

## **INFORMATION NOTICE**

### ***Reporting of corporate offences***

We inform you that on 30 March 2023 the Legislative Decree 24/2023 (hereinafter the "**Decree**") implementing the EU Directive 2019/1937, on **Whistleblowing**, came into force.

The Company, in order to fully comply with the provisions introduced by the Decree, has updated its *Whistleblowing* system – as part of the Organisation, Management and Control Models adopted by one of the Menarini Group's companies - to strengthen the protections and guarantees to those who report alleged offences of which they have become aware within their employment relationship.

This Information Notice (hereinafter also referred to as the "**Information Notice**") sets forth the key points of the Whistleblowing system, in compliance with the provisions of the Decree.

#### **1. Reporting persons: *who can report?***

All persons bound by a **legal relationship** with the Company (hereinafter also referred to as the "**Recipients**") are **authorised** to report.

Specifically and with reference to the working context of the Menarini Group, the following are to be considered Recipients:

- the subordinate workers (the employees);
- the self-employed workers who perform their activity for Menarini;
- the collaborators, freelancers and consultants who perform their activities for Menarini;
- volunteers and interns, paid and unpaid, who perform their activity for Menarini;
- the persons with functions of management, control, supervision or representation, also performed de facto, in one of the Menarini Group's companies;
- shareholders.

It is specified that the Recipients may report in any stage of the relationship with the Company, as follows:

- during the course of the engagement;
- before the finalisation of the engagement;
- during the trial period;
- after the termination of the engagement, if the information on violations was acquired before the termination.

#### **2. Object of the Reporting: *what can be reported?***

The following are to be considered the **object of a report** (hereinafter also referred to as a "**Report**" or "**Reports**"), all conducts or facts which are or may be:

- unlawful conduct that can determine the Company's liability pursuant to Legislative Decree 231/01 or violations of the Company's Organisational, Management and Control Model (hereinafter the "**231 Model**");
- violations of the EU law or EU acts indicated in the Annex to the Decree and/or EU Directive 2019/1937 relating to the sensitive sectors<sup>1</sup> expressly provided for.

#### **3. Reporting channels**

Based on the law, the Reporting person can use different Reporting channels, depending on certain circumstances.

---

<sup>1</sup> The sectors indicated are the following: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; protection of the environmental; nuclear safety and security; 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.

The Recipients are informed that:

- they need to use primarily the **company Reporting channel** (hereinafter also "**Corporate channel**" - see below, par. 3.1), and it will be possible to report to ANAC or to make a public disclosure only if one of the conditions set out in Article 6 of the Decree (see below, par. 3.5 "*External and last resort Reporting channels*") occurs;
- if the Recipient decides to report through an internal company channel other than the Corporate Channel (see below, par. 3.4. "*Additional internal Reporting channels*"), the Report will not be managed in compliance with the provisions set in the paragraph below (see par. 3.1). In any case, guarantees and protections will be granted in compliance with the provisions of the 231 Model adopted by the Company.

### **3.1. Internal Reporting Channel: the Corporate Channel**

The Corporate Channel is implemented through an IT platform called **EthicsPoint**, accessible through the Menarini website (<https://secure.ethicspoint.eu/domain/media/en/gui/107409/index.html>).

Following the updating of the platform, a special feature is currently available only for Italy, where the reporter can select, by means of a specific drop-down menu, the **legal entity** in which the violation took place.

The written Report may be submitted, at the Reporting person's discretion, either **anonymously** or by **providing personal data** both of the Reporting person and of any persons to whom the reported unlawful conduct refers.

The Company undertakes to guarantee, also by means of the **encryption function**, the total confidentiality of the identity of the reporter, of the person concerned and of the person mentioned in the Report, as well as of the content of the Report and of the relevant documentation (see *below*, section 3.3. "*Guarantees and protections*").

Once the Reporting process has been completed, the Reporting will receive **within 7 (seven) calendar** days an acknowledgement of receipt as evidence that the Report has now been managed by the person in charge of the Reporting channel (see *below*, section 3.2. "*The Corporate Channel Manager*").

At the end of the investigation, the **Reporting person** will be provided with **feedback** of the outcome of the Report, and in any case no later than **3 (three) months** from the date of the acknowledgement of receipt.

### **3.2. The Corporate Channel Manager**

The management of the Corporate Reporting Channel is assigned to a department (hereinafter also, the "**Corporate Channel Manager**") that meets the functional and operational autonomy requirements of the Decree and is specifically trained to efficiently perform the tasks assigned in accordance with the legislation.

In particular, upon receipt of the Report, the Corporate Channel Manager inter alia:

- a) gives feedback to the Reporting person in accordance with the specific time requirements stated in the Decree (see *above*, par. 3.1. "*Corporate Channel*");
- b) diligently follows up the Reports received and interacts with the Reporting person through the portal or any contact details provided by the latter, also in order to obtain further information deemed necessary for the appropriate handling of the case;
- c) liaises and coordinates with the other competent corporate functions;
- d) transmits to the Supervisory Board the Reports received concerning actual or potential breaches of the Company's Model 231 or having relevance pursuant to Legislative Decree no. 231/2001.

### **3.3. Guarantees and protections**

Recipients who reported in good faith can benefit from the guarantees and protections provided for by the Decree, in the framework of the protections already guaranteed by the current *whistleblowing* system.

These forms of protection can be traced back to the following principles:

- **Protection of confidentiality**: there is a **strict prohibition against revealing the identity of the Reporting person** to persons other than the Manager of the Corporate Channel or the other persons competent to receive or follow up the Reports.

The protection of the Reporting person's confidentiality is guaranteed through the proper **processing of personal data** in accordance with the principles enshrined in the GDPR and the Privacy Regulation.

In compliance with this principle, moreover, the **Reports will not be used beyond what is necessary to carry out the investigation activities**.

- **Protection from retaliation**: the Recipients can consider themselves protected from any retaliation connected to the Report, even if only attempted or threatened<sup>2</sup> (such as, inter alia, dismissal, downgrading, negative merit notes, harassment, etc.).
- **Limitation of liability**: The criminal, civil or administrative liability of Recipients is excluded for those who disclose or disseminate, in the context of the report, information on violations:
  - a) covered by the obligation of confidentiality
  - b) relating to copyright protection;
  - c) relating to the protection of personal data;
  - d) damaging the reputation of the person concerned or reported.

This limitation of liability applies only if a Report **was made that, ex ante, could be deemed correct on the basis of the information known**.

Finally, it should be noted that the **forms of limitation of liability described** are **excluded** if conduct or omissions are committed that are **unrelated to the Report** and that **go beyond the purpose of the disclosure of the breach itself**.

### **3.4. Additional internal Reporting channels**

Without prejudice to the fact that the Corporate Channel constitutes the primary means of Whistleblowing Reporting, it is to be noted that the reporting channels to the Supervisory Bodies of the Menarini Group companies, set out in the Organisational, Management and Control Models, remain active in parallel with the Corporate Channel.

The Report will in any case be handled with the utmost confidentiality and protection will be ensured against any kind of retaliation and/or discrimination towards anyone who, in good faith, reports.

### **3.5. External reporting channels**

---

<sup>2</sup> The protection measures foreseen (indicated in this point and in the next one) also apply to:

- the **facilitator**, i.e. the natural person who assists the Reporting person in the Whistleblowing process, operating within the same work context (and whose assistance remains confidential);
- to persons **in the same work context** as the Reporting person, the Reporting person or the person making a public disclosure, and who are linked to them by a **stable emotional or kinship link up to the fourth degree**;
- to **co-workers** of the Reporting person or of the person who made a complaint or made a public disclosure, **who work in the same work environment** as the Reporting person or who have a **regular and current relationship** with that person;
- **entities owned** by the Reporting person or for which such persons work, as well as entities working **in the same work environment** as the Reporting person.

The Recipients may report through two other means of Reporting: the **external Reporting channel** and **public disclosure**.

### 3.5.1. ANAC external channel

The Reporting person may report through the external reporting channel set up by ANAC if one of the **conditions listed below** occurs:

- a) he/she has already reported internally through the Corporate Channel or the other internal Reporting channels, but the Report was not followed up;
- b) has reasonable grounds to believe that, if he/she made an internal Report, it would not be effectively followed up or that the same Report might determine the risk of retaliation;
- c) has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest.

### 3.5.2. Public Disclosures

The Recipients are informed of the existence of a final means of reporting, provided for by the Decree, consisting of **Public Disclosure**, to be intended as the activity of reporting directly to the public (e.g. through the press, electronic media or other means of circulating information).

In the event of public disclosure of the Report, the Reporting person is granted all the guarantees and protections provided for by the Decree **upon the occurrence of (one of) the conditions listed below**:

- a) lack of a feedback to a previous internal or external report;
- b) has reasonable grounds to believe that the breach to be reported constitutes an imminent or manifest danger to the public interest;
- c) has reasonable grounds to believe that the external Report may lead to retaliation or may not be dealt with effectively.

## 4. Sanctions system

The Company, in compliance with the applicable regulatory provisions, shall impose disciplinary sanctions on those who are responsible for:

- a) direct or indirect **retaliation and/or discrimination** against the person who reported;
- b) conduct **obstructing or attempting to obstruct the Reporting**;
- c) violations of the measures put in place to protect the **confidentiality** of the Reporting person;
- d) **negligent management** of the reporting channels;
- e) **negligent verification and analysis of the Reports received**;
- f) unfounded, slanderous or defamatory Reports, in the event of **criminal liability of the Reporting person, ascertained even by a non-final judgment**.

Finally, it should be noted that the ANAC has the authority to impose administrative pecuniary sanctions on any person who is responsible for violations of the Decree.