



**PROCEDURE FOR HANDLING REPORTS IN ACCORDANCE  
WITH THE PROVISIONS OF LEGISLATIVE DECREE no. 24 of  
March 10, 2023 (WHISTLEBLOWING)**

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## 1. DEFINITIONS AND ACRONYMS

“**ANAC**”: National Anticorruption Authority.

“**Internal reporting group channel**”: whistleblowing portal accessible via the whistleink;

“**Local internal reporting channels**”: E-mail inbox (whistleblowing contact person); Regular mail; Face-to-face meeting, as indicated in this Procedure;

“**Code of Ethics**” means BIODUE S.p.A.'s Code of Ethics;

“**Work context**” means present or past work or professional activities, carried out within the scope of the relationships referred to in Articles 4 and 7.2(c) of the Procedure, through which, regardless of the nature of such activities, a person acquires information about violations and within the scope of which they could risk retaliation in the event of a public report or disclosure or a report to the judicial or accounting authorities;

“**Decree 231**”: Legislative Decree no. 231 of June 8, 2001 as amended and supplemented;

“**BIODUE**” and/or the “**Company**”: BIODUE S.p.A.;

“**Group**”: BIODUE, Farcoderma S.p.A. and Pharcomed S.r.l.;

“**BIODUE Compliance Team**”: the Group-level committee, contact person for **whistleblowing**;

“**Whistleblowing Law**”: Legislative Decree. no. 24 of March 10, 2023;

“**Privacy Legislation**”: Regulation (EU) 2016/679 and Legislative Decree no. 196 of June 30, 2003.

“**Whistleblowing contact person**”: Quorum Associated Legal and Tax Firm with offices at Via degli Scipioni 281 in the person of Mr. Francesco d'Amora (Lawyer) and Mr. Francesco Fiore (Lawyer);

“**Person involved**” means the natural or legal person mentioned in the internal or external report or public disclosure as the person to whom the violation is attributed or as a person otherwise implicated in the reported or publicly disclosed violation

“**Procedure**” means this procedure;

“**Retaliation**” means any conduct, act, or omission, even if only attempted or threatened, engaged in by reason of the report, report to the judicial or accounting authority, or public disclosure, and which causes or may cause the reporting person or the person making the report unjust harm either directly or indirectly;

“**Reporting**” means reporting violations according to the definitions and through the use of the channels set forth in the Whistleblowing Law and this Procedure;

“**Reporting violations of law**” means reporting violations as per Article 5(1) and (2) of the Procedure;

“**Reporting violations of Model 231**” means reporting violations as per Art. 5 no. 3) of the Procedure;

“**Reporting violations of provisions of the European Union**” means reporting violations under Article 5(4), (5) and (6) of the Procedure;

“**Whistleblower**” means the natural person, from among those listed in Article 4 of this Procedure, who makes the report;

“**Follow-up**” means the action taken by the person entrusted with the management of the reporting channel to assess the existence of the reported facts, the outcome of the investigation and any measures taken;

“**Violation(s)**” means the conduct, acts, and omissions involving the matters set forth in Article 5 of this Procedure.

## 2. DESCRIPTION OF THE PROCEDURE

The purpose of the Procedure is to regulate and govern the manner of communication and handling of reports concerning violations of national regulatory provisions and violations of EU regulatory provisions which harm the public interest or the integrity of the Group, which the individuals identified below have become aware of in the Company's working environment, in order to ensure that all appropriate actions are taken and all measures are made operational to deal with the violations, which are the subject of reports and, subsequently, to prevent them from reoccurring.

To this end and in accordance with the Whistleblowing Law, the Procedure intends to define the following operational aspects:

- Identify individuals who can make reports;
- Identify the subject of reports and their minimum content;
- Identify different forms of reporting and their channels;
- Identify the recipients of internal reports;
- Identify how the reports should be made;
- Plan for how to handle internal reports;
- Plan the forms of protection for the whistleblower.

#### 4. INDIVIDUALS WHO CAN MAKE REPORTS

Reports may be made by persons within the Group or related to it by virtue of a legal relationship, determined by Article 3, Paragraph 3 of the Whistleblowing Law.

In addition, reports can also be made:

- a) when the legal relationship with the Company has not yet begun where information about violations was acquired during the selection process or other pre-contractual stages;
- b) after the termination of the employment relationship with the Group, if the information on violations was acquired during the course of the relationship.

#### 5. PURPOSE OF THE REPORTS

Reports may relate to violations of national or European Union regulatory provisions that harm the public interest or the integrity of the Group, which the whistleblower has become aware of in the Company's work environment.

More specifically, violations are behaviors, acts or omissions as defined by Article 2, Paragraph 1 (a) of the Whistleblowing Law.

Reports relating to the above matters may also concern well-founded suspicions, regarding violations that have been committed or which, on the basis of concrete elements, could be committed in the Group, as well as elements regarding conduct aimed at concealing such violations.

**Not covered** by this Procedure are the following reports and the regulations of the Whistleblowing Law do not apply:

- disputes, claims, or demands related to an interest of a **personal nature** of the whistleblower, or inherent to their working relationships with hierarchically subordinate figures .

The issues mentioned in the previous point should not be reported through the channels described below. With regard to such situations, these can naturally be discussed and addressed through the other available channels (e.g., talks with the hierarchical superior).

It should be noted that any reports that do not cover aspects that fall into any of the above categories will not be considered/managed.

## 5.1 Minimum content of the report

In order for a proper investigation of this matter to be carried out, it is essential for the report to contain at least the following elements:

- a clear and complete description of the facts that are the subject of reporting;
- the indication of any documents that can confirm the substantiation of these facts;
- if known, the circumstances of time and place in which the facts subject to reporting were committed;
- if known, the generalities or other elements (such as job title and the department in which they carry out the activity) that would identify the person involved;
- any other information that may provide useful feedback about the existence of the reported facts.

Reports made through the methods provided below (especially internal reporting), but lacking any element that would allow their author to be identified (*i.e.* anonymous reports) will be taken into consideration provided that they are adequately substantiated, detailed, and based on precise and concordant factual elements (and not of generic or confusing content), so as to allow for their evaluation and appropriate investigations (e.g., the mention of specific company areas, proceedings or particular events, etc.).

It is, in any case, prohibited:

- to use insulting expressions;
- to submit reports for purely defamatory or slanderous purposes;
- to submit reports pertaining exclusively to aspects of private life, without any direct or indirect connection to the Company's business. Such reports will be considered even more serious when referring to sexual, religious, political and philosophical habits and orientations.

## 6. TYPES OF REPORTING

Depending on the type of medium used in accordance with the provisions below, the whistleblower may resort to:

- **Internal reporting**: communicating information about violations either in writing or verbally through the use of the channels in Section 6.1;

- **External reporting**: communicating information about violations either in writing or verbally through the use of the channels in Section 6.2;
- **Public disclosure**, putting information about violations into the public domain through print or electronic media or otherwise through means of dissemination capable of reaching a large number of people.

In any case, it remains without prejudice to the whistleblower's ability to report violations to the judicial or accounting authorities.

## 6.1 Internal reporting

### *a) Recipient of the report*

The recipients of the report is the whistleblowing contact person (the “**channel manager**”).

It should be noted, however, that if the report reveals a problem concerning two or more companies in the group and/or the group as a whole, such that it can only be handled effectively by a cross-border approach that the Company is unable to apply, the channel manager receiving the report will notify the whistleblower (where the whistleblower has objected to sharing the report with facilities departments or functions in the group) of this requirement by asking for consent to report the content of the report to other companies or functions in the Group and highlighting, where the whistleblower denies consent, the advisability of withdrawing the report submitted internally and using the external reporting channel.

### *b) Reporting channels*

The channels for making reports are as follows:

#### *i) Written communication*

- **Regular mail**: to be sent to the following address: Quorum Associated Legal and Tax Firm - Via degli Scipioni 281, Rome, attn. Mr. Francesco Fiore (Lawyer). In view of the confidential filing of the report by the whistleblowing contact person, the report must be placed in two sealed envelopes: the first one with the identification data of the whistleblower together with a photocopy of the identification document; the second one with the report, so as to separate the identification data of the whistleblower from the report. Both should then be placed in a third sealed envelope bearing on the outside the words “Strictly Confidential. Reserved for the whistleblowing contact person” in order to ensure maximum confidentiality; if using this channel, the whistleblower must indicate an address in the communication which the whistleblowing contact person can

use to give proof of receipt of the report and provide the relevant feedback in accordance with Article 5 of the Whistleblowing Law, as outlined below.

Where no address is stated, the whistleblowing contact person will examine the report if the prerequisites set forth in Article 5 of the Procedure above are met, without any obligation to provide proof of receipt or any obligation to provide feedback as required by the Whistleblowing Law.

- **Whistleblower portal**: whistlelink. The portal is operated in observance of confidentiality.

ii) Verbal communication

- **Direct meeting**: the whistleblower, using the mailbox channel (whistleblowing contact person) and/or regular mail, may request a direct meeting with the whistleblowing contact person, to whom the whistleblowing report can be made verbally, provided that they indicate a telephone number in the request where they can be contacted. The meeting will be set within 15 (fifteen) days after receipt of the request.

Disclosure of the whistleblowing report verbally, subject to the consent of the whistleblower, shall be documented by the whistleblowing contact person either by recording on a device suitable for storage and listening or by minutes. For minutes, the whistleblower may verify, correct and confirm the minutes of the meeting using their signature.

- **Dedicated number with voice mail**: the whistleblower may leave an audio message at a dedicated number of the whistleblowing contact person, possibly asking to be contacted again to provide further details. The audio message will be recorded and an appropriate privacy policy will be provided.

c) *Purpose of the report*

Through internal reporting, 231 reports, reports of violations of the law, reports of violations of the 231 Model, and reports of violations of European Union provisions can be reported.

d) *Report management and the outcome of the investigation phase*

Following the report, the channel manager carries out the activities set forth in Article 5 of the Whistleblowing Law, in accordance with the timelines established therein.

It is understood that proof of receipt and acknowledgment do not apply for anonymous reporting or the failure of the whistleblower to provide an address.



For the purposes of the inquiry phase, the channel manager may also avail themselves of the support and cooperation of the relevant structures, including those of the Group (without prejudice to the whistleblower's right to request at any time that the reporting be handled solely by local or parent company structures, departments and/or functions, as the case may be). In the event that support of a specialized nature (technical, legal, etc.) is needed, this activity may also be carried out with the involvement of an external consultant identified by the channel manager. In such a case, the consultant, subject to a commitment to professional confidentiality, may be provided with all the documentation useful for conducting the investigation.

In order for the report to be considered well-founded, it must contain:

- a detailed description of the reported facts as well as any documents of a nature that would support the report;
- contain information that allows for a discussion between the whistleblower and the channel manager.

The soundness of the circumstances represented in the report must, in any case, be assessed in accordance with the principles of impartiality and confidentiality by the channel manager, who carries out any activity deemed appropriate, including hearing any other persons who may report on the reported facts.

At the end of the investigation phase, the channel manager, in addition to providing feedback to the whistleblower, also communicates the outcome to the corporate entities responsible for taking appropriate action on the matter, namely:

- to the CEO, the head of the department which the author of the ascertained violation belongs to, if the author is an employee, a Group collaborator, with the exception of violations of the Code of Ethics and/or Model 231;
- to the CEO, the Head of the department which the perpetrator of the established violation is involved with, if the perpetrator is a supplier, a consultant of the Group, with the exception of violations of the Code of Ethics and/or Model 231;
- to the CEO, in all other cases, or to one of the other members of the administrative body if the report concerns the CEO, with the exception of violations of the Code of Ethics and/or Model 231;
- to the Company's Supervisory Board if the report concerns violations of the Code of Ethics and/or Model 231.

In addition to the above, the outcome of the investigative phase of the report could be communicated to the Company's administrative body and relevant departments for them to adopt

any further measures and/or actions that may be necessary in the specific case to protect the Group.

Where for the purpose of the investigation it is necessary to detect the identity of the whistleblower, the provisions of Article 7.1 below shall apply

## **6.2 External reporting**

### *a) External reporting conditions*

The whistleblower may make an external report (benefiting from the protections provided by the Whistleblowing Law) if at the time of its submission one of the conditions set forth in Article 6 Whistleblowing Law is met .

### *b) Recipient*

The recipient of external reporting is ANAC (National Anti-Corruption Authority). An external report submitted to an entity other than ANAC shall be forwarded to ANAC, within seven days from the date of its receipt, giving simultaneous notice of the submission to the whistleblower.

### *c) Reporting channels and their method of execution*

The whistleblower can acquire the information on the following website:<https://www.anticorruzione.it/-/whistleblowing> to perform external reporting.

### *d) Purpose of the report*

Through external reporting, reports of violations of European Union provisions can be reported.

### *e) Reporting management by ANAC*

Following the receipt of the report, ANAC carries out the activities referred to in Article 8 of the Whistleblowing Law, in accordance with the timelines established therein and, also available on the ANAC website <https://www.anticorruzione.it/-/whistleblowing>.

## **6.3 Public disclosure**

### *a) Public disclosure conditions*

The whistleblower may make a public disclosure (benefiting from the protections provided by the Whistleblowing Law) if at the time of its submission one of the conditions set forth in Article 15 Whistleblowing Law is met.

*b) Public disclosure channels*

The channels for making reports are print or electronic media or otherwise through means of dissemination that can reach a large number of people.

*c) Purpose of the report*

Reports of violations of European Union provisions may be the purpose of a public disclosure.

## **7. FORMS OF PROTECTION FOR THE WHISTLEBLOWER**

The violation reporting system adopted by the Group ensures the confidentiality and protection of the whistleblower's personal data.

In addition, the Group shall take all necessary measures to ensure the full protection of the whistleblower against possible retaliatory, discriminatory or otherwise unfair conduct resulting from the whistleblowing.

### **7.1 Confidentiality of the whistleblower's identity**

Access to the internal reporting channels “mailbox” and “internal confidential mail” is solely permitted for the channel manager; should the reporter use their own email account of one of the Group companies to send the report for this purpose, identified by the subject indicated in Article 6.1 of this Procedure, no one is authorized, not even those responsible for the computer systems, to view it.

Violations of the requirements in the preceding paragraph committed by anyone are a source of disciplinary, contractual, and, where applicable, criminal liability.

The identity of the whistleblower and any other information from which such identity may be inferred, either directly or indirectly, may not be disclosed without the express consent of the whistleblower themselves to persons other than the whistleblowing contact person, who are expressly authorized to process such data under the privacy regulations.

In the case of external reporting, the confidentiality of the whistleblower's identity is guaranteed by ANAC. In order to protect the whistleblower, it is also noted:

- within the framework of criminal proceedings, the identity of the whistleblower is covered by secrecy in the manner and to the extent provided for in Article 329 of the Code of Criminal Procedure. “Duty of secrecy”;

- within the framework of the proceedings before the Court of Accounts, the identity of the whistleblower may not be revealed until the investigation stage is closed;
- within the scope of disciplinary proceedings, the identity of the whistleblower may not be disclosed, where the allegation of the disciplinary charge is based on separate and additional investigations to the whistleblowing, even if consequent to the whistleblowing. If the charge is wholly or partially based on the report and knowledge of the identity of the whistleblower is essential for the defense of the accused, the report will be usable for the purposes of disciplinary proceedings only if the whistleblower expressly consents to the disclosure of their identity.

## 7.2 Prohibition of “retaliation”

### a) *Prohibited acts of retaliation*

The Group provides for the absolute prohibition of any discriminatory measures against the whistleblower; following the whistleblowing, **retaliation constitutes**, by way of example only, the conduct referred to in Article 17, paragraph 4 of the Whistleblowing Law (i.e., *inter alia*, dismissal, suspension, demotion, non-promotion, change of workplace not due to organizational needs of the Group).

Acts in violation of the prohibition against retaliation are null and void. Individuals who have been fired as a result of reporting (internal and/or external), public disclosure, or reporting to the judicial or accounting authorities have the right to be reinstated into their jobs.

Any retaliation that is suffered may be reported to ANAC via <https://www.anticorruzione.it/>; in such a case, ANAC will inform the National Labor Inspectorate for action within its jurisdiction.

### b) *Conditions to protect the whistleblower*

The protection against retaliatory acts referred to in the preceding paragraph applies if the following conditions are met:

- at the time of the report (internal and/or external) or report to the judicial or accounting authorities or public disclosure, the whistleblower had reasonable grounds to believe that the information about the reported, publicly disclosed or denounced violations was true and fell within the objective scope of application of these regulations;
- the reporting (internal and/or external) or public disclosure was made in accordance with the procedures set forth in this Procedure in Article 6.

Protection is also provided in cases of anonymous reporting or complaints to the judicial or accounting authority or public disclosure if the whistleblower was subsequently identified and retaliated against, as well as in cases of reporting submitted to the relevant institutions, bodies and entities of the European Union, in accordance with the provisions of these regulations.

Protection is not guaranteed and a disciplinary sanction shall be imposed on the whistleblower when it is established, even by a first instance ruling, that (i) the whistleblower is criminally liable for the crimes of defamation or slander or otherwise for the same crimes committed with the complaint to the judicial or accounting authority, or (ii) they are civilly liable for the same title in cases of malice or gross negligence.

*c) Other individuals to whom protection applies*

The protection referred to in the preceding paragraphs also applies to the persons referred to in Article 3, Paragraph 5 of the Whistleblowing Law (i.e., inter alia, the so-called "facilitators," co-workers or the people in the same work environment or the entities owned or entities operating in the same work environment as the whistleblower or the person who filed the complaint with the competent authority).

## **8. PENALTY SYSTEM**

Violation of the provisions contained in the above paragraphs may trigger the sanction procedure. More specifically, the following are liable to sanctions:

- (i) the whistleblower who has made reports with malice or gross negligence or which turn out to be false, unfounded, with defamatory content or otherwise made for the sole purpose of harming the Company, the reported person or others affected by the report;
- (ii) the person who has violated the confidentiality of the whistleblower;
- (iii) the person who has been responsible for acts of "*retaliation*".
- (iv) the person who obstructed or attempted to obstruct the reporting.

The assessment and imposition of disciplinary sanctions shall be carried out in accordance with the procedures set forth in Article 7 of Law no. 300 of 30/5/1970 ("**Workers' Statute**") and any applicable special regulations, and shall take into account the principles of proportionality and appropriateness with respect to the alleged violation. In this regard, the following circumstances are relevant:

- type of the alleged offense;
- specific circumstances under which the offense occurred;
- how the conduct was carried out;

- seriousness of the violation, including taking into account the agent's subjective attitude;
- the likelihood of multiple violations within the same conduct;
- the likelihood of more than one person being involved in the violation;
- the likelihood of the offender recommitting the violation.

All employees, directors, and collaborators of the Group, as well as all those who have contractual relationships with the Company within the scope of these relationships are subject to the system of sanctions and disciplinary measures set forth in this Procedure.

The procedure for imposing sanctions under this chapter shall take into account the particularities arising from the legal status of the person against whom proceedings are being taken.

The department responsible for the specific application of disciplinary measures is BIODUE's Human Resources Department, which will impose sanctions after also hearing the non-binding opinion of the hierarchical superior of the author of the censured conduct.

*Penalties against employees and executives*

Conduct by non-managerial personnel in violation of the individual behavioral rules deduced in this Procedure will constitute disciplinary offenses in compliance with and in application of the provisions of the relevant National Collective Bargaining Agreement, the Workers' Statute and any applicable special regulations.

Penalties for managers where the National Collective Bargaining Agreement for trade managers is applied are: a verbal reprimand, a written reprimand, a fine not exceeding the amount corresponding to 4 hours' pay, suspension from work and pay for a period not exceeding 10 days, dismissal with or without notice.

Penalties for managers where the National Collective Bargaining Agreement for industry managers is applied are: a verbal warning, a written caution, a fine not exceeding the amount corresponding to 3 hours' pay, suspension from work and pay for a period not exceeding 3 days, dismissal with or without notice.

The type and extent of each of the above penalties will be determined in relation to:

- the intentional nature of the behavior or the degree of negligence, recklessness or inexperience, with regard also to the foreseeability of the event;
- the worker's overall behavior with particular regard to whether or not the worker has a disciplinary record, to the extent permitted by law;
- the worker's duties;

- the functional position of the people involved in the events;
- other special circumstances accompanying the disciplinary violation.

More specifically, disciplinary sanctions apply as follows:

- 1) verbal reprimand/warning, applicable if the worker violates any of the rules of the Procedure or engages in behavior that does not comply with the requirements of the Procedure;
- 2) written reprimand/caution, applicable if the worker is a repeat offender in violating the Procedure or engaging in behavior that does not comply with its requirements;
- 3) a fine (up to 4 hours of pay or up to 3 hours of pay) and suspension from duty and pay (not more than 3 days or not more than 10 days) which is applicable if the worker in violating the Procedure or adopting a behavior not in accordance with its requirements causes damage or creates a situation of potential danger to the Company, or if the worker has been a repeat offender in the failures referred to in point 2);
- 4) termination of employment without notice, applicable if the worker engages in conduct that does not comply with the requirements of the Procedure and constitutes a serious breach thereof unequivocally directed to the violation of the Whistleblowing Law or resulting in the specific application of sanctions against the Company provided for in the Whistleblowing Law, as well as the worker who has repeatedly committed the failures referred to in point 3).

This is, in any case, without prejudice to the prerogative of the Company to seek compensation for damages resulting from an employee's violation of the Procedure.

*Measures against managers/management staff*

The National Collective Bargaining Agreement for managers in the trade sector applies to personnel classified as managers.

In carrying out their professional work, Group managers are obliged both to comply with and to ensure that their employees comply with the requirements contained in the Procedure. In the event of a violation of the Procedure or the adoption of behavior that does not comply with its requirements, the most appropriate measures will be applied against those responsible in compliance with the provisions of the law and the applicable National Collective Bargaining Agreement.

The following are to be considered punishable, by way of example but not limited to, for violation of the provisions contained in the Procedure: conduct engaged in by the manager, who:

- fails to supervise their hierarchically subordinate personnel to ensure compliance with the provisions of the Procedure;
- fails to report non-compliance and/or anomalies inherent in the fulfillment of the obligations set forth in the Procedure should they become aware of them, such as to render the Procedure itself ineffective resulting in a potential danger to the Group to the imposition of sanctions under the Whistleblowing Law;
- incurs one or more violations of the provisions of the Procedure themselves such as to thereby expose the Group to the application of sanctions under the Whistleblowing Law.

In the event that a manager violates the provisions and rules contained in the Procedure, the Company shall take the measure deemed most appropriate against them in accordance with the provisions of the law and the applicable National Collective Bargaining Agreement.

Measures against directors

In the event that one or more directors violate the Procedure, in accordance with the provisions of the law and/or the bylaws, the Company will take appropriate measures including, if necessary, calling a shareholders' meeting in order to take the most appropriate measures.

Measures towards consultants and external collaborators

The adoption by consultants or external collaborators (both in the case of stable and occasional collaborative relationships), however they are named, or other parties with contractual relationships with the Group, of conduct contrary to the provisions contained in the Procedure will be sanctioned in accordance with the provisions of the specific contractual clauses that will be included in the relevant contracts.

The above behaviors can also be ascertained by ANAC, which imposes the following administrative fines:

- for the conduct referred to in item (i), sanctions from € 500.00 to € 2,500.00, unless the whistleblower has been convicted in criminal proceedings, even at first instance, for the crimes of defamation or slander or otherwise for the same crimes committed by reporting to the judicial or accounting authorities;
- for the conduct referred to in (ii), (iii), (iv), penalties from €10,000.00 to €50,000.00.



## **9. RECORD KEEPING**

Internal reports and related documentation shall be retained for as long as necessary for the report to be processed and in any case no longer than five years from the date of the communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations set forth in Article 7.1 above.

For these purposes, the whistleblowing contact person has special electronic and paper files as necessary.

It is ANAC's responsibility to keep external reports.

Any personal data contained in the report, including that which relates to the identity of the whistleblower or other individuals, will be processed in accordance with the rules for the protection of personal data and, in particular, in accordance with the notice attached to this procedure.

## **10. AVAILABILITY OF THE PROCEDURE**

This procedure, in both electronic or paper format, is available in the following physical and online locations:

- Website: [www.biodue.com](http://www.biodue.com);
- Corporate intranet: [www.biodue.com](http://www.biodue.com);
- Whistlelink portal.

## **11. PROCEDURE UPDATE**

This procedure is approved by the administrative body and is subject to regular updates.