Policy Whistleblowing

OMER S.p.a

Approved by the resolution of the Board of Directors on December 19, 2023

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1. Introduction

On 29 December 2017, law no. came into force. 179 "Provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship" (published in the Official Gazette, General Series no. 291 of 14 December 2017). The structure of the provision distinguishes the regulation of the public sector (art. 1) from that of the private sector (art. 2), and the provision on the obligation of official, corporate, professional, scientific and industrial secrecy has been integrated (art. 3).

As regards the private sector, article 2 of law no. 179/17 intervened on Decree 231/2001 and inserted a new provision in article 6 ("Persons in top positions and organization models of the institution") which also included it within the scope of the Organizational Model pursuant to Legislative Decree. 231/01 measures related to the presentation and management of reports.

Subsequently, Legislative Decree no. 10 March 2023 was published in the Official Journal. 24 (the "Decree"), implementing the Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, concerning the "protection of persons who report violations of national or European Union regulations which harm the public interest or the integrity of the public administration or private body, of which they became aware in a public or private context" (hereinafter the "Directive").

In summary, the new rules provide:

- the obligation, for all private entities with more than 50 employees, to establish

internal reporting channels;

- the possibility, not only for employees but also for the other subjects indicated by the art. 4 of the Directive to report violations of Union law in various sectors, including: i) public procurement; ii) financial services, products and markets and prevention of money laundering and terrorist financing; iii) product safety and conformity; iv) transport safety; v) environmental protection; etc.);
- the activation of reporting channels that are "designed, implemented and managed in a secure manner and such as to guarantee the confidentiality of the identity of the reporting person and the protection of any third parties mentioned in the report and to prevent access by the unauthorized personnel" and which include "a notice of receipt of the report to the reporting person within seven days of receipt";
- the need to designate impartial subjects for the reception and management of reports;
- the obligation to give feedback to the reporter within 3 months;
- the obligation to adopt the necessary measures to prohibit any form of retaliation against people who report violations;
- the possibility for interested parties to resort, in certain cases, to "external" reporting to the ANAC and to "disclosure" of the report;
- the need to provide interested parties with clear information on the reporting channel, on the procedures and on the conditions for carrying out "internal" and "external" reports (the information must be displayed and made easily visible in the workplace as well as accessible to people who although they do not frequent

the workplace, they maintain legal relationships with the organization in one of the forms provided for by the Decree).

The Company, in the spirit of giving concrete application to current legislation, provides whistleblowers with a dedicated portal - "Whistleblowing Portal" - suitable for guaranteeing, using IT methods, the confidentiality of the whistleblower's identity in their management activities.

2. Purpose of the Policy and recipients

This Whistleblowing Policy (hereinafter "Policy") aims to regulate the process of receiving, analyzing and processing "internal" reports, sent and transmitted by anyone, even anonymously.

This Whistleblowing Policy (adopted after having heard the union representatives where established pursuant to art. 4, 1st paragraph, Legislative Decree no. 24/2023) applies to:

- company top management and members of the corporate bodies;
- employees;
- partners, customers, suppliers, consultants, collaborators and, more generally, anyone with a relationship of interest with the Company;

The "reporting person" [ex art. 2, paragraph l, letter. g), Legislative Decree no. 24/23 - "Reporter"] aware of facts potentially subject to reporting is invited to promptly report using the methods described below, refraining from undertaking independent analysis and/or in-depth initiatives.

3. Whistleblowing reporting

"Whistleblowing" means any report, presented to protect the integrity of the Company, of illicit conduct or violations of the Code of Ethics, of the Organizational Model 231 and of the internal procedures adopted or of the external regulations applicable to the Company, based on elements of precise and consistent facts, of which the Recipients have become aware due to the functions performed. Reports must be made in good faith and must be substantiated with precise information so as to be easily verifiable. Generally speaking, the Company urges its employees to resolve any work disputes, where possible, through dialogue, even informal, with their colleagues and/or with their direct manager.

Reports must be made with a spirit of responsibility, be of interest to the common good, and fall within the types of non-compliance for which the system was implemented.

4. Channels for reporting

The Reporter must promptly report any violation, or reasonable suspicion of violation, of the Policy. Reports must be sent via a dedicated portal, which can be reached at https://omer.integrityline.com/.

Anyone who receives a report outside the aforementioned channel is required to send it without delay, within 7 days, to the report manager via the dedicated portal.

The reports are received by the Report Evaluation Committee (hereinafter "Committee") which will forward those deemed relevant pursuant to the Legislative Decree to the

Supervisory Body (hereinafter "SB"). n. 231/01.

5. Contents of reports

The reports must be as detailed as possible in order to allow the necessary checks. By way of example, a report should contain the following elements:

- a clear and complete description of the facts being reported and the circumstances of time and place in which the facts took place;
- elements that allow the identification of the person who committed the reported facts;
- any other subjects who can report on the facts covered by the report;
- any documents that can confirm the validity of the facts reported. The reports cannot concern complaints of a personal nature or claims/requests that fall within the discipline of the employment relationship or relations with the hierarchical superior or with colleagues, for which it is necessary to refer to the various communication channels made available by OMER S.p.a.

Any detailed anonymous reports (containing all the objective elements necessary for the subsequent verification phase) will be taken into consideration for further investigation. Any reports deemed irrelevant will be archived without further investigation, without prejudice to the feedback to the interested party which must be provided within the deadlines set by Legislative Decree 24/23.

6. Management of reports

The reports will in the first instance be received by the Committee which, after having preliminarily assessed their content, will:

a) to manage them in the terms described in this document;

b) to forward them to the SB, using the email odv@omerspa.com, if their content is of relevance pursuant to the Legislative Decree. n. 231/01. In this case, the Committee will inform the Supervisory Body, not before having provided the reporting party with the acknowledgment of receipt within 7 days.

Reports are subject to the following investigation process.

a) Preliminary analysis:

The Reporting Manager (whether Supervisory Body or Committee) undertakes to provide an initial response to the reporting party within a reasonable timeframe and, in any case, no longer than 3 months from the date of the acknowledgment of receipt. The reports will be subject to preliminary analysis in order to verify the presence of data and information useful for assessing their validity.

In carrying out the aforementioned analysis, the Manager may request further information or documentation from the reporting party and may avail itself, for specific aspects covered in the reports and if deemed necessary, of the support of the company functions and/or external professionals. If at the conclusion of the preliminary analysis phase the absence of sufficiently detailed elements or the unfoundedness of the facts cited emerges, the report will be archived with the relevant reasons. Where, following

the preliminary analyses, useful and sufficient elements emerge or can be deduced to evaluate the report as valid, the next phase of specific investigations will be started.

b) Specific insights:

The Reporting Manager will:

1. initiate specific analyzes making use, if deemed appropriate, of the competent structures of the Company or of external experts and experts; agree with the management responsible for the function affected by the report, any "action plan" necessary for the removal of the control "weaknesses" detected;
2. agree with the functions concerned on any initiatives to be undertaken to protect the interests of the company (e.g. judicial initiatives, suspension/cancellation from the supplier register, etc.);
3. request, if possible, the initiation of disciplinary proceedings against the whistleblower, in the case of reports in relation to which the bad faith of the whistleblower and/or the purely defamatory intent are ascertained, possibly also confirmed by the unfoundedness of the report itself ;
4. upon completion of the in-depth analysis carried out, submit the results to the evaluation of the Personnel Management so that the most appropriate measures are taken;
5. conclude the investigation at any time if, during the investigation, the unfounded nature of the report is established.

The activities described above are not necessarily carried out in a sequential manner.

7. Protection and responsibility of the Whistleblower

No retaliation or discrimination, direct or indirect, can result from anyone who has made a report in good faith. Furthermore, sanctions are envisaged against those who violate the whistleblower's protection measures, just as sanctions are envisaged against the whistleblower, in the case of reports made with malice or gross negligence or which turn out to be false, unfounded, with defamatory or in any case carried out for the sole purpose of damaging the Company, the reported party or other subjects affected by the report. In any case, the Company reserves the right to take appropriate initiatives including in judicial proceedings.

8. Protection of the Reported

The report is not sufficient to initiate any disciplinary proceedings against the reported person. If, following concrete evidence acquired regarding the report, it is decided to proceed with the investigative activity, the reported person may be contacted and will be guaranteed the opportunity to provide any necessary clarification.

9. The Whistleblowing Portal

The Whistleblowing Portal, referred to in art. 4 co. 1 of Legislative Decree no. 24/23, can be reached via links found on the Company's website in the section https://omerspa.com/it/etica-d-impresa/segnalazioni/

Access to the Whistleblowing Portal is subject to the "no-log" policy in order to prevent the identification of the whistleblower who intends to remain anonymous: this means that the company IT systems are not able to identify the access point to the portal (address IP) even if access is made from a computer connected to the company network. The reports transmitted via the Whistleblowing Portal are received and managed by the Committee for the intended purpose or, if relevant pursuant to Legislative Decree. n. 231/01, by the SB.

At the end of the report insertion process, the portal will issue the "anonymous" reporter a unique identification code (ticket). This alphanumeric code, known only by the reporting party, allows subsequent access to the report entered to monitor its status and/or to communicate with whoever will manage it. It will be the reporting party's responsibility to keep it safe since in the event of loss it cannot be recovered in any way.

The system will instead ask the whistleblower in a "confidential" manner to register and indicate his/her own electronic mailbox (email address). At the time of registration, the reporting party must also indicate a username and password through which he or she can subsequently access the Portal. The reporting party will receive via email exclusively a request for confirmation of activation of his account on the system (in order to be sure that at least the email is valid and is in the possession of the reporting party).

After accessing the Portal, the reporter will be guided in completing a questionnaire made up of open and/or closed questions which will allow him to provide the elements characterizing the report (facts, temporal context, economic dimensions, etc.). Both the ticket and the registration will be used by the reporting party to access their report in order to: monitor its progress; insert further elements to substantiate the report; provide

your personal details; answer any in-depth questions. In fact, the Portal allows both anonymous and confidential reporters to establish a virtual conversation with the body responsible for managing the report.

10. Management of the report made on the Portal

The Report Manager will be provided with a password to access the Portal and, if reports are entered, he will receive an alert on his email address.

Once received, reports are subject to the investigation process already described in paragraph 6.

11. Public Disclosure

The Decree provides that the whistleblower can make information on violations public domain through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people.

The reporting person who makes a public disclosure benefit from the protection provided by the Decree if, at the time of the public disclosure, one of the following conditions applies:

a) the reporting person has previously made an internal and external report or has directly made an external report, under the conditions and with the methods set out in this Policy and has not received feedback on what was reported;

b) the reporting person has reasonable grounds to believe that the violation 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 hidden or destroyed or in which there is well-founded fear that the person receiving the report may be colluding with the perpetrator of the violation or involved in the violation itself.

12. Periodic reporting

On a periodic basis, the Committee sends the Board of Directors a summary report of all the reports received, appropriately anonymized.

Likewise, in the periodic report required by the Organizational Model pursuant to Legislative Decree 231/01, the SB provides a summary report of the 231 reports received.

These reports contain the results of the analyses, including the adoption (or non-adoption) of disciplinary measures.

13. Committee - Supervisory Body liaison

Periodically, with the deadlines that will be agreed, the Committee reports to the SB a summary of the reports received so that it can evaluate further relevant profiles 231.

However, the Committee guarantees the SB access to the dedicated company portal for the management of reports under its responsibility.

14. Sanctions

Sanctions are envisaged against anyone who violates the protection measures of the whistleblower, just as sanctions are envisaged against the whistleblower in the case of reports made with malice or gross negligence or which turn out to be false, unfounded, with defamatory content or otherwise made for the sole purpose of damaging the Company, the reported party or other subjects affected by the report.

Without prejudice to the other aspects of responsibility, ANAC applies the following administrative pecuniary sanctions to the person responsible:

a) from 10,000 to 50,000 euros when it ascertains that retaliation has been committed or when it ascertains that the reporting has been hindered or that an attempt has been made to hinder it or that the confidentiality obligation referred to in article 12 has been violated;

b) from 10,000 to 50,000 euros when it ascertains that no reporting channels have been established, that procedures for making and managing reports have not been adopted or that the adoption of such procedures does not comply with those referred to in articles 4 and 5, as well as when it ascertains that the verification and analysis of the reports received has not been carried out;

c) from 500 to 2,500 euros, in the case referred to in article 16, paragraph 3, unless the reporting person has been convicted, even in first instance, for the crimes of defamation or slander or in any case for the same crimes committed with the report to the judicial or accounting authority.

The subjects of the private sector referred to in article 2, paragraph l, letter q), number 3), provide in the disciplinary system adopted pursuant to article 6, paragraph 2, letter e), of decree no. 231/2001, sanctions against those found to be responsible for the offenses referred to in paragraph l. In this context:

- the employees of OMER S.p.a. are subject to the sanctions provided for by the employment contracts and by the National Collective Labor Agreement (or comparable document) applicable pro tempore;
- the members of the administrative and control bodies are subject to the sanctions of suspension and, in the most serious cases, revocation from office;
- Persons other than the employees and appointees referred to above and Third Parties are subject to the sanctions provided for in the contracts stipulated with them. The sanction is imposed by the competent bodies from time to time, regardless of the initiation of proceedings by the Judicial Authority.

In any case, the right to be heard is guaranteed.

15. Conservation of documentation and protection of privacy

In order to guarantee the management and traceability of reports and related activities, the Report Manager takes care of archiving all the documentation supporting the report for a period of 5 years from the closure of the report.

Any personal and sensitive data contained in the report, including those relating to the identity of the reporter or other individuals, will be processed in compliance with the rules for the protection of personal data and the Policy adopted by the Company.

16. Policy update

The Policy and the functionality of the Portal will be subject to periodic review by the Committee for the intended purpose, to ensure constant alignment with the relevant legislation. The aforementioned Management will also take into account, for the purposes of modifications/integrations to this Policy, any suggestions made by the Supervisory Body.