



P31 Whistleblowing

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1. PURPOSE

The purpose of this procedure is to illustrate the methods for sending reports, the principles put in place to safeguard reporting parties, the related management process as well as any possible action resulting from the violations found.

2. APPLICATION

Any misconduct or irregularities that may arise in the workplace.

3. REFERENCES

3.1 References

Legislative Decree 231/2001
Code of Ethics - Confindustria Dispositivi Medici
Legislative Decree no. 24/2023

Please refer to “Applicable standards and regulations” attached to the Quality Manual for the editions of applicable standards and regulations.

3.2 Definitions

1. **Company:** Angiodroid SpA, with legal and operational headquarters in Via Speranza, 35 - 40068 San Lazzaro di Savena (BO).
2. **Whistleblower:** the natural person who makes the report or public disclosure of information about violations acquired in the context of his or her work context.
3. **Violation(s):** relevant unlawful conduct pursuant to Legislative Decree no. 231/2001

or violations of the Organizational Model adopted by the Company.

4. **Reporting:** the communication, written or oral, of information about the Violations, submitted through the reporting channels described below.
5. **Person Involved/Reported:** The person or entity named in the internal or external report or public disclosure as the person to whom the violation is attributed or as the person otherwise implicated in the reported or publicly disclosed violation.
6. **Facilitator:** the natural person who assists the whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential.
7. **Work context:** the work or professional activities, present or past, carried out within the framework of the relationships referred to in Article 3, paragraphs 3 and 4, of Legislative Decree no. 24/2023, through which, regardless of the nature of such activities, a person acquires information on violations and in the context of which he or she could risk suffering retaliation in the event of a report or public disclosure or complaint to the judicial or accounting authority.
8. **Organizational Model:** the organizational, management and control model adopted by the Company pursuant to Legislative Decree 231/01.
9. **Retaliation – Retaliatory Measures:** any behaviour, act or omission, even if only attempted or threatened - such as (by way of example) dismissal, demotion of rank, reduction of salary, an act of discrimination and any other conduct described in art. 17 of the WB Decree - put in place by reason of the Report, the complaint to the judicial or accounting authority or the public disclosure and which causes or may cause the reporting person or to the person who has complained, directly or indirectly, of prejudice.

4. RESPONSIBILITY

The responsibilities are described within this procedure.

5. PROCEDURE

5.1 Description of the process

5.1.1) Reporting Parties

The Whistleblowers can be all employees of the Company, both those with permanent employment contracts and those with fixed-term employment contracts. To these are added the Company's collaborators, regardless of the employment relationship with the latter (self-employed, supply, consultancy, voluntary collaboration and/or trainees). Shareholders and persons with administrative, managerial, control, supervisory or representative functions may also report Violations. The protection of these subjects applies both if the report is made during the employment relationship or other type of legal relationship, both during the

probationary period and before (e.g. during the selection procedure) or after the establishment of the employment or other legal relationship.

5.1.2) Subject of the report

The subject matter of the Report is broad and includes any type of Violation as defined above. The Report may also concern illegal activities that have not yet been carried out, but that the Whistleblower reasonably believes may occur in the presence of concrete, precise and consistent elements, as well as well-founded suspicions of the commission of illegal activities.

Mere irregularities in the management of activities or disputes, claims or requests related to a personal interest of the Whistleblower that relate exclusively to their individual employment relationships cannot be reported

Information on violations must relate to conduct, acts or omissions of which the Whistleblower has become aware in the Work Context. The Report may not concern situations of a personal nature concerning claims or grievances relating to relations with hierarchical superiors or colleagues, as well as relating to the performance of one's work. Reports of this kind will not be taken into consideration.

5.1.3) Content of the report

As far as the content of the report is concerned, it must be as detailed as possible and must contain all the elements useful for reconstructing the fact and ascertaining the validity of what has been reported. In particular, the report must contain the following elements:

- circumstances of time and place in which the event that is the subject of the report occurred;
- description of the fact;
- name and surname, or any other information useful to identify the perpetrator of the fact that is reported, as well as any other subjects involved;
- any other parties who may report on the fact.

Reports from which it is not possible to derive the identity of the whistleblower are to be considered anonymous. Anonymous reports, received through internal channels, where substantiated, are handled in the same way as other protected reports. Anonymous reports, received through internal channels, are in any case recorded and stored.

5.1.4) Recipient of the report

The recipient of the report has been identified as the Company's HR Manager (hereinafter "HR Manager" or "Whistleblowing Manager").

In the event of a Report received by the HR Manager, the latter, once the admissibility has been verified, will inform the Supervisory Body, for the evaluation of the case and will coordinate with the latter in the investigation activity, always in compliance with the obligation of confidentiality. In the event of a conflict of interest (i.e. the HR manager is the person involved in the Report), and without prejudice to the provisions of the WB Decree on reporting, the Report may be communicated, in the same manner as described in the following paragraph, to the Supervisory Body.

The Company informs that there are 2 (two) different reporting channels that may be used by Whistleblowers under certain conditions, progressively and in a subsidiary manner as described in paragraph 5.1.5.

5.1.5) How to send

5.1.5.1) Internal Reporting Channel

The Company provides 2 (2) different channels for internal reporting, including (in order of priority):

1. Sending a registered letter in a sealed envelope addressed to the HR Manager at the registered office of Angiodroid, Via Speranza, 35, 40068 San Lazzaro di Savena (BO). The following term must be written on the sealed envelope: "Confidential-Confidential";
2. A telephone communication to the HR Manager at the Company's number (+390510261383), with the right for the Whistleblower to request a direct meeting with the same who, subject to the consent of the Whistleblower, will draw up a specific report, adopting the appropriate confidentiality precautions. The meeting must be guaranteed within a reasonable time (e.g. within 10/15 days). The meeting must be held in a suitable place to guarantee the confidentiality of the Whistleblower.

5.1.5.2) External Signaling Channel

Whistleblowers may use the external channel set up by ANAC at the following link: <https://whistleblowing.anticorruzione.it/#/> when:

- there is no mandatory activation of the internal reporting channel in the context of the work context, i.e. this, even if mandatory, is not active or, even if activated, does not comply with the requirements of the law;
- the Whistleblower has already made an internal report and the same has not been followed up;
- the Whistleblower has reasonable grounds to believe that, if the Whistleblower were to make an internal report, it would not be effectively followed up or that the report could lead to a risk of retaliation;
- the Whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

5.1.5.3) Public disclosures

Whistleblowers may directly make a "public disclosure" (through the press, electronic means or, in any case, means of dissemination capable of reaching a large number of people) when:

- the reporting person has previously made an internal and external report or has directly made an external report and has not been responded to within the established deadlines regarding the measures envisaged or adopted to follow up on the reports;

- the reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
- the reporting person has reasonable grounds to believe that the external report may carry a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as those in which evidence may be concealed or destroyed or where there is a well-founded fear that the person receiving the report may be colluding with or involved in the infringement.

The WB Decree also recognises the possibility for Whistleblowers to refer the matter to the Judicial Authority to submit a complaint of unlawful conduct of which they have become aware within the work context.

5.1.6) Verification, verification and results of reports

The HR Manager has received the report:

- must acknowledge receipt of the Report to the Whistleblower within 7 days of communication;
- follows up on the Report by providing updates on the case to the Whistleblower at least every three months from the communication of the Report.

For the purposes of the above verification, the HR Manager may interact, even directly, with the Whistleblower, taking care to take all precautions to ensure maximum confidentiality, and may transmit the Report, after making it completely anonymous, to other parties to acquire further information and observations and/or for assistance in the investigation. If, at the end of the verification, the Report is found to be well-founded, the HR Manager will communicate the Report and the outcome of the verification to the Governing Body (BoD) so that it can take the appropriate measures.

If, in relation to the nature of the violation, the legal conditions are met, the Governing Body (BoD) will file a complaint with the competent Judicial Authority, informing the HR Manager.

The data and documents subject to the report are kept for the time necessary to process the specific report and in any case no longer than 5 (five) years from the date of communication of the outcome of the reporting procedure.

5.2 Confidentiality and protection of privacy

The Company guarantees and ensures the protection of the personal data of the Whistleblower and of the other subjects to whom the protection of confidentiality applies, such as the reported person and all other subjects involved, as "interested parties" in the processing of the data.

The person in charge of managing the Reports (the HR Manager) has been adequately designated in writing, with precise definition of the role, responsibilities and duty of confidentiality of information, as well as trained and instructed in the processing of data according to the regulations in force.

5.3 Protection of the whistleblower, the reported and extension of protections

The identity of the Whistleblower is protected at all stages of the procedure described in the preceding paragraphs. Therefore, it cannot be disclosed without his express consent; This protection refers not only to the name of the whistleblower but also to all the elements of the report, from which the identification of the whistleblower can be derived, even indirectly. The protection also applies to the company's top management.

In the event of disciplinary proceedings being initiated as a result of the facts that are the subject of the report, the identity of the whistleblower may be revealed if the objection to the disciplinary charge is based, in whole or in part, only on knowledge of the identity of the whistleblower, but always only with the explicit consent of the Whistleblower, provided that this circumstance is deduced and proven by the latter during the hearing or through the presentation of defence briefs.

The Whistleblower may not be the object and recipient of Retaliatory Measures, direct or indirect, affecting working conditions for reasons directly or indirectly related to the complaint. The superior who receives a report from a collaborator must inform the HR Manager using all precautions to keep the identity of the Whistleblower confidential. The violation of the protection of the confidentiality of the Whistleblower, except in cases in which the disclosure of his/her identity is permitted by law, as highlighted above, is in turn a source of disciplinary liability and sanctions by the competent authorities.

The denunciation of unlawful conduct is exempt from access to the documents referred to in art. 22 et seq. of Law 241/1990 and subsequent amendments and additions.

The protection measures provided for the Whistleblower also extend to and apply:

- a) to persons in the same working context as the Whistleblower and to those persons who are linked to him by a stable emotional or family bond within the fourth degree;
- b) to the reporting person's work colleagues, who work in the same work context and who have a habitual and current relationship with the reporting person.
- c) to entities owned by the reporting person or for which the same persons work, as well as to entities operating in the same working context as the aforementioned persons, to the Facilitators and, in general, to all the persons indicated in art. 3, fifth paragraph of the WB Decree.

No protection is due if the Whistleblower incurs criminal liability by way of slander (Article 368 of the Criminal Code) or defamation (Article 595 of the Criminal Code), with a sentence of first instance or when the other hypotheses provided for by Art. 16 of the WB Decree. In such cases, a disciplinary sanction will be imposed on the Whistleblower as provided for in the Organizational Model.

The protection of the identity is also guaranteed to the person reported. In the reporting procedure, the person reported may be heard, also at his or her request, through the acquisition of written observations and documents. The confidentiality of the reported person is guaranteed until the conclusion of the proceedings initiated by reason of the report and in compliance with the same guarantees provided for the whistleblower.

To protect the reported, it is clarified that:

1. Reports must not contain allegations that the whistleblower knows to be false;
2. Reporting cannot be used as a tool to resolve mere personal issues.

5.4 Reporting Discriminatory Behavior

The Company protects the Whistleblower from any form of Retaliation, direct or indirect, by applying the disciplinary sanctions provided for in the Organizational Model against the

object(s) and without prejudice to the additional forms of liability provided for by the law in force against him/her (disciplinary, civil, criminal, administrative-accounting liability).

The employee who believes that he or she has suffered a Retaliation for having made a Whistle Complaint must give detailed notice of the discrimination to the HR Manager, who promptly assesses the opportunity/need to take measures to restore the situation and/or to remedy the negative effects of the Retaliation and the existence of the conditions to initiate disciplinary proceedings against the employee who is responsible for it.

5.5 Training and monitoring activities

The Company promotes information and training activities in relation to this procedure. The Company periodically reviews this procedure to ensure its effectiveness over time and to implement improvements if necessary. In the event of violations, after consulting the HR Manager, any need for revisions or procedural improvements that may prevent the recurrence of the violation is identified. It is understood that all the Departments/Company functions involved in the process described above are responsible, as far as they are competent, for detecting company events that involve the need to adapt this document and for reporting it.

For anything not provided for in this Procedure, the provisions of Legislative Decree no. 24/2023, the "Guidelines on the protection of persons who report violations of Union law and protection of persons who report violations of national regulatory provisions – procedures for the submission and management of external reports" (Resolution no. 311 of 12 July 2023) and the Confindustria Guidelines of 27/10/2023 "New regulations" apply "Whistleblowing" operational guide for private entities".

6. ATTACHMENTS

None.

7. DISTRIBUTION LIST

All the resources in the Organization Chart.

8. LIST OF CHANGES

ID	Date	Description	Affected documents
Ed.00	21/10/2024	First Issue	-