and take the most appropriate measures (adoption of prevention, mitigation, sanctioning measures, etc.).

**Protection of the whistleblower from threats or acts of retaliation or discrimination:** it is forbidden to carry out threats or acts of retaliation or discrimination, direct or indirect, against the whistleblower for reasons connected, directly or indirectly, to the Whistleblowing Report For further information on the management of the report, please read the Whistleblowing Global Policy

Sanctioning procedure are provided against the Whistleblower in bad faith and/or other measures deemed appropriate

<b>TITLE: “Whistleblowing Global Policy”</b>	<b>SOP G002-v.2.0</b> Page <b>20</b> to <b>21</b>
--	--

**ATTACHMENT B**

**PRELIMINARY ANALYSIS WB REPORT**

Code	COMPANYNAME W_0X_20XX	Allegation date		Report date	
Summary of the content	[Briefly state the content of the report, e.g. (i) favoritism to supplier; (ii) potential conflict of interest; (iii) extortion demands, etc,]				
Receiving party/ies	[Give full name of receiving party/ies and or reporting channel]				
Type	<input type="checkbox"/> Anonymous		<input type="checkbox"/> Nominative		
Inherent and Verifiable	<input type="checkbox"/> Yes		<input type="checkbox"/> Not		
Reported Person / Company	X1, X2, ecc.				

PROPOSAL FOR FURTHER INVESTIGATION

ADDITIONAL NOTES

<b>TITLE: “Whistleblowing Global Policy”</b>	<b>SOP G002-v.2.0</b> Page 21 to 21
--	--

**ATTACHMENT C**

**FINAL INVESTIGATION WB REPORT**

Code	COMPANYNAME W_0X_20XX	Allegation date		Report date	
Summary of the content	[see Preliminary Analysis Report]				
Receiving party/ies	[see Preliminary Analysis Report]				
Reported Person / Company	[see Preliminary Analysis Report]				
Type	<input type="checkbox"/> Anonymous		<input type="checkbox"/> Nominative		
Inherent and Verifiable	<input type="checkbox"/> Yes		<input type="checkbox"/> Not		
Preliminary Analysis performed	[indicate whether the preliminary analysis was conducted at local level or at corporate level]				
Closing status	<input type="checkbox"/> well grounded	<input type="checkbox"/> partially grounded	<input type="checkbox"/> groundless in bad faith	<input type="checkbox"/> groundless	<input type="checkbox"/> not verifiable

PRELIMINARY ANALYSIS PERFORMED

INVESTIGATION PERFORMED

ACTION PLAN PROPOSAL	Owner	Target Date