



Whistleblowing Management

DEDALUS GROUP POLICY

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1 LEGISLATIVE BACKGROUND



In compliance with the provisions of Directive (EU) 2019/1937 - which provides for shared minimum standards aimed at ensuring a high **level** of **protection** for **individuals** who **report** violations of European Union law - as well as additional relevant international standards, Dedalus Group has adopted a **Reporting System**, which allows for the management of reports, including anonymous ones, received both in Italy and abroad from its subsidiaries.

2 OBJECTIVES OF THE REPORTING SYSTEM



The Reporting System has the following objectives:

- **To promote** a work environment in which the Reporters feel comfortable to report, in an impartial and objective way and in good faith, concerns about facts that they consider to be violations of the law or of good professional practices;
- **Facilitate** the disclosure of such facts to stop them and prevent them from happening again and, if necessary, to apply appropriate sanctions;
- **Protect** the Whistleblower;
- **Limit** the flow of information on Whistleblowing, until the alleged violation has been verified (principle of the presumption of innocence) and adequately sanctioned;
- Allow the Dedalus Group to **maintain** the **trust** of its collaborators and stakeholders, preventing or remedying any illegal behavior or misconducts reported.

Each Group Affiliate is responsible for verifying the compliance of the content of this Policy with any applicable regulations concerning the management of reports within the country in which the Affiliate is located, taking into account the applicable regulations and the possible transposition of the EU Directive on Whistleblowing, if the Affiliates are located in countries of the European Union.

In this regard, the Addendum in Annex 1 to this Policy outlines any additional requirements applicable to the specific country of location of the Affiliate that either supplement or replace the principles of this Policy.

In any case, should local regulations impose additional requirements or precepts with respect to the content of the Policy, the individual Affiliate is required to communicate to Dedalus, specifically to the Risk & Compliance Department, such additional requirements or precepts, which will assess the relative need to adapt the process.

Similarly, if the Affiliate detects a conflict between the provisions of the Policy and the applicable local regulations on the subject, it is required to communicate to Dedalus, specifically to the Risk & Compliance Function, such differences between the Policy and the applicable local regulations on the matter, which will assess any necessary measures to be taken.

3 WHO CAN RAISE A CONCERN



Persons who can make Reports are:

- The shareholders, the **members** of the administrative, management or control board of the Company, including members without executive powers;
- **paid and unpaid employees**, collaborators, volunteers and trainees;

- the **legal representatives** and all those who act in the name and on behalf of the Company;
- **external personnel**, who have a business or interest relationship with the Company (such as suppliers, consultants, agent / or brokers, etc.) and / or their subsidiaries in any capacity (e.g., subcontractors);
- **all those** who are aware of any suspicious facts and violations of the internal control system, or of Dedalus' corporate policies and procedures.

4 WHAT CAN BE REPORTED?



It is possible to report:

VIOLATIONS of the **Dedalus Group Code of Ethics**

VIOLATIONS of **European Union law** and **applicable international law**

VIOLATIONS of **additional laws** or **regulatory obligations** imposed **by local regulations**

VIOLATIONS of the provisions contained in the **231 Model**, if applicable

ACTIONS or **OMISSIONS** carried out in **violation** of **company procedures / policies**

Reports must be **well-founded** and in **good faith**, therefore, based on **precise** and consistent elements that led the Reporting Party to have a well-founded suspicion about the truthfulness of the object of the Report.

Reports are secure in terms of **confidentiality** and **discretion**.



A Whistleblower is required to:

- ✓ **DESCRIBE** with precision and accuracy the **facts** that are the object of the Report;
- ✓ **INDICATE** the Reported Person as the person(s) responsible for the violation(s) which are the object of the Report, as well as any other people involved and / or who may report on the facts;
- ✓ Describe the **circumstances of time** and **place** in which the facts which are the objects of the Report occurred;
- ✓ Disclose any **personal interest** in the Report;
- ✓ **ATTACH** all **available documents** that can confirm the reliability of the facts that are the object of the Report;
- ✓ **PROVIDE** all the **elements** useful to **recreate** the facts and to **check** the validity of the Report.

5 WHISTLEBLOWING RECIPIENTS

The Group Dedalus Reporting System ensures the **transmission** of the Reports, according to the procedures set out in this Procedure, to the **Designated Function**¹.

Designated Function has the task to:

- ✓ **VERIFY** the validity of the Report;
- ✓ **MANAGE the Reports** (or follow up on them);
- ✓ **MANTAIN communication** with the reporting person.

Based on the nature of the Report received, the Designated Function may request the involvement of other company functions on the basis of their respective competences and responsibilities, in compliance with the security criteria and guaranteeing the confidentiality of the Report, pursuant to this Procedure.

When the Report concerns violations attributable to Group Affiliates, the Designated Function² may also involve the management in the process of analysis and management of the Report of the individual Affiliate and / or the competent local functions, so that the appropriate actions and measures are adopted in cooperation with the Function involved.

6 HOW TO SUMBIT A REPORT



6.1. INTERNAL REPORTING CHANNELS

Reporters can **send** the Report through one of the following channels:

- in **written form** through the **SECURE PORTAL** - dedalus.integrityline.com³- accessible from the Dedalus Group website and from the corporate intranet in the Corporate Compliance section. To facilitate the use of the portal, please refer to the Technical Manual published in the appropriate section of the company intranet.
- in **written form**, by **POST** on plain paper or by filling out the specific form to:
 - Legal and Compliance Function (Designated Function)
Milan (MI), Piazza SS. Trinità, 6, 20154or,
 - for Whistleblowers only who belong to / maintain relations with the Group Affiliates included in the list in Annex 2 of this Policy, the Report must be sent to the Designated Function listed in said Annex;;

¹ Compliance and Legal Department. However, certain local regulations transposing the European Whistleblowing Directive provide that companies employing a number of employees above a certain threshold must have a local internal reporting channel in addition to the Group channel. Therefore, limited only to the Group Affiliates included in the list in Annex 2 of this Policy, the Designated Function consists of the Local Contacts indicated in the mentioned Annex.

² As well as the Supervisory Board (also the "SB"), appointed pursuant to Italian Legislative Decree 231/2001, if the report has an impact on the 231 Model of the Dedalus Group companies that have adopted it.

³ In the case of Reports made through the secure portal dedalus.integrityline.com, by selecting the Affiliate to which it belongs, the system automatically directs the Report to the competent Designated Function as set out in paragraph 5 of this Policy.

- in **oral form**, through the **SECURE PORTAL** - dedalus.integrityline.com - accessible from the Dedalus website (or other websites of the Group's Affiliates) using the option that allows you to record a voice message

The Reporter has the right to request a **direct meeting**, which will be organized within a reasonable period of time by the Designated Function and, with the consent of the Reporter, will be recorded on a durable file.

6.2. EXTERNAL REPORTING CHANNELS

Certain national legislations may provide for alternative reporting channels in relation to certain circumstances (e.g. External Reports to a supervisory authority or in case of emergency or public interest).

Before making such Reports, it is recommended to verify (possibly by seeking qualified external advice) the existence of the legal requirements for making such Reports.

Please refer to Annex 1 for details of the recipients of External Reports, where applicable, for each country.

7 CONFIDENTIALITY OF THE REPORTER

The reports are safe in terms of **confidentiality** and **discretion**, the Dedalus Group will always protect the person who made the Report from any type of retaliation in accordance with applicable law.

Anonymous reports are allowed, unless otherwise provided for by local legislation, and will be considered provided that the factual elements of the Report are sufficiently detailed and allow the analysis to be carried out without needing further details from the Reporter.

The Dedalus Group, through the dedalus.integrityline.com portal, protects the anonymity of those who report information on alleged violations and who do not want to disclose their identity.

The Reporter is subject, like the Designated Function⁴, to a strict **confidentiality obligation** for the entire duration of the Whistleblowing Management process. Violation of this obligation may result in disciplinary actions.

8 REPORT MANAGEMENT



The reports are processed only by the **Designated Function**⁵.

These individuals are subject to a strict **CONFIDENTIALITY obligation** throughout the whole process.

Confidentiality also covers the **identity** of the **author** of the Report, the person or persons concerned, and the information collected.

The Designated Function examines the reported facts and documents (if any) received and must:

⁴ As well as the SB, the latter limited to cases in which it is involved in the management of the report.

⁵ The Designated Function will assess the submission to the Supervisory Board of Reports that have an impact, even if only potential, on the 231 Model adopted by the Italian companies of Dedalus Group.

within **7 days** from receipt of the Report; send a **notice** of receipt of the Report to the Reporter

contact the Reporter for a possible **interview** to receive **clarifications** and / or **additions** to the information and documents provided

contact anyone who may have information about the reported facts

carry out any other **investigation activities** considered appropriate for the purposes of **verifying** the Report

inform the **Group Chief HR Officer** of any ongoing investigations involving Dedalus employees

provide the whistleblower with **feedback** on the report within a maximum period of three months from receipt

While reviewing the Report, the Designated Function can use the help of **other company functions**, internal and / or of the various Affiliates involved and / or external consultants appointed, thus creating a specific work group, which will in any case be subject to the same responsibilities and independence requirements to which the Designated Function is subject.

9 INFORMATION TO THE REPORTED PERSON

The Designated Function has the task of **informing** the **Reported Person** so that they can exercise their rights:

- to respond to the Report
- to **review** and **challenge** the **accusations** against them, and
- to take such other steps and exercise such other rights in accordance with applicable law

provided that this is not incompatible with the need to correctly verify the facts covered by the Report and / or does not result in potential forms of retaliation against the Whistleblower.

10 END OF THE REPORTS MANAGEMENT PROCEDURES



Reports will be dismissed if, following the reports management procedure, they are deemed:

- unfounded
- outside the scope of the process described in this document
- **unverified** (also by virtue of the evidence obtained in accordance with the applicable legislation)

In this case, the Designated Function informs the Whistleblower of the conclusion of the procedure, and, if previously informed, also the Reported person.

If the Report is **unfounded** and carried out with **willful misconduct** or **gross negligence** by the Reporting Party, the Designated Function is required to inform the competent corporate disciplinary function of the circumstance, for any activation of a disciplinary procedure in compliance with applicable law.

If the Report received is **unclear** and / or **incomplete**, it will be **closed** within **6 months** from the date of the request for clarifications and / or additions if no sufficient clarifications and / or additions are received by that time.

If, on the other hand, the Report is deemed well **founded**, also by virtue of the evidence obtained in compliance with the applicable regulations, the Designated Function will:

- ✓ **INFORM the CEO** about the results achieved;
- ✓ **INFORM** the Reporter on the outcome of the procedure, and, if previously informed, also the Reported Person;
- ✓ **SEND a report** to the **HR** Function as the competent disciplinary function for the adoption of the necessary measures, according to the applicable contract and / or disciplinary system in accordance with applicable law⁶;
- ✓ **ARCHIVE** all the **documentation** relating to the Report and the analysis carried out, which must be kept for a period of **5 (five) years** from the closure of the Report, unless the applicable legislation provides otherwise.

Any **disciplinary** or **legal** measures will be adopted by Dedalus within the scope of the applicable legal provisions in accordance with applicable law⁷.

11 RETENTION OF THE DOCUMENTATION CONCERNING THE REPORTS



In order to facilitate the retention of the documentation relating to all Reports (including Reports that are dismissed as set out in Section 10 above), Dedalus has activated appropriate channels to **store** all types of documentation in compliance with the confidentiality requirements, as described below.

The **documentation supporting** the management of the report will be **managed** and **archived** through the **secure portal**. If this is not possible, the documentation will be **archived** in a specific folder located on the Dedalus **company server**, adopting the best technical standards for the **protection** of this folder, including: provision of daily backup forms, two-factor authentication procedure for access and specific safeguards against unauthorized access.

12 PROHIBITION OF RETALIATION

Any form of **retaliation** is strictly **prohibited**.

In addition to Reporters, the protection against retaliatory acts is also extended to those persons other than the Reporter who, however, could be recipients of Forms of Retaliation, undertaken even indirectly, because of their role in the reporting, public disclosure or complaint procedure and/or their particular relationship with the Reporter.⁸

⁶ Also consulted the Supervisory Board if the violation consists of a violation of 231 Model and its annexes or in any case it is relevant under Italian Legislative Decree 231/2001 perspective.

⁷ Where the violation results in a breach of the 231 Model and its annexes or is in any case likely to result in an offense relevant to Italian Legislative Decree 231/2001, the Supervisory Board will also be heard, according to the procedures described in the 231 Disciplinary System adopted by the Company.

⁸ This refers, by way of example, to: (i) facilitators; (ii) persons in the same work environment as the reporting person and who are bound to them by a stable emotional or family relationship up to the fourth degree; (iii) work colleagues of the reporting person who are in the same work environment as the reporting person and who have a habitual and current relationship with that person.

The Whistleblower who believes that he or she has suffered a form of retaliation, as a consequence of the report, can give notice to the relevant functions.

If the statement of a Form of Retaliation by the Whistleblower is considered well founded, Dedalus' Chief Executive Officer, having discussed with the Board of Directors, shall evaluate the taking of any **disciplinary measures** against the perpetrator of the retaliation.

13 TREATMENT OF PERSONAL DATA

The purpose of the collection and processing of **personal data** is to:

- **determine** the admissibility of the Reports;
- **verify** the facts and take any corrective measures;
- **allow** the Company to comply with its legal obligations and to **protect** its legitimate interests and those of its stakeholders.

The only **categories** of personal data that can be processed are:

- the **identity, functions** and **contact details** of the Reporter, the Reported Person, and other persons who receive or manage the Report;
- the reported **facts**;
- the elements collected as part of the **verification** of the reported facts;
- the verification process **report** and the **follow up** given to the Report.

The Designated Function must adopt all the **measures necessary** to **preserve** the **security** and more generally the **protection** of data, during their collection, their treatment, their storage, and communication.

The **data retention** period relating to documents archived with reference to the Reports is **5 (five) years**, unless the applicable legislation provides otherwise.

14 ANNEXES

14.1 ANNEX 1

ADDENDUM - COUNTRY-SPECIFIC REQUIREMENTS

Country	Reporters	Subject of the Reporting	Recipients	Other
Australia	-	Without prejudice to paragraph 4 of this Policy, it should be noted that behaviour that represents a danger to the public or to the financial system may be reported.		-
Italy			Paragraph 6 EXTERNAL REPORTING: Competent Authority: ANAC The Requirements for access to the external channel and how to transmit the Report can be found at the following link: https://www.anticorruzione.it/-/whistleblowing	
New Zealand		Without prejudice to paragraph 4 of this Policy, it should be noted that Reports may also be made of conduct that represents: - a serious risk to public health, public safety, the health or safety of any individual or the environment;		

		- a serious risk to respect for the law, including the prevention, investigation and detection of crimes and the right to a fair trial.		
Brazil	-	Without prejudice to paragraph 4 of this Policy, any unlawful conduct (e.g. corruption) may be reported to external public authorities.	-	-
India		<p>Without prejudice to the provisions of paragraph 4 of this Policy, Reports may be made of conduct involving a:</p> <ul style="list-style-type: none"> a. Manipulation of company data/documents; b. Substantial and specific danger or Negligence involving a substantial and specific danger to public health and safety; c. Malicious abuse of authority; d. Leakage of confidential or proprietary information; e. Malicious violation of any law or regulation; f. Misappropriation 		<p>For reports under (I) sexual harassment, the report must be sent in writing:</p> <ul style="list-style-type: none"> 1) via e-mail to IndiaPoSH@dedalus.co, accessible only to the Internal POSH Committee. 2) 2) Alternatively, through the SECURE WHISTLEBLOWING PORTAL - dedalus.integrityline.com referred to in this Policy.

		<p>of corporate resources;</p> <p>g. Activities that violate policies, including the Code of Ethics and Conduct;</p> <p>h. Bribery;</p> <p>j. Any criminal offence;</p> <p>l. Sexual harassment, as provided for by the Local Policy Prevention of Sexual Harassment at Workplace.</p>		
Belgium				<p>Internal reporting channel</p> <p>This system does not replace internal confidential counselors or external safety and prevention consultants.</p> <p>Confidential counselors and external safety and prevention consultants remain a primary point of contact for related topics.</p> <p>Dedalus Healthcare BV's internal confidential counsellors are: Els Lion - 0499/595.576 and Jos De Baerdemaeker - 0498/901.888.</p> <p>The external safety and prevention consultants are:</p> <ul style="list-style-type: none"> - Marianne Van Hees, Marianne.VanHees@Mensura.be of 09 244 54 47 (Ghent) - Véronique Willems, Veronique.willems@mensura.be (Berchem)
US		<p>Without prejudice to the provisions of paragraph 4 of this Policy, Reports may be made of conduct involving a:</p> <p>a. Manipulation of company data/documents;</p>		

		<p>b. Substantial and specific danger or Negligence involving a substantial and specific danger to public health and safety; c. Malicious abuse of authority; d. Leakage of confidential or proprietary information; e. Malicious violation of any law or regulation;</p> <p>Also be aware that the state of California has more extensive laws and as cited below:</p> <p>Dedalus should make certain that the people who make decisions about terminations aren't the same ones who investigate whistle-blower complaints.</p>		
UKI		<p>Sexual harassment, as provided for by the Sexual Harassment Local Policy.</p>		<p>For reports of sexual harassment, the report may be made in writing:</p> <ol style="list-style-type: none"> 1) To the reporting party's Line Manager or, if the report concerns the Line Manager, to the HR Department; 2) Alternatively, to the reporting channel referred to in this Policy.

14.2 ANNEX 2

GROUP REPORTING CHANNEL EXCEPTIONS

Intro

The following table lists the Group Subsidiaries for which local regulations (e.g., in view of the average number of employees employed in the last year) require the use of the specific reporting channel separate from that used by the Group at the central level, together with an indication of the specific Designated Function concerned.

On an annual basis, the Group Compliance function performs an analysis of the regulatory requirements for triggering the use of the local reporting channel. In such a case, a local Designated Function will be identified.

Communication with the Designated Function

Integrity Line Portal

- In the event of Reports made via the secure portal dedalus.integrityline.com, by selecting your Affiliate from the menu, the system automatically directs the Report to the appropriate Designated Function.

Postal Service / Face to face meeting

- Reports made through the postal channel or requests to arrange a face-to-face meeting should be addressed to the competent Designated Function, as identified in the table below.

Company	Designated Function	Country	Address
Dedalus Italia S.p.A.	General Counsel Italy	Italie	General Counsel Italy c/o Dedalus S.p.A., Piazza Santissima Trinità, 6 – 20154 – Milano (Italy)

Alternative channel

- - Reports of sexual harassment can be made to the alternative channels listed in the table in Annex 1 in the 'Other' column.

15 DOCUMENT REVISION HISTORY

15.1 Document Author(s)

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V. Paduano	Group Chief Risk & Compliance Officer

15.2 Document Reviewer(s)

R. Pietra	Group Chief Operating Officer
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15.3 Document Approver(s)

Board of Directors	Dedalus S.p.A.

15.4 Document Revision History

Version #	Date	Author	Main Change description (incl. section)
Final v1	22 nd April 2022	M.C. Argenton	Approval by Board of Directors
Version 2	1 March 2023	V. Paduano	Minor changes aimed at adapting the Policy to the global context.
Version 3	14 July 2023	V. Paduano	Minor revisions to adapt to Italian Legislative Decree No. 24 of 10 March 2023
Version 4	30 September 2025	F. Longo	Minor revisions to adapt to the Local Sexual Harassment Policies.