

Whistleblowing Procedure

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1. PURPOSE

The company Temera S.r.l. (the '**Company**') recognises the importance of guaranteeing a system for reporting actions and conduct in breach of current legislation (see below) and of the value system adopted by the Company.

In view of this premise, the purpose of this procedure (the "**Procedure**") is to define an appropriate system for the making and management of Whistleblowing reports (the "**Reports**") pursuant to Legislative Decree 10 March 2023, no. 24, on "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national laws" (the "**Whistleblowing Decree**").

Specifically, the Procedure aims to define:

- the reporting channel made available for making Reports on possible violations committed by the reported person (the '**Reported Person**');
- the objective perimeter of the Reports;
- the category of persons who may make **Whistleblowers** (hereinafter '**Whistleblowers**');
- the manner in which Reports are made and handled, as well as the process that follows their receipt.
- In addition, the Procedure aims to:
 - ensure the confidentiality of the identity of the Whistleblower, the Whistleblower and the content of the Report;
 - protect the Whistleblower from any retaliatory and/or discriminatory conduct, direct or indirect, related to the Whistleblowing;
 - adequately inform the reporting person of the safeguards and support measures put in place in his/her favor in connection with the Report.

2. SCOPE OF APPLICATION

The Procedure applies to all those who, for whatever reason, work for the Company, including, by way of example but not limited to, employees, collaborators, consultants, self-employed workers, trainees, volunteers, suppliers, distributors, shareholders and persons with management, coordination,

representation, supervision and control functions, as well as workers who no longer work for the Company or candidates who have undergone selection or trial phases.

3. REGULATORY SOURCES

The main legal references on which the Procedure is based are set out below:

- Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (the 'European Whistleblowing Directive');
- Whistleblowing Decree (as defined in point 1 above);
- ANAC Resolution No. 311 of 12 July 2023 on 'Guidelines on the protection of persons who report breaches of Union law and the protection of persons who report breaches of national laws. Procedures for the submission and handling of external reports';
- Guidelines issued by Confindustria 'New discipline "Whistleblowing" - operational guide for private entities' of October 2023;
- Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of Personal Data and on the free movement of such Data and repealing Directive 95/46/EC ("GDPR");
- D. Legislative Decree no. 196 of 30 June 2003 on the 'Personal Data Protection Code'.

4. INFRINGEMENT REPORTING SYSTEM

The Company, in compliance with the requirements of the Whistleblowing Decree, defines a specific system for reporting violations, as well as the related organisational and procedural aspects, regulated below.

4.1 Whistleblower

Pursuant to Article 2(1)(g) of the Whistleblowing Decree, the Whistleblower is the natural person who reports information on violations of which he has become aware (or which he suspects have occurred or may occur) in the context of the Company's work.

Reports may be made by the persons – identified as potential Whistleblowers – expressly indicated in Article 3 of the Whistleblowing Decree, namely:

- the employees of the Company¹ ;
- the self-employed;
- collaborators and suppliers of goods and services;
- freelancers and consultants;
- volunteers and trainees, paid and unpaid;
- shareholders and persons with administrative, management, control, supervisory or representative functions, even if such functions are exercised on a de facto basis.

4.2 Reported Persons

The Reported Persons are the natural persons or legal entities mentioned in the Reports as persons to whom the breach is attributed or as persons implicated in the breach reported. By way of example, therefore, the Reported Persons may be: workers who perform their activity, in any capacity whatsoever, in the context of the Company's work; members of corporate bodies; third parties (such as suppliers, consultants, collaborators), etc.

4.3 Reported Cases

The subject of the Report is defined as the written or oral communication of information on violations (Article 2(1)(c) of the Whistleblowing Decree).

Specifically, it is possible to report any information, news or facts that come to the knowledge of the Whistleblower concerning conduct (of any nature, even if merely omissive) attributable to the Reported Person (referred to in point 4.2 above) that constitutes, even potentially:

- offences falling within the scope of the European Union or national acts set out in the Annex to the Whistleblowing Decree or national acts constituting implementation of the European Union acts set out in the Annex to Directive (EU) 2019/1937, relating to the following areas: public procurement; financial services, products and markets and prevention of

¹ This includes persons (i) whose legal relationship with the Company has not yet commenced, if information about violations was acquired during the selection process or in other pre-contractual stages; (ii) who have become aware of violations during the probationary period; (iii) whose legal relationship with the Company has ended, provided that they have become aware of violations during the course of the employment relationship.

money laundering and terrorist financing; 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 personal data protection and security of networks and information systems;

- acts or omissions affecting the financial interests of the Union;
- acts or omissions concerning the internal market, including violations of EU competition and state aid rules, as well as violations concerning 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 the European Union in the areas indicated in the preceding points.

On the contrary, in accordance with the provisions of Article 1(2) of the Whistleblowing Decree, allegations, claims or requests linked to a personal interest of the Whistleblower that relate exclusively to his or her individual employment relationships or inherent to his or her employment relationships with hierarchically superior figures cannot be the subject of Whistleblowing.

4.4 Internal Reporting Channel

The Company makes available to potential Whistleblowers an internal reporting channel capable of guaranteeing, also by means of appropriate cryptographic tools, the confidentiality of the identity of the Whistleblower and of any Reported Persons, as well as the content of the Report.

Specifically, information on potential violations can be communicated to the Whistleblowing Committee (see below) through the **Whistlelink Platform** - made available to the Company on its website - which complies with the European Whistleblowing Directive, the Whistleblowing Decree and the GDPR, as well as being ISO 27001 certified.

The Whistlelink Platform allows reporting in two different ways:

- in **written** form, by filling in the dedicated online form;
- **orally**, by means of the voice messaging function through which the Whistleblower can record a voice message that will be, via the Whistlelink Platform, saved and stored for later management.

In order to ensure an efficient and effective handling of Reports, and to allow for any further investigation of reported violations, Reports must be substantiated and exhaustive, and based on precise and concordant elements.

In this respect, it is appropriate for the reporting party to specify several elements during the reporting phase, such as:

- **his identification data and contact details** to be contacted for any further information and for necessary updates on the process of handling the Report (see below);
- the **particulars of the Reported Person** (name, surname, company function) or other elements enabling the identification of the person who committed the offence;
- the **circumstances of place and time** in which the facts that are the subject of the Report occurred and, therefore, a **description of the facts** that are the subject of the Report, specifying, where possible, the manner in which the facts that are the subject of the Report came to attention;
- any **documentation** to be attached to the Report that confirms the validity of what has been communicated;
- the disclosure of any **interest** related to the Whistleblowing that the Whistleblower may have (on his/her own behalf or on behalf of a third party).

Through the Whistlelink Platform it is also possible to forward anonymous Reports (i.e. without any element allowing the identification of the Whistleblower); anonymous Reports will be taken into account if they are sufficiently precise and consistent and such as to allow the understanding of the facts and situations reported (directly or through investigation).

4.5 Reporting Management

The Company has deemed it appropriate to entrust the management of Reports to the Whistleblowing Committee especially established and composed of CHIARA LIGUORI e SILVIA CALUSI, respectively Legal & Compliance Supervisor Europe and Legal Counsel Europe. The Whistleblowing Committee, in fact - by virtue of the characteristics of impartiality and independence that distinguish it - is a body endowed with the necessary autonomy to ensure that Reports are handled appropriately and in accordance with the provisions of the Whistleblowing Decree.

In general, however, all the persons involved in any capacity in the process of handling the Report are obliged to guarantee the confidentiality and security of the information received, with regard to the subject of the Report, the identity of the Reporting Party and of the Reported Person.

If the members of the Whistleblowing Committee coincide with the Whistleblower, the Reported Person or, in any case, with a person involved in or affected by the Whistleblowing Report, the Report may be addressed to CHIARA FORNI, Talent Acquisition Lead Europe, who shall handle the Whistleblowing independently and always in compliance with the confidentiality obligation provided for in the Whistleblowing Decree.

Without prejudice to the guarantee of confidentiality with regard to the aspects listed above, depending on the content of the Report, (i) persons working in other departments may be involved for the appropriate investigations, as well as (ii) external consultants who can provide support in the management of the Report.

In accordance with the dictate of Article 5 of the Whistleblowing Decree, the Whistlelink Platform, once it receives the Report, issues the Whistleblower with an acknowledgement of receipt **within seven days** of its receipt.

The Whistleblowing Committee, at this point – possibly assisted by the most appropriate internal functions in relation to the subject of the Report or by external consultants – carries out a preliminary assessment on the existence of the essential requirements of the Report, at the end of which:

- if the Report is deemed to be unfounded / unreliable / lacking sufficient information to allow an understanding of the events or to proceed with further investigation, it is archived, with simultaneous communication of the archiving to the Whistleblower;
- if the Report is found not to be manifestly unfounded, an investigation is commenced with a view to reconstructing the facts reported, with the possible involvement of the functions concerned.
 - During the period of the investigation, the Whistleblower may be contacted for any interlocutions, insights or additions.
 - Where it proves necessary to avail of the technical assistance of third-party professionals, as well as of the support of other corporate functions, any type of data that might allow the identification of the Reporting Person or of any other person involved will be obscured.

- At the outcome of the investigation – and in any case **within three months** from the date of the acknowledgement of receipt – the Whistleblowing Committee must provide feedback to the Whistleblower, informing him/her of the follow-up that has been given/that is intended to be given to the Report or of the progress of the investigation.
- In any case, the Whistleblower may, at any time, request information from the Whistleblowing Committee on the progress of the Whistleblowing management process;
- if the Report is classified as 'bad faith' – i.e. if it is manifestly opportunistic and/or made with wilful misconduct or gross negligence – the conduct will be reported to the competent functions for any disciplinary action to be taken against the Whistleblower.

The Whistleblowing Committee ensures an annual summary flow on the reports received to the Board of Directors, without prejudice to the obligation to promptly inform the Board of Directors in the event of serious events requiring immediate communication.

An internal Report submitted to a person other than the Whistleblowing Committee shall be forwarded to the latter by the actual recipient **within seven days** of its receipt, and the Whistleblower shall be simultaneously informed of the transmission of the Report to the Whistleblowing Committee.

Furthermore, the Company has adopted a Code of Ethics aimed at setting out the ethical principles, values and general rules that, like the legal, regulatory and contractual ones, characterise the Group's organisation and activities.

Any report relating to violations of the Code of Ethics that, at the same time, constitutes a violation of the regulations indicated in point 4.3 above in the area of Whistleblowing will be dealt with by the Whistleblowing Committee on the basis of the provisions contained in this Procedure.

4.6 'External' Reporting Channels

Article 6 of the Whistleblowing Decree also provides for the possibility of reporting information on violations through the external reporting channel made available by the National Anti-Corruption Authority ('ANAC') at the following link:

<https://whistleblowing.anticorruzione.it/#/2>.

Recourse to the external reporting channel of the ANAC is only allowed in the event that:

- (a) an internal whistleblowing channel has not been activated or, if activated, it does not comply with the legal requirements of the Whistleblowing Decree;
- (b) the Whistleblower has made an internal Report and this has not been followed up;
- (c) the Whistleblower has reasonable grounds to believe that, by making an internal Report, the Report would not be effectively followed up, or that the Report may give rise to the risk of retaliation;
- (d) the Whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

Finally, the Whistleblowing Decree also recognises the possibility for Whistleblowers to turn to the Judicial Authority to file a report of unlawful conduct of which they have become aware within the work context.

5. PROTECTIVE MEASURES

5.1 Protection measures against the Whistleblower

In accordance with the regulatory provisions of the Whistleblowing Decree, the Company adopts a series of measures aimed at protecting the figure of the Whistleblower³.

In this regard, the Company:

- has set up an appropriate reporting channel to ensure the confidentiality of the Whistleblower in both written and oral reporting;
- has adopted measures to ensure the confidentiality of the identity of the Whistleblower also in the context of disciplinary proceedings initiated by the institution against the alleged perpetrator of the reported conduct;

² Moreover, the Whistleblower may make a public disclosure (through the press, electronic media or, in any case, media capable of reaching a large number of people) in the cases expressly indicated in Article 15 of the Whistleblowing Decree.

³ The protections afforded to the Whistleblower also extend to: (i) the facilitators, i.e. the natural persons who assist the Whistleblower in the reporting process operating within the same work context and whose assistance must be kept confidential; (ii) the persons in the same work context as the Whistleblower, who are linked to the Whistleblower by a stable emotional or family relationship up to the fourth degree (iii) co-workers of the Whistleblower who work in the same work context and have a regular relationship with the Whistleblower; (iv) entities owned by or for which the Whistleblower works, as well as (v) entities operating in the same work context as the above-mentioned persons.

- prohibits direct or indirect retaliatory or discriminatory acts against the Whistleblower for reasons directly or indirectly related to the Whistleblowing;
- provides for sanctions against those who violate Whistleblower protection measures.

Pursuant to Article 2, letter m) of the Whistleblowing Decree, retaliation means any conduct, act or omission, even if only attempted or threatened, carried out as a consequence of and by reason of the Report and which causes or may cause the Whistleblower, directly or indirectly, unjust damage.

Examples of retaliatory behaviour include, but are not limited to, the following:

- dismissal, suspension or equivalent measures;
- relegation or non-promotion;
- change of duties, change of job, reduction of salary, change of working hours;
- suspension of training or restriction of access to it;
- coercion, intimidation, harassment or ostracism;
- discrimination or other unfavourable treatment;
- etc.

In the event of retaliatory or discriminatory acts, even if only attempted or threatened, as a consequence of the Report made, the person who believes he/she has suffered retaliation shall notify the ANAC, which will have the task of ascertaining the causal link between the retaliation and the Report and, therefore, of taking the consequent measures.

The protective measures also apply in the case of the use of external reporting channels.

5.2 Disciplinary system

They are a source of responsibility – in disciplinary and other competent locations – any forms of abuse or intentional exploitation of the company's Whistleblowing system, such as:

- Reports that turn out to be unfounded, made with wilful misconduct or gross negligence, or those that are manifestly opportunistic and/or made

with the sole aim of harming the reported person or other persons. To protect and guarantee the Whistleblower, however, the Report is not sufficient to initiate disciplinary proceedings against him/her, but is necessary to carry out the investigations provided for by the Procedure;

- established violations of the measures put in place to protect the Whistleblower, including any discriminatory acts adopted against the Whistleblower or pressure or discrimination aimed at influencing the investigation of the report.

It goes without saying, in any case, that the conduct of the infringer is also a source of disciplinary liability.

Disciplinary sanctions will be proportionate to the extent and seriousness of the unlawful conduct ascertained and may also lead to the termination of the employment or consultancy relationship, in compliance with the applicable legal provisions as well as with the CCNL regulations of the relevant sector.

The Whistleblower loses protection (i) if the Whistleblower's criminal liability for offences of defamation or slander is established, even by a judgment of first instance, or if such offences are committed by reporting to the Judicial or Accounting Authorities; (ii) in the event of civil liability for the same title due to wilful misconduct or gross negligence.

6. ARCHIVING OF THE DOCUMENTATION

All documents relating to Reports, the Reports themselves and the documentation produced during investigations are stored securely and in accordance with the Company's rules on the classification and processing of information, guaranteeing the highest standards of security and confidentiality.

The Reports and the documentation relating to the Reports will be kept only for the time necessary for the processing of the Report and, in any case, no longer than five years from the date of communication of the final outcome of the Reporting procedure, in compliance with confidentiality obligations and the principle laid down in Article 5(1)(e) of the GDPR, without prejudice to the right to keep such documentation for a longer period in relation to the Company's rights protection requirements.



Without prejudice to the rights recognisable to the Whistleblower under Articles 15 et seq. of the GDPR, the Report and the annexed documentation may not be viewed or copied by any applicant.

For further information on the Personal Data processing activities related to the management of the Reports, please refer to the relevant Notice prepared by the Company pursuant to Articles 13 and 14 GDPR.

7. ADVERTISING AND COMMUNICATION

For any doubts or requests concerning the application of the Procedure, addressees may contact Legal Department Europe.

The addressees of the Procedure shall also be informed of it promptly after its adoption. Information on the Internal Reporting Channel and the Reporting Procedure is published on the Company's website.