

TRAINING / BROCHURE ABOUT WHISTLE-BLOWING

1. What is Whistle-blowing?

Whistle-blowing is an internal company system for reporting administrative, accounting, civil and criminal offences or violations of the company's organisational models, committed in a work context.

Whistle-blowers who, in the course of their work and their activities, become aware that an offence or violation has been committed, which is detrimental to the national public interest or to the interests of the private company they are working for, have the opportunity to report it to a specific internal office, which is able to activate any appropriate mechanism to protect the entity and the company.

2. Who can file a complaint?

The complaint channel reporting the offence or violation is available to and may be used by any employee including trainees and volunteers as well as any collaborator of the company whether self-employed, professional or consultant, partners and shareholders, and any person working within the company in an administrative, managerial, control, supervisory or representative capacity.

3. How can I file a complaint?

The complaint can and must be made internally, either in writing or verbally, using the appropriate internal channel set up by the company, or by sending an e-mail to whistleblowing@drschaer.com, possibly also attaching to the e-mail the appropriate form set up by the company; alternatively it can be requested that a direct and confidential meeting be set up within 5 working days with the internal office in charge.

The complaint has to be filed externally to ANAC (National Anti-Corruption Authority), in writing and using the IT platform, telephone line or voice messaging systems, or by means of a direct meeting, as long as the following conditions are met:

- a) the company has not set up an internal whistle-blowing channel;
- b) the whistle-blower has already filed a complaint and this has not been followed up;
- c) the whistle-blower has well-founded reasons to fear that, if an internal complaint is filed, it would not be followed up or that the whistle-blower would be exposed to the risk of retaliation;
- d) the whistle-blower believes that the violation may constitute an imminent or obvious danger to the public interest.

4. What can I report?

This reporting tool is expressly dedicated to the filing of administrative, accounting, civil and criminal offences as well as of violations of the organisational model or of the company's code of ethics, which expose the interests of the community or the interests, assets or business of the company to damage or danger.

The channel serves, therefore, to report offences or violations committed in the workplace in order to protect the company and its victims. On the other hand, it is not meant to lodge complaints or

objections related to the personal interests of the complainer. Any complaints of a personal nature will be addressed to the respective offices in charge to deal with them.

Examples:

- - an employee reports being bullied by the department head: this is a personal matter to which the whistle-blowing procedure does not apply, reason why the name of the whistle-blower may be disclosed to the accused even without the whistle-blower's consent; since the report is serious in terms of violation of the company's code of ethics, the internal office will forward the complaint to the appropriate department to take action
- - an employee files a complaint about a salary which is considered to be too low compared to that of a colleague in the department: this is also a personal matter which does not concern the whistle-blowing procedure; the report will be treated as a complaint, discarded and sent to the respective office in charge;
- - an employee reports that the department head has requested to order non-work devices (e.g., some mobile phones) for a supplier: as this is a matter of company interest, the whistle-blowing procedure applies; the name of the whistle-blower is subject to protection and secrecy, except in cases provided for by law.

5. Who handles the complaint?

The company has entrusted the management of the reporting channel to an autonomous and dedicated internal office, with specifically trained staff led by an external professional.

The office is responsible for receiving internal complaints, managing and sorting them, following them up by carrying out all appropriate internal investigation activities aimed at verifying them, responding to the mentioned reports, guaranteeing the confidentiality of the complainer, providing the complainer with protection against possible and eventual retaliation, and either activating as a company or having the competent authorities activate any further procedure useful and necessary for resolving the complaint or dealing with the offence.

6. How is my complaint handled?

Within 7 days after filing a complaint, the internal office issues the complainer with an 'acknowledgement of receipt of the complaint'. Within the next 3 months, the office processes the complaint and informs the complainer of the action to be taken on the complaint received.

During the processing of the complaint, the internal office may initiate or maintain contact with the complainer, and may request clarifications or additions to the report.

7. How is the confidentiality of the complainer protected?

The confidentiality of the complainer is protected throughout the whole proceeding and any civil, criminal or disciplinary proceedings following the complaint. It consists of the confidentiality of the complainer's identity, which is known to the internal office and can only be communicated to the persons in charge to receive and follow up complaints, except in cases where it is necessary to reveal the identity of the complainer or where the express consent of the complainer is required.

In internal disciplinary proceedings following a whistle-blowing, the identity of the whistle-blower may not be disclosed if the allegation is based on separate investigations other than the whistle-blowing alone. If, however, knowledge of the identity of the whistle-blower is necessary for the accused person's defence, it may only be disclosed with the whistle-blower's consent.

In cases where it is necessary to disclose the identity of the whistle-blower, the whistle-blower's identity shall be notified in writing.

8. Can I file an anonymous complaint?

Complaints made anonymously are not considered for the purposes of the legal protection provided. Even if sent anonymously, they may still be added at a later stage. The internal office will still handle the complaint.

9. What happens if someone makes a false or slanderous complaint about myself?

A false complaint and attribution of misconduct to a person who is known not to be guilty, or which proves to be false following the internal investigation, does not allow to protect the identity of the complainer; on the contrary, it results in the communication of the complainer's bad faith to the accused person with the aim of personal protection in any appropriate forum and leads to the initiation of disciplinary proceedings against the complainer.

10. Where can I find more information about the channel, the procedure and the guarantees?

All information on the internal whistle-blowing channel can be found on the company's notice boards, including digital ones, in the company's code of ethics as well as on the company website.

11. How are my personal data processed?

The personal data of the complainer are processed in compliance with the Privacy Protection and the rights guaranteed by the European regulation EU 679/2016. However, the rights referred to in Articles 15 to 22 of the Regulation (access, rectification, amendment, erasure, oblivion, objection) may not be exercised by making a request to the Data Controller or by lodging a complaint pursuant to Article 77 of the Regulation, if the exercise of such rights may result in actual and concrete prejudice to the confidentiality of the identity of the complainer who reports the misconduct of which he/she has become aware by reason of his/her work.

12. How is my complaint stored and handled?

Each complaint cannot be kept longer than necessary for its processing and follow-up. The complaint, therefore, is stored in digital or paper form in the dedicated internal office and is kept for as long as necessary for its processing and the subsequent proceedings. After data minimisation, the complaint is archived for one year and, in any case, deleted one year after archiving.