

|                                     |                                                        |                        |
|-------------------------------------|--------------------------------------------------------|------------------------|
| INDUSTRIA MOLITORIA<br>DENTI S.R.L. | <b>PROCEDURE</b><br><b>"THE WHISTLEBLOWING SYSTEM"</b> | Version 3 - 03/10/2025 |
|-------------------------------------|--------------------------------------------------------|------------------------|

## **INDUSTRIA MOLITORIA DENTI S.R.L.**

### **'THE WHISTLEBLOWING SYSTEM' PROCEDURE**

Rev. 1

*Approved by INDUSTRIA MOLITORIA DENTI S.R.L. on 30 November 2023*

## TABLE OF CONTENTS

|                                                                      |    |
|----------------------------------------------------------------------|----|
| 1. FOREWORD AND NORMATIVE REFERENCES .....                           | 4  |
| 2. PURPOSE OF THE DOCUMENT .....                                     | 4  |
| 3. SCOPE OF APPLICATION .....                                        | 5  |
| 4. TERMS AND DEFINITIONS .....                                       | 6  |
| 5. DOCUMENTS OF REFERENCE .....                                      | 7  |
| 6. THE WHISTLEBLOWING SYSTEM .....                                   | 7  |
| 6.1 Reporting Persons .....                                          | 7  |
| 6.2 Subject of the Report- Breaches .....                            | 8  |
| 6.2.1 Actions, facts and conduct that can be reported .....          | 9  |
| 6.2.2 Form and Minimum Content of Report with Internal Channels..... | 10 |
| 7. INTERNAL REPORTING CHANNELS.....                                  | 10 |
| 7.1 Written report via <i>whistleblowing platform</i> .....          | 11 |
| 7.2 Written report by letter.....                                    | 11 |
| 7.3 Oral report via voice messaging system .....                     | 11 |
| 7.4 Report by direct meeting request .....                           | 12 |
| 8. WHISTLEBLOWING MANAGEMENT PROCESS BY INTERNAL CHANNELS.....       | 12 |
| 8.1 Receiving and recording the Report.....                          | 13 |
| 8.2 Preliminary assessment and classification of the Report.....     | 14 |
| 8.3 Audits and internal investigations.....                          | 15 |
| 8.4 Response to Report.....                                          | 16 |
| 8.5 Conclusion of the process .....                                  | 16 |
| 8.5.1 Escalation in case of Reports concerning top management .....  | 17 |
| 8.6 <i>Reporting</i> to Top Management .....                         | 17 |
| 8.7 Storage of Reports and related documentation .....               | 17 |
| 9. GENERAL PRINCIPLES AND PROTECTIONS .....                          | 18 |
| 9.1 Confidentiality .....                                            | 19 |
| 9.2 Prohibition of retaliation .....                                 | 20 |
| 9.3 Limitation of Liability of the Reporting Person .....            | 21 |
| 9.4 Support measures.....                                            | 21 |
| 10. DISCIPLINARY SYSTEM.....                                         | 21 |
| 11. PROCESSING OF PERSONAL DATA.....                                 | 22 |
| 12. EXTERNAL REPORTING CHANNELS AND PUBLIC DISCLOSURE.....           | 23 |
| 12.1 The external reporting channels of ANAC.....                    | 23 |

|                                                |    |
|------------------------------------------------|----|
| 12.2 Public disclosure .....                   | 24 |
| 12.3 Reporting to the judicial authority ..... | 24 |
| 13. PUBLICATION OF THE PROCEDURE.....          | 24 |

## 1. FOREWORD AND NORMATIVE REFERENCES

Legislative Decree no. 24 of 10 March 2023, on "*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national laws*" (hereinafter the "**Decree**"), significantly extended the scope of application of whistleblowing discipline, previously limited, for the private sector, to only those entities with an Organisation, Management and Control Model pursuant to Legislative Decree No. 231/2001.

In particular, the Decree identifies and regulates the reporting parties, the subject of breach reports, the channels to be established and provided for, the obligations and protections that companies are required to implement and ensure, and also defines the criteria and timeframes for compliance.

Since the handling of reports involves the collection and processing of personal data, the relevant data protection legislation applies. This legislation includes Regulation 2016/679 of the European Parliament and of the Council, dated 27 April 2016, on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (hereinafter "**GDPR**") and Legislative Decree 30 June 2003, no. 196, together with Legislative Decree 10 August 2018, no. 101 (hereinafter jointly referred to as the '**Privacy Code**').

INDUSTRIA MOLITORIA DENTI S.R.L. (hereinafter also referred to as '**Denti**' or the '**Company**') had already equipped itself with a system for making and managing reports of breaches, and in light of the regulatory changes outlined above, it revised its rationale and tools, having consulted the company trade union representatives and the unitary trade union representatives pursuant to art. 4(1) of the Decree.

It should be noted that, in setting up this reporting system, the Company also took due account of the provisions of the 'Guidelines on the protection of persons who report breaches of Union law and the protection of persons who report breaches of national laws' approved by ANAC with Resolution No. 311 of 12 July 2023 (hereinafter also referred to as the '**ANAC Guidelines**').

## 2. PURPOSE OF THE DOCUMENT

This procedure relating to "The Whistleblowing system" (hereinafter referred to as the "**Whistleblowing Procedure**" or the "**Procedure**") aims to describe and regulate the whistleblowing system implemented by INDUSTRIA MOLITORIA DENTI S.R.L., providing appropriate indications for whistleblowers to make a report and outlining the management process.

In particular, this document:

- i. defines the scope of the whistleblowing system;
- ii. identifies the persons who may issue reports;
- iii. circumscribes the perimeter of conduct, events or actions that can be reported;
- iv. identifies the channels through which reports can be made;
- v. identifies and prescribes the general principles and rules governing the whistleblowing process, including safeguards for the whistleblower and the reported person, as well as the consequences of any abuses in the use of the established channels;
- vi. defines the Whistleblowing management process in its various phases, identifying roles, responsibilities and operating methods.

The document also illustrates the so-called external reporting channels set up by the National Anti-corruption Authority - ANAC and the possibility of so-called public disclosure, as well as the related prerequisites, and limits, of access, pursuant to and for the purposes of Art. 6 and 15 of the Decree, as well as the possibility of making reports to the judicial authorities.

### **3. SCOPE OF APPLICATION**

The Whistleblowing Procedure applies to the persons concerned in their capacity as Whistleblower and Reported Person, as defined below, as well as to the company figures and functions identified by INDUSTRIA MOLITORIA DENTI S.R.L. involved in the management of the report received.

#### 4. TERMS AND DEFINITIONS

| Term used                                    | Description                                                                                                                                                                                                                                                                                        |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Reporting Person<br/>or Whistleblower</b> | The natural person who makes the Report or public disclosure, as further outlined in Section 6.1. "The Reporting Persons".                                                                                                                                                                         |
| <b>Reported Person</b>                       | The natural or legal person mentioned in the Report or in the public disclosure as the person to whom the breach is attributed or who is otherwise implicated in that breach.                                                                                                                      |
| <b>Facilitator</b>                           | The natural person who assists a reporting person in the whistleblowing process, operating within the same work context and whose assistance must be kept confidential.                                                                                                                            |
| <b>Report</b>                                | <p>Written or oral communication of information on Breaches made by the Reporting Person, through one of the intended reporting channels.</p> <p>The Report must have the minimum form and content provided for in Section 6.2.3. "Minimum Form and Content of Report with Internal Channels".</p> |
| <b>Breach</b>                                | The Breach consists of conduct, acts or omissions, detrimental to the integrity of the Company, of which the Whistleblower has become aware in the context of his or her work context and which are ascribable to the matters outlined in Section 6.2. "Subject of the Report - Breaches".         |
| <b>Reporting Manager</b>                     | The party managing the reports, pursuant to Art. 4 of Legislative Decree 24 March 2023, shall be " <i>a dedicated autonomous internal person or office and with personnel specifically</i>                                                                                                         |

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                        | <p><i>trained (...) or an external entity, also autonomous and with specifically trained personnel".</i></p> <p>This person may also involve other corporate functions, provided that the confidentiality of the Whistleblower's identity is guaranteed at all times and that they are expressly authorised to process data pursuant to the GDPR.</p> <p>In INDUSTRIA MOLITORIA DENTI S.R.L., this person is identified as in Section 8 "Whistleblowing Management Process by Internal Channels" of this Procedure.</p> |
| <b>Working context</b> | <p>Work or professional activities, present or past, carried out in the context of the relationships referred to in Article 3(3) or (4) of the Decree, through which, irrespective of the nature of such activities, a person acquires information about breaches and in the context of which he or she could risk suffering retaliation in the event of a public disclosure or report to the judicial or accounting authorities.</p>                                                                                   |

## 5. DOCUMENTS OF REFERENCE

- Legislative Decree no. 24 of 10 March 2023
- Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019
- Regulation 2016/679 of the European Parliament and of the Council of 27 April 2016 (GDPR)
- Legislative Decree 30 June 2003, no. 196
- Legislative Decree 10 August 2018, no. 101
- Code of Ethics of INDUSTRIA MOLITORIA DENTI S.R.L.
- Organisational, management and control model pursuant to Leg.Decree 231/2001 of INDUSTRIA MOLITORIA DENTI S.R.L. ('Model 231')

## 6. THE WHISTLEBLOWING SYSTEM

### 6.1 Reporting Persons

The Reporting Persons to whom this Procedure is addressed are all persons employed by the Company with an employment contract, whether open-ended or fixed-term, full-time or part-time, including intermittent work contracts, apprenticeship contracts, ancillary work contracts, or by means of a staff leasing contract, as well as occasional workers referred to in Art. 54-bis

of L.D. 24 April 2017, no. 50; all self-employed persons within the meaning of Art. 2222 of the Civil Code and Chapter I of L. 22 May 2017, no. 81 (excluding entrepreneurs, including small ones); coordinated and continuous collaborators within the meaning of Art. 409, n. 3, of the Code of Civil Procedure; interns, volunteers and trainees at the Company; persons with functions of administration, management, control, supervision and representation (including de facto) of the entity, shareholders, as well as workers or collaborators of entities that supply goods or services or perform works for third parties, freelance professionals and consultants, who perform their activities at the Company.

Whistleblowers also include persons: (i) whose legal relationship with the Company has not yet begun, if information on breaches was acquired during the selection process or in other pre-contractual stages; (ii) during the probationary period; (iii) after termination of the relationship, if information on breaches was acquired during the course of the relationship.

## **6.2 Subject of the Report - breaches**

Whistleblowers may make Reports of breaches consisting of conduct, acts or omissions, detrimental to the integrity of the Company, of which the Whistleblower has become aware in the context of his or her own Work Context and relating to:

- i. relevant unlawful conduct within the meaning of Leg.Decree 8 June 231/2001 and breaches of Model 231;
- ii. offences that fall within the scope of the European or national legislation set out in the Annex to the Decree or the domestic legislation implementing the European Union acts set out in the Annex to Directive (EU) 2019/1937 (albeit not included in the Annex to the Decree), relating to the following areas: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection and security of networks and information systems;
- iii. acts or omissions detrimental to the financial interests of the European Union (e.g. fraud, corruption and any other illegal activity related to European Union expenditure);
- iv. acts or omissions concerning the internal market (e.g. competition and state aid breaches);
- v. acts or conduct that frustrate the object or purpose of the provisions of the acts of the European Union.

The subject of the Report must be:

- breaches committed or likely to have been committed, based on well-founded and substantiated suspicions;
- breaches that have not yet been committed but which the reporting party believes may be committed, based on well-founded and substantiated suspicions;
- conduct aimed at concealing the aforementioned breaches.

The following are **excluded**:

- disputes, claims or demands linked to a personal interest of the Whistleblower that relate exclusively to his/her individual employment relationships, or inherent to his/her employment relationships with hierarchically superior figures;
- national defence and security reports;
- reports relating to breaches already regulated in European Union directives and regulations and in the implementing provisions of the Italian legal system, set out in Part II of the Annex to the Decree, which already provide for special reporting procedures in certain special sectors (financial services; prevention of money laundering and terrorist financing; transport safety; environmental protection)<sup>1</sup>.

Information on reportable breaches also does not include information that is clearly unsubstantiated, information that is already fully in the public domain, as well as information acquired only on the basis of unlikely indiscretions or assumptions (so-called rumours).

#### **6.2.1 Actions, facts and conduct that can be reported**

In order to facilitate the identification of facts that may be the subject of Whistleblowing, the following is a list, by way of example and not limited to, of relevant conduct/behaviour:

- the promise or giving of a sum of money or the granting of other benefits (gifts, hospitality, lunches, dinners, etc., not permitted under company procedures) to a public official or a person in charge of a public service as consideration for the performance of his duties or for the performance of an act contrary to his official duties (e.g. facilitation of a case);
- tampering with documents by manipulating or falsifying business records or official documents in order to obtain an unlawful advantage or to deceive the competent authorities;

---

<sup>1</sup> By way of example, in the area of "financial services and the prevention of money laundering and terrorist financing", Article 52-ter of the Consolidated Law on Banking and Articles 4-undecies and 4-duodecies of the Consolidated Law on Finance remain applicable. In addition to specific internal communication channels, these provisions also provide for an external channel, addressed to the Bank of Italy or Consob, depending on the supervisory division. In the area of anti-money laundering and terrorist financing, Legislative Decree no. 231/2007 as amended by Legislative Decree 90/2017 which introduced Art. 48 concerning internal systems for reporting breaches. In addition, in the area of 'transport safety', the rules on the monitoring of occurrences in civil aviation, the responsibility of the flag State for compliance with the Maritime Labour Convention, as well as the international standards for ship safety, pollution prevention and on-board living and working conditions for ships calling at Community ports and sailing in the waters under the jurisdiction of the Member States will continue to apply; finally, in the area of 'environmental protection', the special rules on the safety of operations at sea in the hydrocarbon sector will continue to apply.

- the promise or giving of a sum of money or the granting of other benefits (gifts of non-modest value, hospitality, lunches, dinners, etc., not permitted under company procedures) aimed at bribing suppliers or customers;
- Agreements with suppliers or consultants to make non-existent services appear to have been performed.

### 6.2.2 Minimum Form and Content of Report with Internal Channels

It is necessary for the Report to be as detailed as possible and to provide as many elements as possible in order to allow for its proper handling and follow-up.

To this end, the Report must contain the following essential elements:

- a. **subject:** a clear description of the Breach that is the subject of the Report, with an indication of the circumstances of time and place in which the facts/behaviour described were committed;
- b. **Reported Person and other involved parties:** any element (such as the function/role within the company) enabling easy identification of the alleged perpetrator(s) of the reported breach or of any other persons involved.

In addition, the Reporting Person may indicate/provide the following further elements:

- **their personal details;**
- **any documentation** that may confirm or better substantiate the breach;
- **any other information** that may facilitate the gathering of evidence on what has been reported.

Please note that the Report must NOT take an insulting tone or contain personal offence. The use of such expressions may be submitted by the Reporting Manager to the competent corporate functions for appropriate evaluations, including disciplinary ones.

Please note that INDUSTRIA MOLITORIA DENTI S.R.L. also accepts Reports in anonymous form (meaning Reports from which it is not possible to determine the identity of the Reporting Party), provided that they contain the essential elements referred to above.

## 7. INTERNAL REPORTING CHANNELS

INDUSTRIA MOLITORIA DENTI S.R.L. has set up the following Internal Reporting Channels (allowing written or oral reports):

### **7.1 Written report via TS whistleblowing platform**

The Company has adopted a platform for *whistleblowing* reports called **TS Whistleblowing** (hereinafter '**TS**' or also '**WB Platform**'), provided by a specialised service provider.

The WB Platform is structured to ensure that::

- during the reporting process, the information acquired respects the principles of protection of personal data and maximum confidentiality. This is done through the adoption of encryption techniques and the implementation of technical-organisational security measures that are also defined, assessed and implemented in the light of an impact assessment under Art. 35 of the GDPR, carried out prior to processing;
- only the Whistleblowing Manager and the persons involved in the management of the Report, authorised by the Company to process personal data, have access to the relevant information;
- it is continuously available 24 hours a day, 7 days a week.

The WB platform can be accessed directly via the following URL: <https://www.molinodenti.it/>.

When filling in the Report collection *form* , the Reporting Person may also decide to communicate anonymously with the Whistleblowing Manager.

When submitting the Report, the WB Platform provides on-screen credentials to the Reporting Person to enable him/her to later retrieve the Report submitted, check its status, obtain information on the outcome, and communicate with the Whistleblowing Manager.

The Reporting Manager accesses TS to consult all the Reports received and carry out verification activities.

### **7.2 Written report by letter**

The Report may be made in writing by registered letter with return receipt, addressed to the Reporting Manager to be sent to the registered office of INDUSTRIA MOLITORIA DENTI S.R.L., as follows: use of two sealed envelopes, the first with the reporting party's identification data together with a photocopy of the identification document; the second with the Report (so as to separate the reporting party's identification data from the Report). Both envelopes must then be placed in a third sealed envelope marked "confidential" on the outside. This Report will then be entered in the Whistleblowing Register referred to in Section 8.1.

### **7.3 Oral report via voice messaging system**

Reports can be made by telephone, on Tuesdays and Thursdays, from 10 a.m. to noon and from 3 p.m. to 5 p.m., by calling 0522-350085; then dial extension 213 to speak to Priscilla Lumetti, 239 to speak to Rosa Maria Caruso, 214 to speak to Roberta Bonilauri.

If an operator answers, the reporting person does not have to provide that operator with his or her personal details, but to indicate that it is a 'WHISTLEBLOWING report' and ask to speak to the person in charge of the procedure: the content of the call will be transcribed in the report form and recorded in the register.

Please note that the procedure provides for the protection of the confidentiality of the personal details provided: if, however, the Whistleblower intends to remain anonymous, it will not be possible for the company to communicate subsequently with the Whistleblower either to report the outcome of the procedure, or to request any additional documentary evidence, and therefore, in such a case, Whistleblowers are invited to use the other reporting channels, provided for in points 7.1 - 7.2 or 7.4.

#### **7.4 Report by direct meeting request**

A Report can be made by requesting the scheduling of a direct meeting with the Reporting Manager, set up through one of the established Internal Channels. Such a meeting must be organised within a reasonable period of time.

In such a case, subject to the consent of the Reporting Person, the Report is documented by the Reporting Manager, either by means of a recording on a device suitable for storage and listening, or by means of minutes. In the case of minutes, the Reporting person may verify, correct and confirm the minutes of the meeting by signing it.

### **8. WHISTLEBLOWING MANAGEMENT PROCESS BY INTERNAL CHANNELS**

INDUSTRIA MOLITORIA DENTI S.R.L. has identified, pursuant to Art. 4 of the Decree, a special internal committee, composed of three members (Priscilla Lumetti, Roberta Bonilauri, Rosa Maria Caruso) as the Reporting Manager as a subject expressly authorised to process the data referred to in this process pursuant to Art. 29 and 32 of the GDPR and Art. 2-quaterdecies of the Privacy Code.

It is envisaged that authorisations to process personal data will be issued to all persons involved in the handling of the report, even other than the Whistleblowing Manager, according to the investigation needs of the case.

These individuals have also received adequate and specific professional training in the protection and security of personal data. This training must be tracked by means of a specific registration.

Internal Reporting Channels ensure, also by means of encryption tools, protection of personal data and confidentiality:

- (i) of the identity of the reporting person and the reported person;
- (ii) of the content of the Report;
- (iii) of the documentation relating to the Report.

If the Report is submitted to a person other than the Whistleblowing Manager, it must be transmitted to the latter within seven days of receipt, with a written notification of transmission to the Whistleblowing Manager.

The Reporting Manager:

- will give diligent notice of receipt and diligent follow-up to the Report;
- will take measures to verify the completeness and accuracy of the information;
- will maintain contacts with the Whistleblower and may request, if necessary, additions or further discussions and investigations;
- may interface with other corporate functions and figures to request their cooperation for a better investigation and analysis of the Report, in strict compliance with the confidentiality guarantees set out in the Decree and in this Procedure;
- may carry out investigation activities also with the involvement of external consultants, in absolute compliance with the guarantees of confidentiality set out in the Decree and in this Procedure.

Conversely, it is not the duty of the Reporting Manager to ascertain individual responsibilities, whatever their nature, nor to carry out legitimacy or merit checks on acts and measures adopted by the Company.

Where the Reporting Manager has a conflict of interest with regard to a specific Report (e.g. as a Reported Person or as a person wishing to qualify as a Reporting Person), one of the conditions for access to the External Reporting Channels to ANAC (see Section 12.1) is deemed to be met, as it cannot be ensured that the Report is effectively followed up.

In cases where the Report relates to breaches that can be traced back to unlawful conduct relevant under Leg.Decree 8 June 231/2001 and/or breaches of Model 231 (referred to in point i) paragraph 6.2. "Subject of the Report - the Breaches") and does not concern Breaches attributable to the Body itself or to one of its members, the Whistleblowing Manager shall promptly inform the Supervisory Board ex leg.decreto 231/2001, with information flows that must also cover all the subsequent stages of the follow-up to the Report.

The Whistleblowing management process is outlined below, with particular reference to the following steps:

- receipt and registration of the Report;

- preliminary assessment and classification of the Report;
- audits and investigations;
- response to the Report;
- *reporting* to top management;
- storage of Reports.

### 8.1 Receipt and registration of the Report

Following the Report received through the Internal Channels, the Whistleblowing Manager will send the Reporting Person an acknowledgement of receipt within 7 (seven) days from the date of receipt of the Report.

Please note that this acknowledgement of receipt does not constitute confirmation of the admissibility of the Report.

If the Report is submitted to a person other than the Whistleblowing Manager and qualifies as a Report subject to this Procedure by the Reporting Person himself/herself, such person shall transmit it to the Whistleblowing Manager, within 7 (seven) days from its receipt, giving simultaneous written notice of the transmission to the Reporting Person. Otherwise, if the Whistleblower does not expressly state that he/she intends to benefit from the protections of the Decree, or if such intention cannot be inferred from the Report, the Report may be considered and treated as an ordinary Report, as such outside the scope of this Procedure and the rules of the Decree and handled by the competent corporate functions.

When a Report is received, irrespective of the channel used, the Whistleblowing Manager will allocate a progressive identification number allowing it to be unambiguously identified.

It will therefore feed a so-called **Whistleblowing Register** (on a confidential computer medium) containing at least the following fields (which will be updated in line with the outcome of the activities referred to in the subsequent steps of the process outlined in this Procedure):

- Id/protocol ID;
- Date of receipt;
- Report Reception Channel;
- Classification of the Report, according to the results of the evaluation phase as described in Section 8.2. "Preliminary assessment and classification of the Report" (*a) not relevant; b) not manageable; c) relevant and manageable*);
- Date of start of investigation (if applicable);
- Conclusion.

The Whistleblowing Manager will also file the Whistleblowing Register on an annual basis and keep it for a maximum period of 5 years.

## **8.2 Preliminary assessment and classification of the Report**

The Whistleblowing Manager promptly takes charge of and preliminarily analyses the Report received.

If necessary, and where the whistleblowing modalities so allow, the Whistleblowing Manager may request further information or supporting documentation from the Reporting Person, in order to allow a more comprehensive and conclusive assessment of the Report.

Following this preliminary analysis and assessment, the Whistleblowing Manager classifies the Report into one of the following categories, which will imply a different and specific *workflow* for handling the Report itself:

- a) Report not relevant: Reports that do not deal with Permissible breaches as set out in this Procedure or that are made by persons who are not Whistleblowers. If the Whistleblowing Manager considers the Report to be well-founded and detailed, but not relevant for the purposes of this Procedure, he may bring the Report to the attention of the other corporate functions deemed competent;
- b) Report not manageable: at the end of the examination phase and/or following a possible request for further information, it was not possible to gather sufficient information to be able to proceed with further investigations;
- c) Report relevant and manageable: in the event of Reports that are confirmed as sufficiently circumstantial and relevant to the scope of this Procedure, the Whistleblowing Manager initiates the audit and investigation phase, described in the next paragraph.

## **8.3 Internal audits and investigations**

At the end of the preliminary assessment phase, where the Report received has been classified as 'relevant and manageable', the Whistleblowing Manager will proceed with the launch of internal audits and investigations, in order to gather further detailed information and verify the validity of the reported facts.

The Whistleblowing Manager reserves the right to request further information or documentation from the Reporting Person, as well as to involve him/her in the investigation phase and provide him/her with any information on the start and progress of the investigation.

The Reported person may be heard (or is heard at his or her request) in the Internal whistleblowing management process, also by obtaining written remarks and documents.

In the course of its investigative activity, the Whistleblowing Manager may avail of the support of suitably qualified corporate structures/functions and/or external consultants (providing due guarantees of confidentiality and protection). They will draw up a Report on the activities carried out, which will be sent to the Whistleblowing Manager.

In any case, the auditing activities performed will also be carried out in compliance with and within the limits of the legislation on the protection of personal data, as well as the legislation on remote control *ex art. 4 of l. 300/1970 as amended* (so-called Workers' Statute) and prohibition of the investigation of employees' opinions, and *ex art. 8 of l. 300/1970 and Art. 10 of Legislative Decree 276/2003*.

The results of the preliminary investigation phase will be reported in writing to the Board of Directors, as provided for in Par. 8.6.

In cases where the Report relates to breaches that can be traced back to unlawful conduct relevant under Leg.Decree 8 June 231/2001 and breaches of Model 231 (referred to in i) paragraph 6.2. "Subject of the Report - Breaches"), the Whistleblowing Manager shall promptly inform the Supervisory Board *ex leg. Decree 231/2001*, subsequently ensuring adequate information flows concerning the progressive development of the follow-up to the Report.

#### **8.4 Response to the Report**

Within 3 (three) months from the date of the acknowledgement of receipt or, in the absence of such an acknowledgement, within 3 (three) months from the expiry of the period of 7 (seven) days from the submission of the Report, the Whistleblowing Manager shall provide feedback to the Reporting Person by means of a platform or other suitable means regarding the follow-up that has been given or that is intended to be given to the Report.

Such acknowledgement may consist, for example, in the communication of the closure, the initiation of an internal investigation and possibly its findings, the measures taken to deal with the issue raised, the referral to a competent authority for further investigation; the same acknowledgement may also be merely interlocutory, as it may consist in the communication of information on all the activities described above that are intended to be undertaken and the progress of the investigation. In the latter case, once the investigation has been completed, the results of the investigation must also be communicated to the Reporting person.

#### **8.5 Conclusion of the process**

At the end of the analysis phase, the Whistleblowing Manager draws up a written report (only for relevant and manageable reports), in any case in compliance with the principles of confidentiality, in which he shall state:

- a) the descriptive elements of the Breach (e.g. place and date of occurrence, evidence and documents);

- b) the audits carried out, their outcomes and the company or third party involved in the analysis phase;
- c) a summary assessment of the analysis process with an indication of the cases established and the reasons for them;
- d) the outcome and conclusion of the analysis and any action to be taken.

In cases where the Report relates to breaches that can be traced back to unlawful conduct relevant under Leg.Decree 8 June 231/2001 and breaches of Model 231 (referred to in i) paragraph 6.2. "Subject of the Report - Breaches"), the Whistleblowing Manager shall transmit to the Supervisory Board pursuant to Legislative Decree no. 231/2001 the aforementioned report, for possible remarks/recommendations.

As a result of the above-mentioned verification and investigation activities, the Whistleblowing Manager:

- (i) where evidence is found of the grounds of the Report, he/she shall refer the matter to the competent corporate functions (also sharing the report prepared) so that they may identify and take the consequent initiatives (including disciplinary and/or judicial), which are their exclusive responsibility;
- (ii) where, on the other hand, elements of manifest groundlessness in the Report are found, he/she orders it to be closed with adequate reasoning;
- (iii) where, finally, evidence of wilful misconduct or gross negligence in the making of the manifestly unfounded Report is found, he/she shall proceed as provided for in *sub-paragraph (i)* above and shall order the filing of the Report as provided for in *sub-paragraph (ii)* above.

#### **8.5.1 Escalation in case of Reports concerning top management**

In case of Reports concerning the persons in charge of deciding possible disciplinary measures or other actions, the Whistleblowing Manager immediately involves the Chairman of the Board of Directors/Managing Director or another figure delegated for the purpose, in order to coordinate and define the subsequent investigation process.

In the event of Reports concerning the Chairman of the Board of Directors and/or the Managing Director and/or director with delegated powers, the Whistleblowing Manager shall immediately inform the Board of Auditors.

In the event of Reports concerning a member of the Board of Auditors and/or concerning the Supervisory Board or one of its members, the Whistleblowing Manager shall immediately notify the Chairman of the Board of Auditors and the Chairman of the Board of Directors.

In the event of Reports concerning the Chairman of the Board of Auditors, the Whistleblowing Manager shall immediately notify the most senior member of the Board of Auditors and the Chairman of the Board of Directors.

#### **8.6 Reporting to Top Management**

The results of the assessments of all Reports received will be included in an ad hoc report (to be reported on a regular basis to the Board of Directors/Board of Auditors).

The Whistleblowing Manager is responsible for promptly informing, through a specific report, the Management Body, the Board of Statutory Auditors and the Supervisory Body pursuant to Legislative Decree no. 231/2001 (if not previously informed), on the outcome of the investigations and assessments carried out with respect to Reports that have proved to be grounded.

### **8.7 Storage of Reports and related documentation**

Reports and the relevant documentation are kept for as long as necessary for the processing of the Report, and in any case for no longer than five years from the date of the communication of the final outcome of the Whistleblowing procedure, or until the conclusion of any judicial or disciplinary proceedings that may have been brought against the Reported Person or the Whistleblower, in compliance with the confidentiality obligations set out in Article 12 of the Decree and the principle laid down in Article 5(1),

(e) of the GDPR (limitation of storage) and 3(1)(e) of Legislative Decree no. 51 of 2018.

## **9. GENERAL PRINCIPLES AND PROTECTIONS**

Below are the principles and protections that the Company undertakes to guarantee in the Whistleblowing management process.

The proper management of the Whistleblowing system will support the dissemination of a culture of ethics, transparency and legality within INDUSTRIA MOLITORIA DENTI S.R.L. This aim can only be achieved if Whistleblowers have at their disposal not only the reporting channels, but also the guarantee that they will not suffer retaliation from colleagues or superiors or other representatives of INDUSTRIA MOLITORIA DENTI S.R.L. or risk seeing their Report unheeded.

To this end, INDUSTRIA MOLITORIA DENTI S.R.L. protects the Whistleblower by guaranteeing the **confidentiality** of his/her identity and expressly **forbidding retaliatory acts** for reasons directly or indirectly linked to the Whistleblowing, in line with the provisions of the Decree, in addition to the limitations of liability set out in Art. 20 of the Decree.

These safeguards and protection measures provided for by the Decree in favour of the Whistleblower shall only apply, with due regard to the Whistleblower's good faith, if the following conditions are met:

- the Whistleblower, at the time of the Report, public disclosure or complaint to the judicial or accounting authorities, had reasonable grounds to believe that the Breaches reported were true and fell within the objective scope of application set out in paragraph 6.2. - "Subject of the Report - Breaches";
- the Report or public disclosure was made in compliance with the provisions of this Procedure, as well as with the provisions of the Decree.

These protections are not guaranteed if the criminal liability of the Whistleblower for the offences of defamation or slander, or his civil liability for the same, is established, even by a judgment of first instance, in cases of wilful misconduct or gross negligence.

Moreover, these safeguards and protective measures also apply in favour of:

- so-called 'facilitators', i.e. natural persons working in the same work environment as the Reporting person, who assist him/her in the whistleblowing process;
- persons in the same work environment as the Reporting person and who are linked to him/her by a stable emotional or family relationship up to the fourth degree;
- the reporting person's work colleagues who work in the same work environment and have a stable and habitual relationship with him/her;
- entities owned by or for which the Reporting person works, as well as entities operating in the same work environment as the Reporting person.

These persons are also referred to synthetically in this Procedure as "Other Protected Persons".

Any conduct in breach of the protections provided for in favour of the Whistleblower and of the additional persons indicated above may give rise to disciplinary proceedings against the person responsible and may be sanctioned by ANAC with an administrative fine, in accordance with the provisions of Art. 21 of the Decree.

## **9.1 Confidentiality**

The Company guarantees the confidentiality of the identity of the Whistleblower, the Reported person, any facilitators and other persons mentioned in the Report, as well as the confidentiality of the content of the Report and of the documentation transmitted.

The Reports may not be used beyond what is necessary to adequately follow them up.

The identity of the Whistleblower and any other information from which this identity may be deduced - directly or indirectly - cannot be disclosed without the Whistleblower's express consent to persons other than those competent to receive or follow up the Reports, as identified in this Procedure.

Furthermore, the identity of the Whistleblower:

- within the scope of criminal proceedings, is covered by secrecy in the manner and to the extent provided for in Article 329 of the Code of Criminal Procedure;
- within the scope of proceedings before the Court of Auditors, may not be disclosed until the pre-trial stage is closed;
- within the scope of the disciplinary proceedings, cannot be disclosed, if the dispute of the relevant charge is based on investigations that are separate and additional to the Report, even if

consequent to it. If the dispute is based in whole or in part on the Report, and knowledge of the identity of the Whistleblower is indispensable for the accused person's defence, the Report will be usable for the purposes of the disciplinary proceedings only if the Whistleblower expressly consents to the disclosure of his/her identity. In such a case, the Whistleblower must be informed in writing of the reasons for disclosing the confidential data, and asked in writing whether he/she intends to give his/her consent to reveal his/her identity, with a warning that - if not - the Report may not be used in the disciplinary proceedings.

The Whistleblower shall also be notified in writing of the reasons for the disclosure of confidential data, when the disclosure of the identity of the Whistleblower and of the information from which that identity may be inferred, directly or indirectly, is indispensable for the Reported person's defence.

The identity of the Reported Person, of the facilitator and of the persons in any case involved and mentioned in the Report shall be protected until the conclusion of the proceedings initiated as a result of the Report, with the same guarantees provided for in favour of the Reported Person in this paragraph.

## **9.2 Prohibition of retaliation**

Whistleblowers may not suffer any form of retaliation for having made a Report respecting the conditions for the application of the protections *under the Decree*. Other Protected Persons may also not suffer any form of retaliation on account of their role in the Whistleblowing process or of the particular relationship that binds them to the Reporting Person (who has made a report in compliance with the conditions for the application of the protections *under the Decree*).

Retaliation shall mean any conduct, act or omission, even if only attempted or threatened, carried out as a consequence of the Whistleblowing, reporting to the judicial or accounting authorities or public disclosure, which causes or may cause the Whistleblower or the person who made the report, directly or indirectly, unjust damage.

By way of example, the following may be regarded as retaliation if all the requirements of the relevant notion referred to above are met:

- dismissal, suspension or equivalent measures;
- downgrading or failed promotion (where the Reporting person had a legitimate expectation of such promotion, based on particular, precise and concordant factual circumstances);
- change of duties, change of workplace, reduction of salary, change of working hours;
- suspension of training or any restriction of access to it;
- negative merit notes or negative references;
- the adoption of disciplinary measures or other sanctions, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;
- the failed conversion of a fixed-term employment contract into an open-ended employment contract (where the reporting party had a legitimate expectation of such conversion, on the basis of particular, precise and concordant factual circumstances);
- the failed renewal or early termination of a fixed-term employment contract (where the Reporting person had a legitimate expectation of such renewal, based on particular, precise and concordant factual circumstances);

- damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
- inclusion on improper lists on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- early termination or cancellation of the contract for the supply of goods or services;
- cancellation of a licence or permit;
- the request to undergo psychiatric or medical examinations.

Whistleblowers and Other Protected Parties who believe they are being subjected to retaliation may, in accordance with the procedures laid down in paragraph 12.1, notify ANAC for the sanctioning measures within its competence.

### **9.3 Limitation of liability of the Reporting Person**

A Whistleblower who discloses or disseminates information on breaches covered by the obligation of secrecy (other than that on classified information, medical and forensic secrecy and court deliberations), or relating to the protection of copyright protection or the protection of personal data, or offending the reputation of the person involved or reported, if, (i) at the time of disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary to disclose the breach, and (ii) the report, public disclosure or report to the judicial authorities was made in compliance with the conditions for protection against retaliation (both conditions must be met in order to exclude liability). In such cases, any further liability, including civil or administrative liability, is excluded.

In any case, criminal, civil or administrative liability shall not be excluded for conduct, acts or omissions that are not related to the Whistleblowing, reporting to the judicial or accounting authorities or public disclosure, or that are not strictly necessary to disclose the breach.

### **9.4 Support measures**

A list of third sector entities providing support measures to whistleblowers is established at ANAC.

The support measures provided consist of information, assistance and advice free of charge on how to report and on the protection from retaliation offered by national and EU legislation, on the rights of the person concerned and on the terms and conditions of access to legal aid.

## **10. DISCIPLINARY SYSTEM**

It is recalled that any failure to comply with the provisions of this procedure may result in the imposition of disciplinary sanctions, in the cases provided for by law.

In this regard, it is clarified that the Company may impose disciplinary sanctions as provided for in the Company's Disciplinary Code, the applicable National Collective Labour Agreement and the Model 231, on those who:

- retaliate against the Whistleblower, obstruct or attempt to obstruct Reports, breach confidentiality obligations as described above;
- have not carried out the verification and analysis of the Reports received.

## **11. PROCESSING OF PERSONAL DATA**

It should be noted that the personal data of the Report, the Whistleblower and the Reported Person (the latter being regarded as 'data subjects' within the meaning of Art. 4 GDPR) are processed in accordance with the GDPR and the Privacy Code.

In particular:

- processing activities related to the management of the Report are carried out in compliance with the principles laid down in Articles 5 (Principles applicable to the processing of personal data), 25 (Data protection by design and protection by default) and 35 (Data Protection Impact Assessment) of the GDPR;
- prior to sending the Report, the Whistleblower receives the privacy policy under the GDPR, which provides information on the purposes and methods of the processing of his/her personal data, the duration of storage, the categories of recipients to whom the data may be disclosed in the context of the management of the Report, and the rights granted to the Whistleblower under the GDPR. The privacy policy in accordance with the GDPR is also made available to the Reported person;
- the legal basis for the processing is the fulfilment of a legal obligation to which the Company is subject under the Decree;
- Personal data will be processed within the European Economic Area (EEA) and stored on servers located within the EEA. However, within the scope of the processing in question, transfers of personal data outside the European Union (EU) or the EEA may take place, also via service providers, even on a contingent basis. This transfer will be carried out in compliance with Chapter V of the GDPR;
- as indicated in the privacy policy provided to the data subjects, personal data are processed for the time necessary to achieve the purposes justifying their collection and processing (e.g. collection and management of the Report) and are subsequently deleted or anonymised in accordance with the established storage periods;
- appropriate technical (e.g. encryption within the WB Platform) and organisational measures are taken to ensure the security of personal data, in accordance with current legislation, both during the transmission of the Report and during its analysis, management and storage;
- the exercise of rights by the Whistleblower or the Reported person in respect of his or her per-

sonal data processed in the context of the whistleblowing process is excluded pursuant to Article 2-undecies of the Privacy Code where such exercise may result in effective and concrete prejudice to the *"confidentiality of the identity of the person who reports breaches of which he has become aware by reason of his employment relationship or the functions performed, pursuant to the legislative decree implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law"*.

Access to the personal data of the Reports is only granted to the Whistleblowing Manager already authorised under the GDPR, limiting the disclosure of confidential information and personal data to third parties only when necessary.

The data controller is the Company, which has appointed a Data Protection Officer (DPO), who can be contacted at the following e-mail address: [paolo.n@molinodenti.it](mailto:paolo.n@molinodenti.it)

## **12. EXTERNAL REPORTING CHANNELS AND PUBLIC DISCLOSURE**

### **12.1 ANAC's external reporting channels**

In cases where the Report relates to Breaches of European Union law as referred to in points ii), iii), iv), and v) of Section 6.2 above. "Subject of the Report - Breaches" and one of the following conditions is met:

- when no internal reporting channel has been established or when the same, even if provided for, is not active;
- when the internal channel adopted does not comply with the provisions of Article 4 of the Decree;
- when the Whistleblowing carried out by internal channel has not been followed up;
- when the Whistleblower has reasonable grounds - on the basis of the particular circumstances of the case, precise and concordant - to believe that, if he/she made a Report through internal channels, it would not be effectively followed up or that the same Report might give rise to the risk of retaliation;
- when the Whistleblower has reasonable grounds - based on the particular circumstances of the case, precise and concordant - to believe that the Breach may constitute an imminent or obvious danger to the public interest,

the Reporting Person may make a so-called external Report, through one of the channels made available by ANAC, which guarantee, also through the use of encryption tools, the confidentiality of the identity of the Reporting Person, of the Reported person, as well as of the content of the Report and of the relevant documentation.

External Reports may be made, by means of the tools adopted by ANAC, in writing through the IT platform or orally through telephone lines or voice messaging systems or, at the request of the Whistleblower, by means of a direct meeting set within a reasonable time limit.

An External Report submitted to a party other than ANAC is transmitted to the latter, within 7 (seven) days from the date of its receipt, with simultaneous notification of the transmission to the Reporting person.

## **12.2 Public disclosure**

In cases where the Report relates to Breaches of European Union law as referred to in points ii), iii), iv), and v) of Section 6.2 above, "Subject of the Report - Breaches" and when one of the following conditions is met:

- the Whistleblower has previously made a Report through the Internal and External Channels, or has made an External Report directly, and in all these cases no response was given within the deadline;
- the Whistleblower has justified and reasonable grounds - based on the particular circumstances of the case, which are serious, precise and concordant - to believe that the breach may constitute an imminent or obvious danger to the public interest (e.g. an emergency situation or the risk of irreversible harm, including to the physical safety of one or more persons, requiring the breach to be disclosed promptly and to have a wide resonance to prevent its effects);
- the Whistleblower has justified and reasonable grounds - on the basis of the particular circumstances of the case, which are serious, precise and concordant - to believe that the external report may entail a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as those where evidence may be concealed or destroyed or where there is a well-founded fear that the Whistleblower may be colluding with the author of the breach or involved in the breach itself,

the Whistleblower may make a Public Disclosure, through the press or electronic media or means of dissemination capable of reaching a large number of people.

## **12.3 Reporting to the Judicial Authority**

The Decree also recognises the possibility for protected persons to turn to the judicial authorities, in order to file a report of unlawful conduct of which they have become aware in a Labour context.

## **13. PUBLICATION OF THE PROCEDURE**

This Procedure is displayed and made easily visible at company offices and published on the website of INDUSTRIA MOLITORIA DENTI S.R.L., and is also made available on the company intranet.