



WHISTLEBLOWING REPORTS MANAGEMENT SYSTEM

In accordance with Legislative Decree No. 24 of March 10, 2023 (“**Whistleblowing Decree**”), as well as the high ethical, legal, and professional standards by which the Company is inspired, Fidia’s Board of Directors adopted a procedure for the management of whistleblowing reports (hereinafter the “**Whistleblowing Procedure**”) and appointed the Company’s Supervisory Body as the Report Manager.

Fidia also implemented its own dedicated IT platform (“**Whistleblowing Platform**”), which allows reports to be made both in writing and orally. Reports may also be made anonymously, provided they are detailed and adequately documented.

The Whistleblowing Platform can be accessed through the following link:
<https://fidiasystems.integrityline.com/>

Please note that, pursuant to the Whistleblowing Decree, the following may be reported:

- breaches consisting of unlawful conduct relevant under Legislative Decree 231/2001 or breaches of the Organization, Management, and Control Model adopted by Fidia;
- breaches of European legislation.

When submitting a report, you will be asked to create a password, to which the Whistleblowing Platform will associate an identification number for the report after the report is sent.

It is essential **to note and keep this code together with the chosen password**, so that you can check the status of your report at any time and receive feedback regarding its follow-up.

Fidia personnel do not have access to these codes and will not be able to provide support in case they are lost.



Please note that reports can also be made through a meeting with the Report Manager, upon request of the Reporting Person, scheduled within no more than ten working days from the date the request is received.

Fidia thanks all those who actively contribute to protecting integrity and promoting a culture of legality within the Company.



SUMMARY OF THE REPORT MANAGEMENT PROCESS

<p>Subject of the report</p>	<p>The Whistleblowing Procedure covers:</p> <ul style="list-style-type: none"> • any unlawful conduct that is relevant pursuant to Decree no. 231 or any breaches of the Organizational, Management and Control Model ("231 Model") ("231 Reports"); • breaches of European legislation, and more specifically: <ul style="list-style-type: none"> - torts relating to breaches of European and national legislation in specific areas (e.g., public procurement; financial services, products and markets, and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; protection of the environment; radiation protection and nuclear safety; animal health and welfare; public health; consumer protection; protection of privacy and personal data, and security of network and information systems); - acts or omissions harming the financial interests of the European Union; - acts or omissions relating to the internal market, including breaches of the European Union legislation concerning anticompetitive activities and abuse of State aid, as well as - breaches relating to the internal market arising from acts that infringe corporate tax rules or mechanisms aimed at obtaining a tax advantage
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	that defeats the object or purpose of the applicable corporate tax legislation.
NOT subject of the report	<p>The following is excluded from the scope of the Whistleblowing Procedure:</p> <ul style="list-style-type: none"> a. allegations, claims or demands connected with any personal interest of Reporting concerning solely their individual employment relationships, or pertaining to their employment relationships with their hierarchical superiors; b. reports of breaches already governed in a mandatory manner by European Union and national legislative acts; c. breaches relating to national security, as well as to procurements involving defense or national security aspects, unless these aspects are covered by the relevant secondary legislation of the European Union.
Preliminary assessment	The Report Manager conducts a preliminary assessment of the report and, within seven days from the date of receipt of the report, issues a notice of receipt to the whistleblower through the Whistleblowing Platform.
Inquiry	<p>If the Report Manager considers the report to be well-founded, the same shall:</p> <ul style="list-style-type: none"> ○ classify the report ○ carry out specific verification activities ○ examine the circumstances by analyzing available documents and data ○ interrupt the investigation if the report is deemed unfounded ○ provide the whistleblower diligent feedback. <p>Within three months from the date of notice of receipt, the Report Manager provides feedback to the whistleblower, through the Whistleblowing Platform, regarding the action already taken or intended to be taken in response to the report.</p>
Decision	<p>The Report Manager may take the following decisions:</p> <ul style="list-style-type: none"> ○ dismissal without remarks; ○ recommendation of corrective actions; ○ involvement of the relevant Company Functions for adoption of any disciplinary measures;

	<ul style="list-style-type: none"> ○ timely reporting to the Board of Directors and the Board of Statutory Auditors, where required by the specific case, for appropriate evaluations regarding any actions to be taken within their competence.
Monitoring	<p>It is the responsibility of the Heads of the Function involved in the report to implement the recommendations received from the Report Manager and the identified corrective actions.</p> <p>The Report Manager monitors the implementation of the recommendations and of the corrective actions, providing periodic updates to the Board of Directors and the Board of Statutory Auditors.</p>
Reporting and record keeping	<p>The Report Manager formalizes in writing, within the final report, the assessments and decisions made, the information provided, and (if any) recommendations and proposals for the application of disciplinary measures. The related documentation shall be retained for five years from the date of the closure of the investigative activities, subject to the possibility of extension in case of defensive investigations carried out by the Company or investigations and inspection activities by the Judicial Authority or Judicial Police.</p> <p>The Report Manager reports annually to the Board of Directors and to the Board of Statutory Auditors on the proper functioning of internal reporting channels.</p>