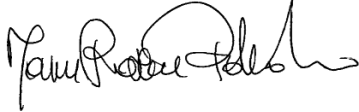
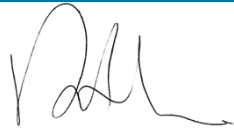


## **WHISTLEBLOWING POLICY**

### **Version History**

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### **Final Approval**

| MINIMUM REQUIRED | APPROVER                                        | SIGNATURE                                                                            | APPROVAL DATE |
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| Approver         | Roberto Ascione                                 |  | 03.11.2025    |



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## 1. Foreword

For Healthware Group, compliance with the values and principles enshrined in its Code of Ethics is the responsibility of all — those who work in the Group, those who work on behalf of the Group, and third parties.

In order to safeguard the values of integrity and ethical behavior expressed in its Code of Ethics, the Healthware Group supports and encourages anyone intending to report potential inappropriate conduct, misconduct or alleged breach of the principles set forth in its Code of Ethics, in its Organizational Model pursuant to **Italian Legislative Decree No. 231/200**, in Group policies and procedures and, in general, potential breaches of laws and regulations.

Everybody is invited to report any misconduct or unacceptable behavior, so that such occurrences can be promptly stopped and action can be taken against the person(s) to whom the misconduct or unacceptable behavior is attributed. Inadequate handling of reports may result in the risk of legal action or penalties against the Company, as well as negative impacts on its image and reputation.

The use of a reporting system often brings with it fears and prejudices in potential whistleblowers concerns mainly related to the establishment of a hostile climate based on control and mutual accusations.

The reporting system is not intended to be an instrument of accusation against other people, but rather an effective tool for protecting oneself, collaborators, the work environment and the whole community.

The purpose of this procedure is also to allow the whistleblower (reporting individual) to report, in a confidential and protected manner, the aforementioned “violations,” namely any unlawful acts and/or irregular conduct identified in the workplace, in accordance with Article 2 of Legislative Decree 24/2023, as well as matters related to **gender equality (UNI/PDR 125:2022)**. This includes any forms of physical, verbal, or digital abuse in the workplace, as well as any opinions and suggestions for change or improvement within the organization regarding gender equality.

## 2. Purpose of the Policy

This Whistleblowing Policy sets out the principles for making, receiving, investigating and addressing disclosures raised by Whistleblowers. It outlines the appropriate escalation paths, refers to legislative terms, where relevant, and sets out the responsibilities and obligations that apply to eligible whistleblowers and eligible recipients.

The policy contains guidance about:

- Making a whistleblowing disclosure
- Receiving a whistleblowing disclosure made to an eligible recipient at Healthware
- Protections available to Whistleblowers
- Healthware’s process to investigate disclosures.

The Policy governs all phases of the process, from submitting the report to its receipt by recipients and the analysis, processing and decision-making based on the report, guaranteeing the confidentiality of the whistleblower (and the person concerned by the report) and the whistleblower's safety from possible retaliation and/or discrimination resulting from the report.

*For further information on the procedure for submitting reports, go to Annex 1.*

### 3. Definitions

- **"Report"** means any communication concerning behavior (of any nature, including also mere omissions) and/or information that may constitute the grounds of a criminal offence or, in any case, inappropriate conduct, misconduct or alleged breach of the principles expressed in the Code of Ethics, in the Organizational Model pursuant to Legislative Decree No. 231/2001 (where applicable), in the policies and procedures, and by laws and regulations applicable to the Healthware Group srl.
- **"Whistleblower"** means any employee and/or collaborator, anyone who has business relationships with the Company (customers, suppliers, business partners), as well as third parties.
- **"Whistleblowing Platform"** is a digital system that the Healthware Group has adopted not only to comply with specific regulatory requirements, but also and above all to convey to its employees and third parties the values of transparency, integrity and ethics laid down in its Code of Ethics. The platform offers a certified guarantee of the highest standards of security and data protection: any processing of sensitive personal data will take place in full compliance with applicable regulations in force.
- **"Whistleblowing Committee"** is an autonomous and independent body appointed ad hoc and responsible for receiving and managing reports made using the whistleblowing channel. It is composed by Compliance Director of the Company and an external Counsel appointed by the Company.
- **"Organizational Model 231"** is the Organization, Management and Control Model adopted by Healthware Group SRL pursuant to Legislative Decree 231/01;
- **Gender Equality Steering Committee:** a group responsible for ensuring that the company actively promotes gender equality and maintains an inclusive work environment. In compliance with UNI/PdR 125:2022, the committee must include at least the Company Management and the Human Resources (HR) Manager. Furthermore, it is recommended that the committee have balanced gender representation to ensure that equality is also reflected within the decision-making group.

### 4. Whistleblower legislation

The Policy had been developed having regard to relevant legislation as follows:



- European Union adopted the Whistleblowers Directive (**Directive (EU) 2019/1937**). Based on this European Whistleblowers Directive, the Protected Disclosures (Amendment) Act 2022 entered into force in Ireland (the “Act”). This Act update the Protected Disclosures Act 2014 and also transposed the EU Whistleblowers Directive into Irish law. Other countries in the European Union, have also adopted the Directive;
- Guidelines of the National Council of Chartered Accountants and Accounting Experts of October 2023 "New Whistleblowing discipline and impact on **Legislative Decree 231/2001**";
- the **Law Decree No. 24/2023**. (The Act and the Decree are collectively referred to herein as the “**Laws**”). The Decree enhances the principles of transparency and accountability in reporting and applies to private companies who meet certain criteria.);
- **ANAC Guidelines** adopted with resolution of 12 July 2023 "Guidelines on the protection of people who report violations of Union law and protection of people who report violations of national regulatory provisions. Procedures for the presentation and management of external reports";
- **UNI PDR 125:2022**: A Reference Practice that requires the adoption of specific KPIs (Key Performance Indicators) related to gender equality policies within organizations.

Reports may cover inappropriate conduct or misconduct and alleged breaches, whether established or suspicious, which may relate, by way of example, to:

- the Healthware Group's Code of Ethics;
- the Organizational Model pursuant to Italian Legislative Decree No. 231/2001
- Gender Equity Policy

## 5. Subject of Reports

The main type of conduct covered by reports could include:

- **Corruption in all its forms** (including bribery and money laundering)
- **Crimes or violations of legal obligations** (national and international), including:  
**Health, Safety and Environment**
  - Public health hazards
  - Workplace safety hazards
  - Environmental hazards
  - Physical and/or verbal abuse
  - Workplace bullying (mobbing)
  - Inappropriate disciplinary procedures
  - Non-compliant working hours

### Human Rights and Working Conditions

- Violation of human rights

- Child exploitation or abuse
- Forced or compulsory labor
- Restriction of freedom of association and collective bargaining rights
- Discrimination (based on gender, race, religion, sexual orientation, etc.)
- Sexual harassment
- Bullying
- Conduct contrary to company principles and policies

#### **Animal Welfare**

- Abuse, neglect, or cruelty towards animals

#### **Ethics, Legality and Governance**

- Miscarriage of justice
- Abuse of power
- Insider trading
- Tax evasion
- Violations of competition or international trade regulations
- Unauthorized use of funds, assets, or resources
- Waste or mismanagement
- Conflicts of interest
- False accounting statements

Only those reports concerning facts or information identified directly by the whistleblower will be taken into account, excluding complaints or claims of a "**personal**" nature.

Anyone who performs activities for Healthware in a work-related context, regardless of the ground on which they perform those activities, can make a report. They may be employees, self-employed persons, trainees, job applicants, contractors, shareholders, directors or suppliers.

In general, people who receive protected disclosures or who subsequently deal with them cannot disclose any information which may identify the person who made the disclosure without the person's consent. There are some exceptions to this, for example, if identifying the whistleblower is essential to the effective investigation of the matter or is required to prevent crime or risks to State security, public health or the environment. A person should be notified that their identity has to be disclosed without their consent.

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## 6. Handling of Reports

### 6.1 Reporting Channel

The whistleblower may submit a report, whether providing his/her details or anonymously through the following channel:



**WHISTLEBLOWING digital platform**: cloud-based platform available 7/24, accessible via Web <https://whistleblowing.healthwaregroup.com> using any device that allows to:

- grant access to employees and direct collaborators, in addition to any person who has business relationships with the Company (clients, suppliers, business partners) and third parties;
- The platform offers a certified guarantee of the highest standards of security and data protection: any processing of sensitive personal data will take place in full compliance with applicable regulations in force.

### 6.2 Reporting Requirements

Reports:

- must be made in good faith;
- must be substantiated and based on precise and consistent factual elements;
- must concern facts that can be identified and known directly by the whistleblower;
- must contain, if known, all the information necessary to identify the perpetrators of the potentially unlawful conduct.

It is the responsibility of the whistleblower, even one who is anonymous, to make reports in good faith, i.e., based on the belief that the facts stated are true (regardless of whether the facts reported are then corroborated by subsequent investigations), and in line with the spirit of this Policy: reports that are manifestly unfounded, opportunistic and/or made for the sole purpose of damaging the person concerned by the report or, in any event, persons covered by it, will not be taken into consideration and may give rise to penalties and/or actions before the competent Judicial Authority.

If you intend to make a report, be careful to report clearly and completely all the information useful for carrying out the checks and assessments required to verify its validity and objectivity and, in particular, to:

- describe precisely the event covered by the report;
- indicate the person(s) held responsible for the breach(es), as well as any other parties involved and/or who can report on the event;
- describe the circumstances regarding the time and place where the event covered by the report occurred;
- attach all available documents to support the report;

- provide all information that can help reconstruct the event and establish the validity of the report;
- decide to be anonymous. In any event, you have the right to submit the report in an anonymous format, which will have the same value as a report containing your details;
- inform the Gender Equality Steering Committee if the report identifies a non-compliance related to any of the requirements established by UNI PdR 125 (e.g., situations of abuse, discrimination or harassment, critical issues, problems related to workplace health and safety), or if it aims to suggest improvement initiatives regarding personnel management and the enhancement of the organizational climate.

## 7. Recipients of Reports

### 7.1 Whistleblowing Committee

The reports will be handled by “Whistleblowing Committee”, which is independent and autonomous and able to offer adequate confidentiality and data protection guarantees. This Committee will carry out a preliminary factual analysis, as well as an assessment, classifying the reports as:

- **Relevant:** the Whistleblowing Committee conducts appropriate internal investigations to verify the validity of the reported facts. If deemed necessary, the Responsible Party may engage external consultants, who are obliged to maintain confidentiality about the facts they become aware of in the course of their consultancy activities and the identity of the individuals involved.
- **Non-relevant:** if not relevant to the scope of the whistleblowing regulation as it pertains to individuals not associated with the Company, or to facts, actions, or behaviors that do not involve the aforementioned illicit conduct. In such cases, the Whistleblowing Committee will report to the Board of Directors – or in its absence – to the Supervisory Body with an annual report containing aggregated information on the results of activities carried out following received reports that were found to be unsubstantiated.
- **Founded:** the Whistleblowing Committee is required to promptly and formally contest the reported violations to the reported individual, who may, within thirty days of receiving the contestation, request a hearing or submit written observations and documents.

The Whistleblowing Committee functions:

- oversees that the internal report handling system is correct and complies with the law, monitoring any new regulations and the introduction of new obligations for system compliance purposes;
- coordinates the investigations carried out following the reports and offers initial advice to the other functions involved;
- handles and resolves reports and is responsible for the completeness, integrity and closure of the case.

## *7.2 Investigation of Reports*

The Whistleblowing Committee coordinates the preliminary investigation and processing of the report.

The Whistleblowing Committee:

- manages the communication approach with the whistleblower, confirming that it has received and accepted to handle the report (within 7 working days);
- contact the whistleblower in order to receive clarifications and/or additions to the information and documents provided;
- carries out any other activity deemed appropriate for verifying the report;
- informs the Supervisory Board (Legislative Decree No. 231/2001), if the report concerns violations of the Organizational Model or an offence among those covered by the Decree;
- communicates the decision based on the report to the whistleblower within a maximum period of **six months** and in any case as soon as possible on the basis of relevance and severity from accepting the report, informing the whistleblower of the measures taken following the investigations carried out;
- undertakes to treat the information as confidential and to keep the reporter's data anonymous, if requested explicitly.

Based on the result of the initial assessment commissioned from the external law firm, the report is recorded in a dedicated **Register of Reports**, which can subsequently only be accessed by the Whistleblowing Committee.

## *7.3 Decisions regarding the Reports*

At the end of the preliminary investigation, the Whistleblowing Committee prepares a report on the activities carried out and on the final assessment. It will also enter in the Register of Reports the outcome of the assessment and any imposition of penalties against the person concerned, as well as the possible initiation of legal proceedings against him/her.

At the end of the investigation:

- a. In the case of unfounded reports, after discussion with the Whistleblowing Committee, closes the procedure and records the reasons in the Register of Reports.
- b. In the event of reports that are manifestly unfounded or submitted in bad faith, made for the sole purpose of discrediting one or more persons or corporate functions or the Company or otherwise vexatious towards Company employees, the Whistleblowing Committee involves the Board of Directors and Human Resources of the company to establish the necessary penalties deemed most appropriate from time to time to be imposed on the perpetrator of unfounded reports, not excluding — if the conditions are met — a possible complaint to the competent Judicial Authority.

- c. If the result of the investigation is Founded, the Whistleblowing Committee notifies the Board of Direction which will take the necessary decisions and adopt the measures it deems appropriate, both organizational and disciplinary.

#### *7.4 Gender Equity Committee*

In the event of a Gender Equality report, the Whistleblowing Committee promptly informs the Steering Committee by sending an email to the dedicated address: HWG-PDR@eversana.com.

Within **7 days** of receiving the report, the Steering Committee convenes to determine and assess whether the report falls within its scope of responsibility.

The Steering Committee verifies the accuracy of the reports through direct interviews with the person concerned and/or involved colleagues, as well as by requesting any supporting documentation useful for establishing the facts. Only reports that, following such investigations, are found to be substantiated will be formally recorded as **non-conformities** within the system, thereby initiating the management and remediation process required by UNI/PdR 125:2022.

If the report is confirmed to fall within the relevant scope and is substantiated, the Steering Committee calls an **extraordinary meeting** to evaluate the most appropriate actions to take and define the resolution process.

If the report does not fall within the Steering Committee's remit but concerns matter that should be handled by another committee, department, or business area, the Committee informs the reporting individual and indicates the appropriate contact for pursuing the report. To protect the whistleblower's confidentiality or honor any request for anonymity, the Committee does not directly contact the relevant department or area. However, the Committee member who received the report may later follow up with the individual to check whether they have decided to proceed as suggested.

All reports are managed with the utmost confidentiality regarding the identity of the whistleblower and all individuals and facts mentioned. Communication methods are adopted to safeguard the identity of those involved and the confidentiality of the whistleblower's personal data, avoiding any disclosure of acquired information to parties outside the report management process described above.

To ensure full traceability of the verification activities carried out, the Steering Committee is required to document all reports in the **Electronic Report Register**, which is accessible exclusively to the Committee.

### 7.5 External Reports

The whistleblower may make an external report if, at the time of its submission, one of the following conditions applies:

- a. the mandatory activation of the internal reporting channel is not foreseen within his/her work context or this, even if mandatory, is not active or, even if activated, does not comply with the art. 4 Legislative Decree 24/23;
- b. has already made an internal report using the dedicated channel established by Healthware and the same has not been followed up;
- c. has reasonable grounds to believe that, if he/she made an internal report using the channel adopted by HWG, there would be no effective follow-up or that the same report could lead to the risk of retaliation;
- d. has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

The "external" report is transmitted to the ANAC and is carried out using the dedicated channels made available by the ANAC on its institutional website and according to the established rules. Protection of the whistleblower's confidentiality is also implemented in relation to external reports *(According to the provisions of Legislative Decree 24/23)*.

## 8. Protection

It is important to handle properly and carefully the reporting of suspected wrongdoing or violation of EU law. Ensuring that the reporter is properly protected from harm is therefore essential.

### 8.1 Protection of the report's confidentiality

The Healthware Group ensures the confidentiality of the whistleblower's identity and the confidentiality of the information contained in the report throughout the case handling process and by all persons involved, within the limits set forth by applicable local legislation to protect anonymity and confidentiality.

Protection also applies to people who assist the reporter, such as a partner, family or immediate colleague, and to people involved in the report, such as the confidential advisor and investigators. For completeness, no protection is offered to those who deliberately report false or misleading information.

It is responsibility of the Whistleblowing Committee to ensure the confidentiality of the whistleblower from the moment they undertake to handle the report, even if the report subsequently proves to be incorrect or unfounded. All those involved in handling the report are required to protect its confidentiality.

### *8.2 Protection of the whistleblower against retaliation and/or discrimination*

The Healthware Group undertakes to protect the whistleblower reporting in good faith, and anyone who participated in the investigation, against any form of retaliation, discrimination or penalization for reasons related, directly or indirectly, to the report.

Retaliation and/or discrimination mean unjustified disciplinary actions, and particularly dismissal, demotion, unjustified relocation, harassment at work and any other form of retaliation that creates uncomfortable or intolerable working conditions for the whistleblower.

Whistleblowers who believe that they have suffered retaliation and/or discrimination as a result of the complaint made can inform the **ANAC** , so that an assessment can be made of whether the circumstances exist to initiate disciplinary proceedings against the perpetrator of the retaliation and/or discrimination.

### *8.3 Disclosure of the identity of the whistleblower*

It is only permitted where this is a necessary and proportionate obligation in the context of investigations by national authorities or legal proceedings. If disclosure of the identity is necessary, the whistleblower is informed prior to such disclosure, unless this would prejudice the related investigations and legal proceedings.

## **9. Data Protection**

The reports, and the related documentation, are kept in compliance with the legislation on the processing of personal data, in a manner that ensures their integrity and completeness.

Personal data that are manifestly not useful for the processing of a specific report will not be collected and stored and, if collected accidentally, will be deleted without delay.

Any personal data communicated will be kept for the period of time strictly necessary to handle the report and check its validity and, in any case, for a period not exceeding 2 years from the reporting, after which they will be deleted. This is without prejudice to the possible initiation of disciplinary and/or judicial proceedings in respect of which the data could be kept for the entire duration of the proceedings and for a further 10 years from their conclusion.

The privacy notice is published on the website <https://www.eversanaintouch.com/about/corporate-social-responsibility/policies-reporting/>

## **10. Corrective Actions**

if analyses of the examined areas and business processes reveal the need to formulate recommendations aimed at adopting appropriate remedial actions, it is the responsibility of the

management of the areas/processes under review to define a corrective action plan to address the identified issues and to ensure its implementation within the defined timelines, reporting to the Compliance Function, which oversees monitoring the implementation status of the actions. The relevant Supervisory Body monitors the progress of the corrective actions through periodic reports provided by the Compliance Function.

The Gender Equality Steering Committee ensures that, when defining corrective and preventive actions to address a reported issue, it will consider, as far as legally and professionally possible, the most favorable measures for the whistleblower (while respecting the required confidentiality). Furthermore, the Committee is committed, through staff training and awareness initiatives involving all stakeholders, to making the reporting tool a positive and proactive means by which the organization seeks to improve its Gender Equality Management System.

## **11. Annex**

- Annex 1 – Instructions for submitting reports
- Annex 2 – Gender Equity Policy (In Italian only)