

WHISTLEBLOWING POLICY





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1. INTRODUCTION

GADA Group is committed in promoting a business reality characterized by faithful and ethical behavior, acting with honesty and integrity within a fair and loyal competition framework.

All the above, respecting the interest of the Company itself, its employees, and its business partners.

The Company, thus, stresses the relevance of whistleblowing illegitimate conducts by employees and third parties. Thanks to this, GADA can tackle improper conducts more successfully.

2. PURPOSE

The purpose of this process is to define the content, the execution and the management of whistleblowing reports¹, sent to inform on any conduct not in line with the Code of Ethics, the Organizational Model, the Anti-Corruption Policy or the Company policies and internal procedures adopted, as well as conducts not in line with the relevant national and European legislation committed by members of Company bodies, heads of departments, employees, external collaborators and business partners.

Furthermore, this policy aims to ensure that Company personnel and third parties feel free to submit a report of illegitimate conduct within the Group, without being afraid of suffering any negative repercussion.

¹ "Whistleblowing reports" means any information regarding possible unlawful conduct transmitted by an employee or a third Party to the functions appointed for its reception.

3. SUBJECT OF THE REPORT

GADA Group is a private legal entity as indicated by Article 2, paragraph 1, letter q), no. 1 and 2 of Legislative Decree n. 24/2023 (considering also its participation in tenders and public concessions in the health sector), therefore the subject of the report may consist in the violation of both national and European Union regulatory provisions, detrimental to the public interest or the integrity of the public administration or the private entity of which the whistleblower has become aware in the public or private sector.

In particular, for the application of this policy are relevant the following:

- 1) administrative, accounting, civil or criminal offences;
- 2) significant unlawful conduct pursuant to Legislative Decree no. 231 of 8 June 2001;
- 3) violations of the organizational and management models provided therein;
- 4) offences falling within the scope of the European Union or national acts listed in Annex B of Legislative Decree no. 24/2023 or national acts implementing the European Union acts listed in the Annex to Directive (EU) 2019/1937, 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 security; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of network and information systems;

5) acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union as specified in the relevant secondary legislation of the European Union;

6) acts or omissions concerning the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including infringements of European Union competition and State aid rules, as well as infringements concerning the internal market related to acts infringing corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable legislation in the field of corporation tax;

7) acts or behaviour which defeat the object or purpose of the provisions referred to in Union acts in the areas referred to in points (3), (4) and (5).

4. REPORTING SYSTEM

Whistleblowing reports can be brought to the attention of the competent function through two different channels, in order to ensure the effectiveness of the procedure:

1. you can fill out the online form, by using the QR code/RFid displayed in the Company premises;
2. you can send an e-mail to segnalazione@gadagroup.com.



Whistleblowing report may be sent at any time, may be referred to ongoing or already occurred events, and may be anonymous.

In addition, the above report must be enough detailed to allow the assessment of the events highlighted: the facts or circumstances relating to the alleged offence has to be described properly, to identified useful or decisive elements to determine the authenticity of the alert.

5. REPORTING MANAGEMENT

The management of reports is structured into the following phases:

- Receipt of the report;
- Inscription in the reporting register;
- Investigation of the report;
- Resolution of the report.

Reporting systems ensure that the report is received directly by the Supervisory Body (called Organismo di Vigilanza, ODV) and to the Whistleblowing Committee.

The head of the HR Department, in the role of member of Whistleblowing Committee, is responsible for managing the Register of Reports, kept in electronic format, in which the following information must be written down:

- Name and surname/company name, if the report is not anonymous;
- Complaint object and reasons;
- Description of the operational management;
- Reporting procedure outcome;
- Evidence of the response to the whistleblower, if known.

The HR officer has the task of collecting all the necessary data for the correct registration of each individual report in the specific register.

After the filing, the Whistleblowing Committee, which is composed by the Head of the Compliance Office, the Head of the HR Office and by the ODV President, must define return actions to effectively manage the whistleblowing report.

Such Committee starts a preliminary investigation, assesses report's truthfulness and decides whether to proceed. If the Committee dismissed the whistleblowing report, it would properly motivate its choice and notify it to the whistleblower, if known. Otherwise, the Committee could carry out investigations and examine more deeply the alleged illegitimate conduct, if it considered further actions needed.

All Committee decisions are taken with the majority rule.

A violation of the code of conduct or business policies could lead to a proposal of disciplinary sanctions, if needed.

Finally, the HR Officer in charge, in the role of member of the Committee, adds to the Register all the further information acquired.

The Committee shall provide feedback to the report within three months from the date of receipt or, in the absence of such a receipt, within three months by the expiration of the seven-day period from the submission of the report.

6. REPORTING BY HAND (MAILBOXES)

In order to facilitate the flow of information concerning the reporting of the aforementioned violations, GADA Group has also provided for the installation of reporting mailboxes at the company premises (near the bulletin board) to guarantee the possibility of maintaining its anonymity to the whistleblower.

Even the anonymous report must be adequately substantiated with a sufficient

degree of detail to allow useful or decisive elements to be identified for the purpose of verifying the validity of the report.

Such report is noted in the Register of Reports and subsequently submitted to the Investigation Phase and the Resolution Phase of the report described in the previous point.

Mailboxes are opened monthly.

7. EXTERNAL REPORTING AND PUBLIC DISCLOSURE

The whistleblower may report externally to ANAC if:

- a) in his work context, the mandatory activation of the internal reporting channel is not provided, or the latter, even if mandatory, is not active or, even if activated, does not comply with the requirements of Legislative Decree no. 24/2013;
- b) the reporting person has already made an internal report and it has not been acted upon;
- c) the reporting person has reasonable grounds to believe that if he makes an internal report, this would not be effectively followed up or the report itself would trigger a risk of retaliation;
- d) the reporting person has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest.

The reporting person may make public disclosure if one of the following conditions is met:

- a) the reporting person has previously made an internal and external report or has directly made an external report and no response has been given within the terms provided for in articles 5 and 8 of Legislative Decree no. 24/2023 regarding the measures provided or adopted to follow up on the reports;
- b) the reporting person has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest;
- c) the reporting person has reasonable grounds to believe that the external reporting may involve 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 concern that the whistleblower may be colluding with the breach perpetrator or in be involved in the violation itself

8. CONFLICT OF INTEREST

In case of conflict of interest, the above procedure is submitted to relevant variations. This could occur if the whistleblowing report concerns a member of the Whistleblowing Committee, more specifically the Head of Compliance Department or the HR Officer.

If the whistleblowing report concerns the Compliance Officer, the preliminary investigation must be managed by the other two members of the Committee. The choice of the ODV President prevails, in case of disagreement between the latter.

Wherever the report is referred to the HR officer, the whole procedure changes as follows:

- the Supervisory Body (ODV) communicates the reception of the report to

the Compliance Officer, which will be the person in charge of filling up the Register of Reports;

- the Whistleblowing Committee, composed only by the Compliance Officer and the President of the ODV, is supported in the decision-making process by the Board of Direction;
- the decision's implementation is carried out with the assistance of Board Direction as well;
- finally, the person in charge of the Compliance function files all the information into the Register of Reports.

9. WHISTLEBLOWER PROTECTION

The members of the Whistleblowing Committee ensure the confidentiality of the sources and information they come into possession of. GADA does not carry out retaliatory actions (disciplinary sanctions, demotion, suspension, dismissal) nor does it discriminate the Company's personnel who has carried out in good faith actions aimed at reporting events or situations non-compliant with the Code of Ethics, the Organizational Model, the Anti-Corruption Policy, the company policies and procedures adopted.

In the event that the whistleblower acted in bad faith (for example by making false or defamatory accusations) or contributed to the realization of illegal conduct, no protection can be granted.

10. DATA PROTECTION AND DOCUMENT STORAGE

Whistleblowing documents are confidential. These documents are kept safe, in respect of GADA current procedures and local legislation. GADA Group ensures that the identity of the whistleblower and any other information from which it can be inferred, directly or indirectly, that identity will not be disclosed, without the express consent of the whistleblower himself, to persons other than those competent to receive or follow up on reports.

According to local or internal regulations, the whistleblower, the reported and any witness have the right to be aware of any ongoing

investigation, so they can ask for modifications, additions, updates or cancellation of their data, under the data protection regulation (EU REG. 679/16).

Reports and related documentation are kept for the time necessary to process the report and in any case no more than five years from the date of communication of the final outcome of the reporting procedure pursuant to art. 14 paragraph 1 of Legislative Decree 24/2023.

11. TRAINING AND COMMUNICATION

Training is a key element for the implementation and application of this Policy.

To this end, GADA is committed to provide mandatory whistleblowing training for all employees, in order to highlight the specific procedures that must be followed and the possible consequences resulting from inappropriate behaviors.

The Company fosters any periodic communication, implementation and application of this Policy, addressed to employees, executives, business partners as well as third parties.



We grow with life

GADA S.P.A.

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