



# **RULES**

## **WHISTLEBLOWING**

### **L.M. MEDICAL DIVISION SRL**

Pursuant to Legislative Decree No. 24 of 10 March 2023



VERSION: V00

BOARD APPROVAL DATED 15/12/2023

ENTRY INTO FORCE: 17/12/2023

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# 2 History of Revision

Rev.	Date	Summary of Changes
0	17/12/2023	First issue

### 3 Introduction- Legislative Framework

The implementation in the national legal system of a structure to handle whistleblowing and to ensure appropriate protection of the employee who reports unlawful conduct in the workplace is enshrined in international agreements (UN, OECD, Council of Europe) that Italy has ratified, as well as in the recommendations of the Parliamentary Assembly of the Council of Europe.

In detail, Law No. 190 of 6 November 2012, Article 1, Paragraph 51, introduced Article 54-bis into Legislative Decree 165/2001, providing for a measure to facilitate the detection of unlawful conduct, known in English-speaking countries as whistleblowing.

The Regulation for the management of reports and for the implementation of the sanctioning power concerning the protection of the authors of reports of unlawful acts or irregularities of which they become aware during an employment relationship pursuant to Article 54-bis of Legislative Decree 165/2001, was defined by ANAC with further operational provisions.

The European Union then enacted European Directive 2019/1937 on the protection of whistleblowers against breaches of Union law, to establish a minimum level of protection of whistleblowers' rights in all member states.

Italy implemented the European Directive with **Legislative Decree No. 24 of 10 March 2023**.

By approving these Regulations, L.M. MEDICAL DIVISION SRL with registered office in Palazzolo sull'Oglio (BS) via Brigade Alpine no. 9, fraction San Pancrazio, Tax Code and VAT no. 03256010988 (hereinafter the Company for brevity) - in accordance with Article 2, para. 1, letter p) of Legislative Decree 24/2023 - has sought to align itself with the aforesaid legislative provisions, as well as with the directives provided by the N.A.P. and the ANAC.

The aim of the document is to:

- Elucidate the guiding principles of the institution, emphasising the rules that the company must abide by;
- Define procedures for handling alerts;
- Explain in detail the arrangements made to protect the confidentiality of the identity of the reporter, the content of the report and the identity of possible actors involved.

This regulation therefore aims to eliminate those factors that may discourage or hinder the use of the institution, such as doubts and perplexities about the procedure to be followed and fears of reprisals or discrimination.

The aim is to provide the whistleblower with clear operating instructions on the subject, content, recipients and methods of sending reports, as well as on the forms of protection offered by our legal system.

The whistleblowing management process ensures the **confidentiality of the whistleblower's identity** from the moment of receipt and in any subsequent contact. However, this does not imply that reports are anonymous, since whistleblowers are required to declare their identity in order to benefit from the protection provided by whistleblowing.

If the personal information of the reporter is not provided, the report will be considered '**anonymous**'. As a result, it will be treated as an 'ordinary' report instead of a 'protected' report under the WHISTLEBLOWING Decree, and therefore excluded from the application of this Regulation. However, the protections guaranteed by the WHISTLEBLOWING Decree remain valid for the anonymous whistleblower who, once identified, informs ANAC that he or she has suffered retaliation as a result of his or her report.

For more information on Legislative Decree 24/2023 please refer to the [SPECIFIC PAGE OF THE ANAC](#) (National Anti-Corruption Authority) [SITE](#).

## 4 Whistleblowing Regulation

### Art.1 Object of the procedure - channels and violations

This Regulation concerns the procedures and responsibilities defined by the Company for the protection of persons who, within their working environment, report **violations of national or European Union regulations that harm the public interest or the integrity of the Company**.

#### Subject of alerts and channels that can be used

It is possible to report violations consisting of:

- offences falling within the scope of the European Union or national acts indicated in the annex to Legislative Decree 24/2023 or national acts constituting implementation of the European Union acts indicated in [the annex to Directive \(EU\) 2019/1937](#), although not indicated [in the annex to Legislative Decree.Lgs 24/2023](#), relating to the following areas: public procurement; financial services, products and markets and prevention of money laundering and financing of terrorism; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and protection of personal data and security of networks and information systems;
- acts or omissions affecting the financial interests of the Union as referred to in [Article 325 of the Treaty on the Functioning of the European Union](#) specified in the relevant secondary law of the European Union;
- acts or omissions relating to the internal market, as referred to in [Article 26\(2\) of the Treaty on the Functioning of the European Union](#), including infringements of EU competition and State aid rules, as well as infringements relating to the internal market related to acts in breach of corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;
- acts or conduct that frustrate the object or purpose of the provisions of Union acts in the areas mentioned in the preceding paragraphs.

The rules set out in the Regulation **do not apply** to:

- Disputes, claims or demands linked to a personal interest of the complainant or of the person who filed a complaint with the judicial or accounting authorities that relate exclusively to his or her

individual employment relationships, or relating to his or her employment relationships with superiors;

- Complaints of violations already mandatorily regulated by the European Union or national acts indicated in Part II of the Annex to Legislative Decree No. 24 of 23 March 2023 or by national acts constituting the implementation of the European Union acts indicated in Part II of the Annex to Directive (EU) 2019/1937, even if not mentioned in Part II of the aforementioned Annex;
- Allegations of violations relating to national security.

However, the provisions concerning the right of workers to consult their representatives or trade unions, protection against unlawful conduct or acts committed as a result of such consultations, the autonomy of the social partners and their right to enter into collective agreements, and the repression of anti-union conduct under Article 28 of Law No. 300 of 20 May 1970 remain valid.

With regard to the reporting channels that can be activated, it is possible to submit a report via:

- Internal channel activated by the Company
- ANAC External Channel

The protections provided for shall also apply, in the manner provided for by Legislative Decree 24/2023, in the event of a public disclosure or a complaint to the judicial or accounting authorities.

## Art. 2 Definitions

With regard to this regulation, the following definitions apply:

- a. "**Violations**" means conduct, actions or omissions that damage the public interest or integrity of the Company. These include various offences, relevant misconduct, violations of specific EU or national regulations, actions or omissions detrimental to the Union's financial interests, violations concerning the internal market, and conduct that contradicts the purpose or objective of EU provisions in the specified areas;
- b. "**Breach** information" means information, including reasonable suspicions, concerning breaches committed or likely to be committed within the Company, as well as elements relating to conduct aimed at concealing such breaches;
- c. "**Reporting**" or "**Reporting**": communication of information on violations, whether written or oral;+
- d. "**Internal reporting**" means the communication of information on violations through the internal reporting channel specified in Article 4;
- e. "**External reporting**" means the communication of information on violations through the external reporting channel specified in Article 7;
- f. "**Public disclosure**" or "**Public dissemination**" means the dissemination to the public of information on infringements through print, electronic or other means capable of reaching a large number of people;
- g. "**Whistleblower**" (or "**Whistleblower**"): an individual who makes a report or public disclosure of information about violations obtained in the work context;
- h. "**Facilitator**": an individual who supports the reporting person during the reporting process, operating in the same work context and whose help must remain confidential;
- i. "**Employment context**": the work or professional activities, present or past, carried out in the context of the relationships referred to in Article 3(3) or (4) of Legislative Decree 24/2023, through which, regardless of the nature of such activities, a person acquires information about violations and in the

context of which he or she could risk retaliation in the event of a public disclosure or report to the judicial or accounting authorities;

- j. **"Person involved"** means an individual or entity mentioned in the internal or external report or public disclosure as a person associated with the violation or as a person in any way implicated in the reported or publicly disclosed violation;
- k. **"Retaliation"** means any conduct, act or omission, even if only attempted or threatened, which results from a report, judicial or accounting authority report or public disclosure and which causes or is likely to cause unfair harm to the reporting person or the person making the report;
- l. **"Follow-up"** means the action taken by the person in charge of the reporting channel to assess the accuracy of the facts reported, the results of the investigation and any measures taken;
- m. **'Acknowledgement'**: communication to the reporting person with information on the action taken or intended to be taken as a result of the alert.

### Art. 3 Protected subjects

In the context of reports, notifications to judicial or accounting authorities, and public disclosures of violations identified in the normal course of business, the provisions of these Rules apply in particular to

- a) Company employees;
- b) Collaborators in accordance with Article 2 of Legislative Decree No. 81 of 2015 who perform their duties at the institution;
- c) Workers or collaborators employed by entities providing goods, services or carrying out works on behalf of the entity;
- d) Independent professionals and consultants working within the institution;
- e) Volunteers and interns, paid or unpaid, carrying out their activities at [COMPANY NAME];
- f) Shareholders and individuals with management, supervisory, control, or representative responsibilities, even if such functions are exercised de facto.

Protection for the reporter is also guaranteed in the following scenarios:

- a) When the previously mentioned contractual relationship has not yet begun, if the breach information was obtained during the selection process or other pre-contractual steps;
- b) During the probationary period;
- c) After termination of the contractual relationship if information about the breach was obtained during the course of the relationship.

Subject to the provisions of Article 17(2) and (3) of Legislative Decree 24/2023, the protective measures defined in Chapter III of the Decree also apply to

- a) Facilitators;
- b) Persons in the same working environment as the whistleblower, the person who has notified an irregularity to the judicial or accounting authority, or has publicly disclosed an irregularity, and who are related to them by a strong emotional or kinship link up to the fourth degree;
- c) Colleagues of the reporter or of the person who has notified the judicial or accounting authority, or made a public disclosure, and who work in the same context and with whom they maintain a regular relationship;

- d) Entities owned by the whistleblower or the person who has notified the judicial or accounting authority, or publicly disclosed, or for whom these persons work, as well as entities operating in the same work environment as the persons already mentioned.

#### Article 4 Internal Reporting

The Company, having consulted with the trade union representatives or organisations, has set up an internal reporting channel that ensures the protection of the identity of the whistleblower, the individual involved and anyone else mentioned in the report, as well as the content of the report itself and of the attached documentation.

In line with Article 4(2) of Legislative Decree 24/2023, the management of the internal reporting channel is entrusted to an external, autonomous and specifically trained person identified in:

**Dr Sabina Jolanda Megale Maruggi**  
**(henceforth Internal Whistleblowing Manager)**

#### Reporting Requirements

To ensure that reports are properly analysed and assessed by those responsible for receiving and handling them, it is important that they are clearly formulated:

- Personal details of the reporter (if any, otherwise the report will be considered '**anonymous**', see below) and explicit indication that you wish to keep your identity confidential and benefit from the safeguards provided in the event of any retaliation.
- circumstances of time and place in which the reported event occurred;
- description of the fact;
  - It is also useful to attach documents that may provide evidence of the facts being reported, as well as an indication of other persons potentially aware of the facts.
- personal details or other elements enabling identification of the person to whom the reported facts can be attributed.

If the personal information of the reporter is not provided, the report will be considered '**anonymous**'. Accordingly, it will be treated as an 'ordinary' report instead of a 'protected' report under the WHISTLEBLOWING Decree, and thus excluded from the application of these Rules. However, the protections afforded by the WHISTLEBLOWING Decree remain valid for an anonymous whistleblower who, once identified, informs ANAC that he or she has suffered retaliation as a result of his or her report.

#### Reporting Channels and Methods

Reports can be submitted through one of the following methods:

- **Sending a written communication on paper**; to be sent to the WHISTLEBLOWING Reporting Manager in charge:
  - [Dr Sabina Jolanda Megale Maruggi \(c/o Studio Maruggi STP s.r.l.\), Via Paolo VI, n. 1, 20168 Sarezzo \(BS\)](#)
- **Oral presentation through a scheduled appointment in person with** the appointed WHISTLEBLOWING Manager:
  - [Dott. Sabina Jolanda Megale Maruggi \(c/o Studio Maruggi STP s.r.l.\), Via Paolo VI, n. 1, 20168 Sarezzo \(BS\), tel. Secretariat 030 8901170, specifying that this is an appointment for WHISTLEBLOWING](#)

With regard to **any** Whistleblowing Report **sent to an internal subject other than the WHISTLEBLOWING Manager**, if the report is considered a "whistleblowing report". where the whistleblower declares or it is possible to understand that he/she wishes to benefit from the protections provided for by the Whistleblowing Decree, the whistleblowing report shall be forwarded, within seven days of its receipt, to the WHISTLEBLOWING Manager, with simultaneous notification of the transmission to the person making the report.

#### *Sending and Receiving a Written Communication*

In the case of a report sent in writing, the following guidelines apply:

- Send letter or registered mail in an envelope containing two sealed envelopes:
  - the first with the identification data of the reporter together with a photocopy of the identification document;
  - the second with the text of the alert,This ensures that the identification data of the reporter are separated from the report.
- Both of the aforementioned envelopes must then be placed in the third main sealed envelope marked "**PERSONNEL RESERVED**" on the outside to the designated Internal Whistleblowing Manager, as identified above.

The report will then be subject to confidential logging, also by means of a separate register, by the appointed Internal Whistleblowing Manager.

Once received, the Internal Whistleblowing Manager will take the following measures:

- Open the envelope and examine its contents.
- Record the report in the dedicated register, assigning it a sequential number in chronological order (e.g. "Whistleblowing\_1", "Whistleblowing\_2", ... "Whistleblowing\_n").
- If the documents attached to the report contain personal data that can identify the reporter, make a photocopy of them, ensuring that the personal data of the reporter or facilitator, if any, are not disclosed. All other copies are promptly destroyed .
- In the case of a handwritten report, transcribe the contents so that an analogue copy is produced in which the personal details of the reporter or facilitator, if any, are not legible. All other copies produced for this purpose shall be immediately destroyed.
- Mark the original and copies of the report received and any attached documents with the chronological protocol number assigned ("Whistleblowing\_n").
- Store the originals of the reports (containing the whistleblower's personal data) and copies of the reports (without the whistleblower's personal data) separately in secure locations accessible only to the Internal Whistleblowing Manager (e.g. a locked cabinet or safe with keys available only to the WHISTLEBLOWING Manager).
- Send a communication to the reporting person within seven (7) days, indicating receipt of the report and the assigned protocol number<sup>1</sup> .

#### *Sending and Receiving an Oral Communication*

For alerts transmitted orally, the following procedure is followed:

- The whistleblower should request an appointment with the Internal Whistleblowing Manager, using the references above.

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<sup>1</sup> Acknowledgement of receipt may only be sent to non-anonymous reporters who have indicated at least one contact channel.



The requested meeting is organised at the office of the Internal Whistleblowing Manager, and only the Internal Whistleblowing Manager himself/herself will be present. During the appointment, the Internal Whistleblowing Manager will be responsible for:

- Draw up a record of the verbal statements received from the reporter and submit it for his approval, which can be confirmed by his signature.
- Record the report in the dedicated register, assigning a sequential number in chronological order (e.g. "Whistleblowing\_1", "Whistleblowing\_2", ... "Whistleblowing\_n").
- Create an analogue copy (photocopy) of the written account of the oral report, ensuring that the personal data of the reporter or facilitator, if any, are not disclosed. All other copies are immediately destroyed.
- Mark the original and copies of the report received and any attached documents with the assigned chronological protocol number ("Whistleblowing\_n").
- Store the originals of the reports (containing the whistleblower's personal data) and copies of the reports (without the whistleblower's personal data) separately in secure locations accessible only to the Internal Whistleblowing Manager (e.g. a locked cabinet or safe with keys available only to the Internal Whistleblowing Manager).

## Reporting Management

### *General procedure for handling the Report*

The Internal Whistleblowing Manager handles whistleblowing reports according to a well-defined procedural process that complies with the conditions, terms and procedures described below:

- Issue an acknowledgement of receipt of the written report to the reporting party within seven (7) days from the date of receipt (except in the case of oral reports, where the signature of the verbal statements received from the reporting party serves as an acknowledgement of receipt of the report).
- First assessment of the report, in order to determine whether it meets the requirements to be considered as a report under Legislative Decree 24/2023.
- Declaration that the report is inadmissible if it appears to be manifestly unfounded, i.e. lacking in factual elements that justify further examination, or if it is too general to understand the fact reported, or if it is accompanied by irrelevant, inadequate or irrelevant documentation.
- Possible request for additional information from the reporter if the report is not sufficiently detailed, followed by an assessment of its admissibility.
- Initiation of an internal company investigation into the reported facts and conduct once the report has been accepted, in compliance with applicable laws (including Law 300/1970, the GDPR and the Privacy Code), with particular attention to the persons involved.
- Maintaining communication with the reporter.
- Drawing up, on the basis of the data and information gathered, a report closing the investigation explaining its outcome (closure of the proceedings due to lack of sufficient evidence, opening of an internal investigation, organisational measures taken to deal with the problem constructively, referral to a competent authority for further investigation, provided that this does not prejudice the rights of the persons involved).
- Notification of the reporter of the result within three (3) months of receipt of the report, as provided for by Legislative Decree 24/2023.

### *Survey and Reporting Activities*

In the event of the need to initiate an investigation into a report that has been assessed as admissible, the Internal Whistleblowing Manager **promptly notifies the Board of Directors of the opening of an**

investigation procedure, in compliance with the obligation of confidentiality, keeping the Board of Directors informed of the need for and outcome of any verifications with internal functions and staff, or of the need to mandate third parties for specialised investigations.

In the latter case, it is the responsibility of the Internal Whistleblowing Manager:

- issue a formal mandate, defining the scope of action and specifying the information it intends to obtain from the in-depth study requested;
- omit any information that might, even indirectly, lead to the identity of the reporter;
- omit any information relating to the reported person where not strictly necessary for the proper performance of the assignment;
- reiterate to the person in charge the obligation of confidentiality of the data processed (in the case of persons external to the Company, this obligation must be formalised in the service contract on behalf of the WHISTLEBLOWING Manager).

On the basis of the investigation conducted, if the report turns out to be well-founded or in any case appears to be so, the Internal Whistleblowing Manager shall promptly inform the Board of Directors (and, if necessary, the Management and other specifically competent corporate functions), which shall take the necessary decisions and adopt the consequent measures, including the possible reporting of criminal, civil and/or administrative offences to the Judicial Authorities.

On the basis of the decisions taken by the Board of Directors, the Internal Whistleblowing Manager will then be able to notify the whistleblower of the result of the handling of the report, as set out in the procedural process outlined above.

**Reports filed as non-significant are reported to the Board of Directors on a six-monthly basis, stating the subject of the report and the reasons why no further investigation was carried out.**

A full account of the whistleblowing activity is then reported in an Annual Report of the Internal Whistleblowing Manager to the Board of Directors.

#### *Final Results of the Analysis*

In summary, the possible final answers at the end of any of the steps described above could be:

At the end of the first assessment, within seven (7) days of receipt of the report:

- "Blatantly unfounded report not admissible for whistleblowing".
- "Reporting not related to the scope of the whistleblowing legislation as defined by Legislative Decree 24/2023".
- "Inadequately detailed report requiring further interaction with the whistleblower under the terms indicated by the Internal Whistleblowing Manager".
- 'Whistleblowing permissible treatment'.

At the conclusion of the investigation, within three (3) months of receipt of the report, for those eligible for whistleblowing treatment:

- "Report investigated and ultimately dismissed for the following reasons: [...] (lack of sufficient evidence and/or its exclusion from the scope of the whistleblowing legislation as defined by Legislative Decree 24/2023)"
- "Investigated report and, at the end, notification of the adoption of the following organisational, management and control measures taken internally to improve the prevention of possible similar

violations and the suppression of conduct for which disciplinary sanctions are provided for in accordance with the law and the employment contract in force".

- "Report investigated and, in the end, call for the matter to be reported to the competent authorities for further investigation".

### The Functions of the Internal Whistleblowing Manager

As highlighted above, the role of Internal Whistleblowing Manager is assigned by the Company to Dr. Sabina Jolanda Megale Maruggi, who possesses the autonomy, professionalism and competence necessary to perform the role, whose duties, powers and responsibilities are described in the specific assignment entrusted by the Company.

In handling the report, the Internal Whistleblowing Manager ensures:

- Compliance with Legislative Decree 24/2023, the legislation relevant to its tasks (including the Workers' Statute, the GDPR, the Privacy Code) and these regulations
- Accurate and correct fulfilment of the terms, conditions and procedures laid down in these Rules
- The adoption of all appropriate precautions to **ensure the effective and efficient implementation of measures to protect confidentiality** in the management of the information channel (e.g. in the safekeeping and transmission of documents, even if anonymised, to authorised third parties) and with respect to
  - the reporting person;
  - the facilitator;
  - the person involved or in any case the persons mentioned in the report;
  - the content of the report and related documentation.

The Internal Whistleblowing Manager is not obliged to guarantee appointments or meetings with the whistleblower, facilitator or person involved outside working hours or on days of legitimate absence from the workplace (e.g. holidays) or in places that do not guarantee the security and confidentiality of the conversation, if outside the workplace.

### Art. 5 External signalling

An external alert may be submitted if, at the time of its submission, one of the following conditions is met:

- a. The internal reporting channel, as mentioned in Article 4 above, is not active;
- b. The reporter has already submitted an internal report, which was not followed up;
- c. The whistleblower has good reason to believe that, if he or she were to file an internal report, it would not be followed up adequately or could entail a risk of retaliation;
- d. The reporter has good reason to believe that the breach may pose an imminent or obvious danger to the public interest.

The external reporting channel, as provided for in Article 7 of Legislative Decree 24/2023, is established at the National Anti-Corruption Authority ( <https://www.anticorruzione.it/-/whistleblowing> ).

External reports are submitted in writing via the IT platform or orally via telephone lines or voice messaging systems, or, at the request of the reporter, through a scheduled face-to-face meeting within a reasonable period.

Any external report sent to an entity other than the ANAC is transmitted to the latter, within seven days of its receipt, informing the reporter of the transmission.

In managing the external reporting channel, ANAC performs the following activities:

- a) It provides information on the use of internal and external reporting channels, and on the protection measures provided for in Chapter III of Legislative Decree 24/2023, to anyone interested;
- b) Acknowledge receipt of the external report to the reporter within seven days from the date of receipt, unless the reporter explicitly requests otherwise or ANAC considers that the notification may compromise the confidentiality of the reporter's identity;
- c) It maintains a dialogue with the reporter and, if necessary, requests further information;
- d) It diligently follows up on reports received;
- e) It conducts the investigation necessary to respond to the alert, including through hearings and the acquisition of documents;
- f) It shall provide feedback to the reporter within three months, or, if there are justified and substantiated reasons, six months from the date of notification of receipt of the external report, or, in the absence of such notification, at the end of seven days from receipt;
- g) It notifies the reporter of the final outcome.

The ANAC may decide not to follow up reports concerning minor violations and proceed to file them.

#### Art. 6 Duty of confidentiality

Reports must not be used beyond what is strictly necessary for adequate follow-up. The identity of the whistleblower, as well as any other information that may reveal it, whether directly or indirectly, may not be disclosed without his or her explicit consent, except to those authorised to receive or handle reports.

In the context of disciplinary proceedings, the identity of the whistleblower may not be disclosed if the allegation is based on verifications separate and additional to the report, even if arising from the report. If the allegation is based, in whole or in part, on the report and knowledge of the identity of the reporter is essential for the defence of the accused, the report may only be used in disciplinary proceedings with the explicit consent of the reporter to the disclosure of his or her identity. The whistleblower will be notified in writing of the reasons for the disclosure of confidential data, if it is essential to disclose the identity of the whistleblower and related information also for the defence of the person involved.

The report is excluded from access under Articles 22 et seq. of Law No 241 of 7 August 1990.

In accordance with Article 12 of Legislative Decree 24/2023, in proceedings following a report, the individual concerned may be heard, or, at his or her request, shall be heard, including through a documentary procedure, by means of written submissions and documents.

#### Art. 7 Management of personal data

Any processing of personal data must be conducted in accordance with the provisions of Regulation (EU) 2016/679, Legislative Decree of 30 June 2003, No 196 and Legislative Decree of 18 May 2018, No 51. Personal data that is not clearly useful for the processing of a specific report shall not be collected or, if collected in error, shall be deleted immediately. The rights outlined in Articles 15 to

22 of Regulation (EU) 2016/679 may be exercised within the limits of the provisions of Article 2-undecies of Legislative Decree No 196 of 30 June 2003. The Company and the Reporting Entities shall manage the processing of personal data relating to the receipt and handling of reports, in accordance with the principles outlined in Articles 5 and 25 of Regulation (EU) 2016/679 or Articles 3 and 16 of Legislative Decree No.51 of 2018, providing adequate information to the reporting parties and the data subjects, in accordance with Articles 13 and 14 of Regulation (EU) 2016/679 or Article 11 of the aforementioned Legislative Decree No.51 of 2018, and taking appropriate measures to protect the rights and freedoms of the data subjects.

#### Article 8 Archiving of documents relating to alerts

Reports and related documents shall be retained for the period necessary for the processing of the report and, in any case, no longer than five years from the date of the communication of the final result of the reporting procedure, in compliance with the confidentiality obligations of Article 8 of this Regulation and the principle of Article 5(1)(e) of the GDPR and Article 3(1)(e) of Legislative Decree No. 51 of 2018.

#### Article 9 Public Disclosure

A whistleblower who makes a public disclosure enjoys the protection afforded by Legislative Decree 24/2023 if, at the time of disclosure, one of the following conditions is met:

- a. The whistleblower has previously made an internal and an external report, or has directly made an external report, under the conditions and in the manner set out in Articles 4 and 7, and has not received a timely response as to the measures envisaged or taken to follow up the reports;
- b. The reporter has a valid reason to believe that the breach may constitute an imminent or obvious danger to the public interest;
- c. The whistleblower has a valid reason to believe that the external report might entail a risk of retaliation or could not be effectively followed up due to the specific circumstances of the case, such as where evidence might be concealed or destroyed or where there is a well-founded fear that the whistleblower might be in connivance with the perpetrator or involved in the violation.

The rules on professional secrecy for journalists, in relation to the source of the news, remain unchanged.

#### Art. 10 Protection for whistleblowers

The safeguards outlined in Chapter III of LD No. 24/2023 are applied to individuals specified in Art. 3 when the following circumstances are present:

- a. At the time of the report, denunciation or public disclosure, the person making the report or denunciation had valid reasons to believe that the information about the reported or disclosed violations was true and fell within the scope of Article 1 of this Regulation;
- b. The reporting or public disclosure was made in accordance with the provisions of Articles 5 and 9 of these Rules and, in general, Chapter II of Legislative Decree No. 24/2023.

The reasons that led the individual to report, denounce or publicly disclose do not affect his or her protection. However, the whistleblower may be criminally and disciplinarily liable in the case of defamatory or slanderous reports, as set out in Articles 368 and 595 of the Criminal Code and Article 2043 of the Civil Code.

Unless otherwise provided for in Article 12, if the criminal liability of the whistleblower for defamation or slander, or for the same type of offence committed with the report to the judicial or accounting authorities, or his civil liability, in cases of wilful misconduct or gross negligence, is established, even by a judgment of first instance, the protections established in Chapter III of Legislative Decree No. 24/2013 are not guaranteed and the whistleblower or whistleblower is also imposed a disciplinary sanction.

#### Art. 11 Prohibition of reprisals

The organisations and individuals listed in Article 3 shall not be subject to reprisals. In the event of judicial, administrative or extrajudicial litigation concerning the verification of conduct, acts or omissions prohibited by this Article against the persons listed in Article 3, it shall be presumed that they were carried out as a result of the reporting, public disclosure or complaint. Any person engaging in such conduct or acts shall be obliged to prove that they are motivated by reasons unrelated to the reporting, public disclosure or complaint.

#### Art. 12 Limitations of Liability

The body or person indicated in Article 3 shall not be punishable if it discloses or disseminates information on infringements covered by the obligation of confidentiality or relating to the protection of copyright or the protection of personal data, or if it discloses or disseminates information on infringements that damage the reputation of the person involved or reported. This applies when, at the time of the disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary to disclose the breach and the report, public disclosure or denunciation to the judicial or accounting authority was made in accordance with Section 9.

In such circumstances, any further liability, including of a civil or administrative nature, is excluded. Unless a criminal offence is involved, the body or person referred to in Article 3 shall not incur any liability, including of a civil or administrative nature, for acquiring or accessing information on violations.

Rewrite: However, exemption from criminal or any other liability, including civil or administrative liability, is not applicable for actions, conduct or omissions that are not directly related to reporting, reporting to the judicial or accounting authorities or public disclosure, or that are not strictly necessary to expose the offence.

#### Art. 13 Supplementary Rules

Retaliation, obstruction or attempts to obstruct a report, breach of the obligation of confidentiality as set out in Article 6, failure to check and analyse reports received, and reports manifestly made with the intent to defame and/or slander the whistleblower or other individuals are subject to disciplinary sanctions.

Any waiver or agreement, in whole or in part, concerning the rights and protections provided for by these Rules and, in general, by Legislative Decree 24/2023, shall be invalid, unless it is entered into in the form and manner provided for in Article 2113(4) of the Civil Code.

In accordance with Article 18 of Legislative Decree 24/2023, a list of Third Sector entities offering support to whistleblowers is established at ANAC.

For anything not expressly mentioned, reference is made to Legislative Decree 24/2023.

#### **Art. 14 Entry into force and communication**

These Rules and Regulations were ratified by the Board of Directors of L.M. MEDICAL DIVISION SRL on 15/12/2023 and come into force on 17/12/2023, superseding any previous regulations or procedures on the subject.

These regulations and the privacy policy on whistleblowing are communicated and made available to company personnel also by posting them on company notice boards, as well as published in the WHISTLEBLOWING section of the company website, available to all interested parties.