

Whistleblowing Policy

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PREMISE

Palex Healthcare Group Italia S.p.A. is committed to promoting a business reality characterized by fairness and good faith conduct, operating in a framework of fair competition with honesty and integrity, respecting the interests of the Company itself, its employees and business partners.

For this reason, it recognises the importance of providing for rules regarding the reporting of unlawful conduct by employees and third parties, which can help the Company to verify and combat misconduct.

PURPOSE

The purpose of the procedure is to define the content, the methods of making and the subsequent management of reports¹, sent to report any conduct not in line with the Code of Ethics, the Organizational Model, the Anti-Corruption Policy (hereinafter Policy Compliance & ABAC) or the company policies and procedures adopted by the Company, as well as not in line with the internal and EU regulations of reference by the members of the Bodies of the Company, of the Heads of Departments, as well as by employees, external collaborators, suppliers and customers.

This policy aims to ensure that, in the corporate environment, personnel and third parties feel free to report unlawful conduct within the Group without fear of suffering any negative repercussions as a result.

SUBJECT OF THE REPORT

Palex Healthcare Group Italia S.p.A. is attributable to the private entities referred to in art. 2, paragraph 1, letter q), no. 1 and 2 of Legislative Decree no. 24/2023 (also in consideration of its participation in tenders and public concessions in the health sector), therefore the subject of the report may consist of both the violation of national regulatory provisions and those of the European Union detrimental to the public interest or the integrity of the public administration or private entity of which the whistleblower has become aware in the public or private sector.

¹ "Report" means any information regarding possible Unlawful conduct transmitted by an Employee or a Third Party to the functions appointed for its reception.

Specifically, you can use the report to report any violation of our Compliance System (Code of Ethics, Compliance Policy & ABAC, etc.) and any other violation of the law, with the exception of personal matters that do not fall within the cases mentioned above.

INTERNAL REPORTING SYSTEM

The report can be made at any time and can refer to events that have occurred or facts in progress of which the whistleblower has become aware.

Internal reporting can be brought to the attention of the competent function of the company through the use of two distinct channels, in order to ensure the effectiveness of the procedure:

1. by making a voice call to the reporting number;
2. through the use of a platform, specially used at corporate level, accessible via the following link: palex.report2box.com

The call must be made by dialing the number +39 06 33076850 which will be answered by the Chairman of the Supervisory Board of Palex Healthcare Group Italia S.p.A; in this case, the Chairman of the Supervisory Body will inform the Corporate Compliance Officer.

The platform allows you to immediately and effectively enter everything required to substantiate a communication from the whistleblower. The report will be received and managed, initially, by the Corporate Compliance Officer, i.e. the Compliance Manager of the Parent Company PALEX MEDICAL SA.

If the report involves this figure in any way, the platform allows the possibility of redirecting the communication to a different subject. More details on the functioning of the platform are indicated in the *"Policy on the use of the Internal Reporting System"* issued at corporate level by the Parent Company PALEX MEDICAL SA, published on the <https://www.palexmedical.com> website and within the SharePoint platform in the Compliance section.

If the report concerns facts or persons attributable to the companies of Palex Healthcare Group Italia, the Corporate Compliance Officer will notify *the Reporting Committee (see below)*.

If the whistleblower requests so, he or she must be given the opportunity to have a meeting in person with a member of the whistleblowing committee, paying attention to the confidentiality of the whistleblowing committee.

The report must be adequately substantiated, in order to allow the necessary checks on the facts highlighted. In this regard, the facts, events or circumstances reporting the alleged offence must be described with a sufficient degree of detail to allow the identification of useful or decisive elements for the purpose of verifying the validity of the report itself.

REPORT MANAGEMENT

The management of reports is divided into the following phases:

- Receipt of the report;
- Activation of the Whistleblowing Committee;
- Investigation of the report;
- Resolution of the report.

The platform ensures that the report is received directly by the Compliance Corporate Officer.

As previously mentioned, when the report concerns facts or persons attributable to the companies of Palex Healthcare Group Italia, the Corporate Compliance Officer notifies the Whistleblowing Committee - hereinafter the "Committee" - composed of: the Chairman of the Supervisory Board of Palex Healthcare Group Italia S.p.A., the Head of the Compliance function and the Head of the HR function.

Even if a telephone report is received, the President of the SB activates the Committee.

The Committee is responsible for managing the report as a whole.

In the event that the report concerns one of the subsidiaries, the Committee shall make use of the corporate functions of the subsidiary deemed necessary for the correct analysis of the same.

Once the report has been taken care of, the Committee shall issue the reporting person with an acknowledgement of receipt of the report within seven days from the date of receipt.

The platform allows the monitoring of the status of the report, through an access code and password created during the report.

The Committee takes action to define the return actions to operationally manage the report.

This Committee shall open the procedure for investigating the report, assessing the merits of the report and the appropriateness of the opening of an investigation. If it deems it appropriate to proceed with the filing of the report, it shall adequately justify this choice and inform the whistleblower. If, on the other hand, it considers it necessary to investigate the subject of the report, it can carry out investigations and verify the hypothetical misconduct more completely. In all its decisions, the Committee shall proceed according to the majority rule.

If the checks carried out reveal a violation of the rules of conduct and the relevant policies and procedures, it takes all necessary actions to resolve the problem, including the proposal of any disciplinary sanctions.

The Reporting Committee shall provide feedback to the report within three months of the date of receipt or, in the absence of such receipt, within three months of the expiry of the seven-day period from the submission of the report.

At the end of the procedure, the Compliance Corporate Officer checks the correctness of the compilation of the register of reports, present within the platform, where all reports are automatically reported.

EXTERNAL REPORTING AND PUBLIC DISCLOSURE

The whistleblower may make the report external to ANAC in the event that:

- a) there is no mandatory activation of the internal reporting channel within his/her work context, i.e. this, even if mandatory, is not active or, even if activated, does not comply with the provisions of Legislative Decree no. 24/2013;
- b) the reporting person has already made an internal report and the same has not been followed up;
- c) the reporting person has reasonable grounds to believe that, if he or she made an internal report, it would not be followed up effectively or that the same report could lead to the risk of retaliation;
- d) 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 may make public disclosure if one of the following conditions is met:

- a) the reporting person has previously made an internal and external report or has directly made an external report and no response has been given within the terms provided for in Articles 5 and 8 of Legislative Decree no. 24/2023 regarding the measures envisaged or adopted to follow up on the reports;
- b) the reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
- c) the reporting person has reasonable grounds to believe that the external report may involve the risk of retaliation or may not be effectively followed up due to the specific circumstances of the specific case, such as those in which evidence may be concealed or destroyed or in which there is a well-founded fear that the person who received the report may be colluding with the offender or involved in the violation itself.

CONFLICT OF INTEREST

In the event that there is a conflict of interest, the procedure for managing the report within the companies of Palex Healthcare Group Italia undergoes the necessary changes. In fact, it may occur that the subject of the report concerns a member of the Reporting Committee, specifically the Chairman of the SB of the operating holding company, the Head of the Compliance function or the Head of the HR function.

- In the event that it is the Chairman of the SB of the operating holding company who is reported, the report must be sent only through the online platform. In this case, the Corporate Compliance Officer will activate the Committee, without the presence of the Chairman of the SB;
- In the event that the report concerns the Head of the Compliance function:
 - if the whistleblower resorts to telephone reporting, he must immediately inform the President of this circumstance;
 - If the whistleblower uses the palex.report2box.com platform, he or she must flag the appropriate box when filling out the report.

In this case, the investigation phase is managed by the remaining two members of the Whistleblowing Committee (and by any others appointed if they are subsidiaries). The Head of the HR function and the Chairman of the SB carry out the assessment of the validity of the report following what has already been described above. If the two members disagree, the choice of the President of the SB prevails, which is considered decisive.

- In the event that the report refers to the Head of the HR function:
 - if the whistleblower resorts to telephone reporting, he must immediately inform the President of this circumstance;
 - If the whistleblower uses the palex.report2box.com platform, he or she must flag the appropriate box when filling out the report.

The Whistleblowing Committee, composed only of the member of the Compliance function and the Chairman of the SB (and any others appointed in the case of subsidiaries), is supported in the decision-making phase by the Company Management.

The subsequent phase of the decision, therefore of the possible imposition of the disciplinary sanction, is also carried out with the help of the Company Management.

PROTECTION OF THE WHISTLEBLOWER

The members of the Whistleblowing Committee ensure the confidentiality of the sources and information they come into possession of.

Palex Healthcare Group Italia S.p.A. does not carry out retaliatory actions (disciplinary sanctions, demotion, suspension, dismissal) nor does it discriminate in any way in the workplace against the company's personnel who have carried out actions in good faith aimed at reporting events or situations relating to non-compliance with the Code of Ethics, the Organizational Model, the Compliance & ABAC Policy, the company policies and procedures adopted by the Company or in any case the laws (art. 2, paragraph 1, letter m) of Legislative Decree no. 24/2023).

The reporting person who makes a public disclosure benefits from protection if, at the time of the public disclosure, one of the conditions indicated in art. 15 of Legislative Decree 24/2023.

The protections cannot be guaranteed in the event that the whistleblower has acted in bad faith (for example by making false or defamatory accusations) or has contributed to the realization of illegal conduct. In the event of an unfounded report made with intent or gross negligence, the HR Office will also be notified which will assess the appropriate disciplinary actions against the reporting party.

DATA PROTECTION AND DOCUMENT ARCHIVING

The documentation relating to the Reports is confidential. This documentation must be stored securely and in compliance with the regulations in force within the Group on the classification and processing of confidential information and in accordance with local laws and regulations.

Palex Healthcare Group Italia S.p.A. guarantees that the identity of the reporting person and any other information from which this identity may be derived, directly or indirectly, will not be disclosed, without the express consent of the reporting person himself, to persons other than those competent to receive or follow up on the reports.

In accordance with local or internal law, the whistleblower, the reported person and any witness have the right to have confirmation of the existence of a personal proceeding against them and may consequently request changes, additions, updates or deletion when the personal data are no longer necessary in relation to the purpose for which they were collected or otherwise processed (EU REG. 679/16).

The reports and the related documentation are kept for the time necessary to process the report and in any case no longer than five years from the date of communication of the final outcome of the reporting procedure pursuant to art. 14 paragraph 1 of Legislative Decree no. 24/2023.

TRAINING AND COMMUNICATION

Training is a fundamental element for the implementation and application of this Policy and, to this end, Palex Healthcare Group Italia S.p.A. is committed to ensuring mandatory whistleblowing training for the internal staff of all Group companies as well as to ensuring maximum disclosure of this policy to all stakeholders, so as to highlight the specific procedures to be followed and the possible consequences in the event of inappropriate behavior.

The Company is constantly committed to promoting periodic communication and the implementation and application of this Policy, including Third Parties.