

REPORTING PROCEDURE

DERMASER S.R.L.

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1. PURPOSE

The purpose of this operational procedure is to define the roles, responsibilities, and operational modalities adopted by Dermaser S.r.l. (hereinafter also referred to as the “Company” or “Dermaser”) for managing internal reporting channels and appropriately handling potential reports of violations of regulatory provisions or European Union regulations that harm public or private interests in accordance with Legislative Decree 24/2023, and in compliance with the “Guidelines on the Protection of Persons Reporting Violations of Union Law and the Protection of Persons Reporting Violations of National Regulations – Procedures for the Submission and Management of External Reports” developed by ANAC.

2. SCOPE OF APPLICATION

This operational procedure applies to reports of violations falling within the scope of Legislative Decree 24/2023 (reference Article 2, paragraph 1, letter a)) as identified in the subsequent sections of the procedure.

3. REFERENCES, TERMS, AND DEFINITIONS

For the purposes of this procedure, the following definitions apply:

Violations	Actions or omissions that harm public interest or the integrity of public administration or private entities, consisting of a violation of the regulations indicated in section 4.1.
Information on Violations	Information, including well-founded suspicions, regarding violations committed or that could be committed within the organization with which the reporting person has a legal relationship, as well as elements regarding behaviors aimed at concealing such violations.
Report	Written or oral communication of information on violations.
Prohibited Report	A report made with malice or gross negligence that is unfounded and made with the intent to damage the reported party, which subsequently turns out to be unfounded.
Internal Report	The written or oral communication of information on violations submitted via the internal reporting channel.
External Report	The written or oral communication of information on violations submitted via the external reporting channel of ANAC.
Public Disclosure	Making information on violations publicly available through the press or electronic means or any dissemination method capable of reaching a large number of people.
Reporting Person	A natural person who reports or publicly discloses information on violations acquired within the context of their work.

Facilitator	A natural person assisting a reporting person in the reporting process, operating within the same work context, whose assistance must remain confidential.
Work Context	Current or past work or professional activities through which a person acquires information on violations and in which they might risk retaliation in case of reporting or public disclosure or reporting to judicial or accounting authorities.
Involved Person	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 otherwise implicated in the reported or publicly disclosed violation.
Retaliation	Any action or omission, including attempts or threats, undertaken because of the report, judicial or accounting authority reporting, or public disclosure, causing or potentially causing the reporting person or the person who reported an unjust harm directly or indirectly.
Follow-up	Actions taken by the entity managing the reporting channel to assess the facts reported, the outcome of investigations, and any measures adopted.
Feedback	Communication to the reporting person regarding the follow-up or intended follow-up on the report.
Reporting Management Responsible Party	A person or internal office, autonomous and dedicated with specifically trained personnel for managing the reporting channel, or an external entity also autonomous with specifically trained personnel.
ODV	Supervisory Body under Legislative Decree 231/01 of the Company.

4. OBJECTIVE SCOPE OF APPLICATION

4.1 What Can Be Reported

This procedure applies to reports of violations harming the public interest or the integrity of public administration or a private entity such as Dermaser S.r.l. and includes the following violations:

VIOLATIONS OF NATIONAL LAW – ITALY	VIOLATIONS OF EU LAW
Civil Offenses	Offenses committed in violation of EU regulations listed in Annex 1 to Legislative Decree No. 24/2023 and all national provisions implementing them.
Administrative Offenses	Acts or omissions harming the financial interests of the European Union (Article 325 TFEU, combating fraud and illegal activities affecting the EU's financial

	interests) as identified in EU regulations, directives, decisions, recommendations, and opinions.
Accounting Offenses	Acts or omissions concerning the internal market compromising the free movement of goods, persons, services, and capital (Article 26, paragraph 2 TFEU). Includes violations of EU rules on competition, state aid, corporate taxation, and mechanisms aimed at obtaining a tax advantage that nullifies the purpose or objective of applicable corporate tax law (Article 2, paragraph 1, letter a), number 5).
Criminal Offenses (not falling under subsequent hypotheses)	Acts or behaviors nullifying the purpose or objective of EU provisions in the previously mentioned sectors. This includes abusive practices as defined by the case law of the European Court of Justice (ECJ).
Relevant Illegal Conduct under Legislative Decree 231/2001	Violations of the Organizational and Management Models provided under Legislative Decree 231/2001.

4.2 What Cannot Be Reported

CANNOT BE REPORTED:	EXAMPLES:
Disputes, claims, or requests related to personal interests of the reporting person or the person who reported to judicial or accounting authorities, exclusively pertaining to their individual work or public employment relationships or their relationships with their hierarchical superiors.	Examples exclude reports concerning work disputes, discrimination among colleagues, interpersonal conflicts between the reporting person and another worker.
Violations regulated in EU directives and regulations and their implementing provisions in Italian law already providing specific reporting procedures.	Examples include provisions under the Consolidated Banking Act (Articles 52-bis and 52-ter) for reporting violations in the banking sector, or the Consolidated Law on Financial Intermediation (Articles 4-undecies and 4-duodecies) for reporting to supervisory authorities etc.
Reports involving national security or defense matters , unless such aspects fall under relevant EU derived law.	
Specific National or EU Provisions on:	▪ Classified information (state secret protection); ▪ Attorney-client privilege (communications between lawyers and clients as provided by

	Union and national law) and medical professional secrecy; ▪ Confidentiality of judicial deliberations; ▪ Secrecy provisions under the Code of Criminal Procedure (confidentiality of criminal investigations); ▪ Independence and autonomy of the judiciary (functions and powers of the High Council of the Judiciary, legal status of judges, etc.); ▪ National defense and public order and security; ▪ Exercise of workers' rights (consultation with their representatives or unions for protection against illicit acts or behaviors arising from such consultations, autonomy of social partners and their right to conclude collective agreements, as well as suppression of anti-union conduct under Article 28 of Law No. 300 of 20 May 1970).
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5. SUBJECTIVE SCOPE – ELIGIBLE REPORTING PARTIES

5.1 Who Can Report

The following subjects may report violations they become aware of within their work context:

WHISTLEBLOWER	DESCRIPTION
Subordinate Workers	▪ Workers whose employment is governed by Legislative Decree No. 81/2015. Examples include part-time, intermittent, fixed-term, agency, apprenticeship, and occasional work, whose employment is regulated by Article 54-bis of Decree-Law No. 50/2017, converted with modifications by Law No. 96/2017.
Autonomous Workers	▪ Providers of services under Article 2222 of the Civil Code. Includes, for example, self-employed workers in intellectual professions requiring registration in specific registers, such as psychologists, architects, surveyors; ▪ agency and commercial representation relationships, and other collaboration relationships involving continuous and

	coordinated personal service, even if not subordinate.
Freelancers and Consultants	Providing their activity, subject to applicable sector regulations (e.g., legal, medical professional secrecy).
Volunteers and Interns	Individuals providing paid or unpaid services at private sector entities.
Shareholders	Individuals holding shares in private sector entities organized as corporations.
Persons with Administration, Management, Control, Supervision, or Representation Functions	Including those performing these functions on a de facto basis. Examples include members of Boards of Directors, Auditors, Attorneys, Members of Supervisory Bodies (ODV), etc.
Workers or Collaborators Performing Their Work Activities for Private Entities Providing Goods or Services or Carrying Out Works for Third Parties, but Falling within the Above Categories	Examples include contractors of works, goods, or services.

It should be noted that the report (and the related protection) can be made not only during the term of the employment relationship or other types of legal relationships but also during the probationary period and/or prior to it (for example, during the pre-contractual phase) or after the establishment of the legal relationship with the Company.

5.2 Who Cannot Report

All other individuals who do not belong to the categories referred to in Article 3, paragraph 3 of Legislative Decree 24/2023 mentioned above, or who do not have any legal relationship with the Company pursuant to Article 3, paragraph 4 of Legislative Decree 24/2023 as specified above.

6. RESPONSIBILITY FOR MANAGING REPORTS

6.1 Managing Reports

The responsibility for managing reports related to unlawful conduct pursuant to Legislative Decree 231/01 or violations of the Organizational, Management, and Control Model (Article 2, paragraph 1, letter A, number 2) and for managing reports related to violations of regulatory provisions other than unlawful conduct pursuant to Legislative Decree 231/01 or violations of the Organizational, Management, and Control Model lies with the Company's Supervisory Body.

7. OPERATIONAL MODALITIES

7.1 Internal Reporting Channel and Reporting Methods

According to Article 4 of Legislative Decree 24/2023, the Company has activated an internal reporting channel by implementing a dedicated platform. This platform ensures confidentiality through encryption of the identity of the person making the report, the involved person (reported party), or any person mentioned in the report, as well as the content of the report and related documentation. To make a report, the reporter can click on the following link:

<https://whistleblowersoftware.com/secure/DERMASER>

and follow the instructions provided by the platform itself.

The right of the reporter to submit reports is also preserved by:

- Sending a sealed envelope marked "CONFIDENTIAL/PERSONAL" by mail or hand-delivered to the **Supervisory Body of Dermaser S.r.l., located in Saronno (VA), Via Domenico Galli 5, 21047**. Inside the envelope, two separate sealed envelopes must be included:
 - The first envelope containing the reporter's identification details along with a photocopy of an identification document. Alternatively, provide a contact telephone number instead of a photocopy of the identification document.
 - The second envelope containing the report.
- Verbally, upon specific request of the reporter, through a direct meeting with the Supervisory Body, to be arranged within a reasonable timeframe as per the law.

However, it is preferable that reports be made using the dedicated platform.

7.2 Report Content

ANAC Guidelines stipulate that the Report should be as detailed as possible to allow the assessment of facts by competent entities receiving and managing reports. To this end, REPORTS must:

- be detailed and based on precise and consistent elements;
- describe observable facts known directly by the reporter (not hearsay or mere "he said/she said");
- contain all necessary information to unequivocally identify the authors of the alleged misconduct.

REPORTS cannot concern vague suspicions or information merely relayed by third parties without supporting factual elements or unique documents.

Therefore, the reporter must provide all relevant elements to verify the reported facts adequately. Specifically, the report must include:

- the circumstances of time and place where the reported incident occurred (date, location, etc.);
- a clear and complete description of the reported facts;
- the full name and role (position, professional title, or department where active) allowing identification of the person(s) involved in the reported conduct;
- names and roles of any other individuals who can provide information about the reported incident;
- indication of any documents that can confirm the validity of the reported facts;
- any other information useful for verifying the reported facts.

7.3 Anonymous Reports

Reports where the identity of the reporter cannot be discerned are considered anonymous. In compliance with ANAC Guidelines, anonymously submitted reports that are sufficiently detailed and capable of revealing specific facts and situations subject to verification as specified above, will be treated equivalently to ordinary reports. They will be registered and their documentation retained for up to five years from the date of receipt (to ensure traceability in case the reporter or a complainant reports retaliatory measures to ANAC resulting from such anonymous report or complaint).

7.4 Management Phases of the Report – Operational Modalities

7.4.1 Responsibilities of the Reporting Entity

The entity responsible for internal reporting under Article 5 shall, also through the dedicated platform:

- acknowledge receipt of the report to the reporter within seven days of receipt;

- preliminarily assess the report and classify its relevance. During this phase, necessary interactions with the reporter may occur (e.g., requesting additions, clarifications, etc.);
- diligently follow up on received reports (to assess the validity of reported facts, investigation outcomes, and any measures taken, etc.);
- provide feedback to the reporter within three months from the date of receipt acknowledgment or, in the absence of such acknowledgment, within three months from the expiration of the seven-day term from report submission.

Upon receiving and evaluating the report, the responsible entity autonomously initiates appropriate actions under its discretion and responsibility. This may involve gathering additional information or clarifications from the reporter or conducting further investigations. However, the entity managing the report may not take managerial, decision-making, corrective, or punitive actions regarding the reported issue/behavior, in violation of the exclusive competencies of the Employer and/or the Board of Directors (as applicable), who are the sole authorities for adopting necessary corrective or punitive actions in compliance with relevant regulations.

Upon receiving a REPORT, the responsible entity manages it according to the following phases:

- a) **ASSESSMENT OF REPORT ADMISSIBILITY – CLASSIFICATION** based on preliminary evaluation of its content (**Relevant, Deficient, Not Relevant/Not Pertinent**):
- **Relevant and pertinent:** REPORT meeting the requirements set forth by Legislative Decree 24/2023 (objective and subjective scope outlined by this procedure), sufficiently detailed and based on factual elements (precise and converging in the same direction) enabling the initiation of INVESTIGATIVE procedures;
 - **Deficient:** Report with a generic description of misconduct preventing clear understanding of the facts, or accompanied by inadequate or irrelevant documentation. In such cases, the report lacks sufficient content to initiate investigative procedures, and the responsible entity may request supplementary information through the designated channel, potentially through a direct meeting if requested by the reporter;
 - **Not Pertinent / Not Relevant:** Clearly unfounded due to lack of factual elements warranting investigation or reports not falling within the scope of whistleblowing regulations (Legislative Decree 24/2023), such as:
 - reports made by unauthorized individuals or reports concerning parties without a legal relationship with the Company under Article 3 of Legislative Decree 24/2023;
 - reports pertaining to actions or omissions outside the objective scope of application.

In such cases, the entity managing the report proceeds with its archival.

b) **INVESTIGATIVE PHASE**

Following assessment of report admissibility, as per Legislative Decree 24/2023, the Responsible Reporting entity initiates internal investigation into the reported facts or behaviors to ascertain their validity. Oversight and verification of the circumstances presented in the report are entrusted to the Responsible Reporting entity, ensuring impartiality and confidentiality throughout activities aimed at verifying the report's validity, conducting any necessary activities, including personal interviews of the reporter and other parties who may report on facts. The Responsible Reporting entity may seek support from external consultants and/or internal company structures and functions (these will be responsible for the utmost cooperation within deadlines set by the Responsible Reporting entity, ensuring compliance with legal timetables) where the nature of activities and reviews necessitates their participation. During internal investigations, all involved parties must provide truthful, accurate, and genuine information requested by the Reporting entity, under the signed declarations in the related records.

c) INVESTIGATIVE OUTCOME – RESPONSE TO REPORT

Following the above investigation, the Responsible Reporting entity provides the reporter with a response to the report, detailing measures implemented or to be taken in response to the report and the rationale for the decision made (e.g., communication of procedure closure due to lack of sufficient evidence or other reasons, initiation of internal inquiry, etc.).

7.4.2 Abstention from managing the report due to potential conflict of interests

In cases where the REPORTED PARTY coincides with a member of the Supervisory Body or has an interest linked to the REPORT potentially compromising impartiality and independence of judgment, the involved party must abstain from managing the reporting process.

8. PROHIBITION OF RETALIATION

It is important to note that, pursuant to Legislative Decree 24/2023, the Company prohibits any act of retaliation against the whistleblower for reasons directly or indirectly related to the report, including the submission of unfounded reports, and intends to pursue legal action and apply disciplinary sanctions as provided by the Organizational, Management, and Control Model under Legislative Decree 231/2001. Specifically:

- Anyone who violates whistleblower protection measures by retaliating against the whistleblower as per Article 17 of Legislative Decree 24/2023. Retaliation includes any behavior, act, or omission, whether attempted or threatened, undertaken due to the report, disclosure to judicial or accounting authorities, or public disclosure, which directly or indirectly causes unjust harm to the whistleblower or the person who made the report.
- Anyone who, with bad faith, deceit, or gross negligence, makes reports that are subsequently proven to be unfounded. Article 16(3) of Legislative Decree 24/2023 specifies that if the whistleblower is found criminally liable, even at first instance, for offenses such as defamation or libel, or similar offenses committed in connection with reports to judicial or accounting authorities, or if their civil liability is established for the same reasons due to **deceit or gross negligence, the protections provided by Legislative Decree 24/2023 are not guaranteed, and the whistleblower or reporter may face disciplinary sanctions.**

Protection is extended not only to the whistleblower but also to all individuals who could potentially face retaliation, whether directly or indirectly, due to their role in the reporting process or their specific relationship with the whistleblower.

PROTECTED INDIVIDUALS OTHER THAN THE REPORTER	DEFINITION
Facilitator	A natural person who assists the whistleblower in the reporting process within the same work context, and whose assistance must be kept confidential.
People in the same work context as the whistleblower	Individuals within the same work context as the whistleblower who are connected to them by a stable emotional or familial relationship up to the fourth degree of kinship.
Colleagues of the whistleblower	Coworkers of the whistleblower who work in the same work context and have a regular and current

	relationship with the whistleblower. Former colleagues are excluded.
Entities owned by the whistleblower	Entities exclusively owned or majority co-owned by third parties in which the whistleblower has ownership. This refers to entities owned by the whistleblower when they hold all or the majority of shares in the company.
Entities where the whistleblower works	Entities where the whistleblower works even if they are not the owner. This includes situations such as when an employee of a company providing services to an entity reports a violation that occurred within that entity. Retaliation may be directed not against the whistleblower but against the company they work for, for example, through early termination of the supply contract.
Entities operating in the same work context as the whistleblower	Entities operating in the same work context as the whistleblower, even if not owned by them. This applies, for example, to partnerships between companies in the private sector. Regardless of the nature of their activities, these entities are protected because, due to their connection and interrelationship with the whistleblower, they could suffer retaliation following the report.

9. CONFIDENTIALITY OF REPORTS AND REPORTER IDENTITY – USE OF REPORTS FOR DISCIPLINARY PURPOSES

According to Article 12 of Legislative Decree 24/2023, concerning the **confidentiality of reports and the identity of the whistleblower**, it establishes a general principle that reports cannot be used beyond what is necessary to give them appropriate follow-up. There is an **explicit prohibition on disclosing the identity of the whistleblower to individuals other than those specifically authorized**, in accordance with Articles 29 and 32 of the GDPR and Article 2 quaterdecies of the Privacy Code, **except where the whistleblower has explicitly consented**.

In the context of disciplinary proceedings, therefore, the identity of the whistleblower cannot be disclosed if the disciplinary charges are based on separate and additional findings apart from the report, even if they are related to it. If the charges **are partly or entirely based on the report and knowing the identity of the whistleblower is essential for the defense of the accused**, the report can only be used in the disciplinary proceedings with the express consent of the whistleblower to disclose their identity.

In such cases, the whistleblower will be notified through written communication and specifically asked for their express consent to disclose their identity (or information from which their identity can be directly or indirectly inferred) when disclosure is essential for the defense of the person involved.

Regarding criminal proceedings, the identity of the whistleblower is inherently protected under Article 329 of the Criminal Procedure Code (up until the closure of preliminary investigations). In proceedings before the accounting magistrate, the identity cannot be revealed until the conclusion of the investigative phase.

All reports received, regardless of the channel used, are archived and stored in accordance with Legislative Decree 24/2023 to protect the confidentiality of the whistleblower. The report and any attached documentation cannot be viewed or copied by unauthorized persons.

Exceptions to confidentiality include cases specified by Legislative Decree 24/2023 (e.g., liability for defamation or libel under the penal code or civil liability under Article 2043 of the Civil Code, provisions of the Criminal Procedure Code, brief testimonial information taken by the Judicial Police, administrative authorities or inspections by supervisory authorities, etc.). However, outside these specific cases, the identity of the whistleblower must be protected in every subsequent phase after the report.

10. CONDITIONS AND REQUIREMENTS FOR EXTERNAL REPORTING – ANAC OR PUBLIC DISCLOSURE

In accordance with Article 5, paragraph 1, letter E) of Legislative Decree 24/2023, it is highlighted that the whistleblower may also:

- a) Make an **external report through channels provided by ANAC** if, at the time of submission, one of the following conditions applies:
 - There is no internal reporting channel, or it is inactive or not compliant with Legislative Decree 24/2023.
 - They have already made an internal report without any follow-up.
 - They have reasonable grounds to believe that an internal report would not be effectively followed up, or that the report itself could lead to the risk of retaliation.
 - They have reasonable grounds to believe that the violation may constitute an imminent or evident danger to public interest.
- b) Make a **public disclosure** when:
 - The whistleblower has previously made both internal and external reports, or has directly made an external report and has not received a response within the specified deadlines regarding measures to follow up on the reports.
 - The whistleblower has reasonable grounds to believe that the violation may constitute an imminent or evident danger to public interest.
 - The whistleblower has reasonable grounds to believe that external reporting may pose the risk of retaliation or may not be effectively followed up due to specific circumstances of the case, such as situations where evidence may be concealed or destroyed, or where there is a reasonable fear that those who received the report may be colluding with the perpetrator of the violation or involved in the violation itself.

11. DOCUMENTATION ARCHIVING AND STORAGE METHODS

The entity responsible for managing whistleblower reports will retain documentation related to received reports via the IT platform for the time strictly necessary for handling the report. In accordance with Article 14 of Legislative Decree 24/2023, this retention period shall not exceed five years from the date of communication of the final outcome of the reporting procedure. This is done in compliance with confidentiality obligations and the principle of limited retention as stipulated in Article 5 of the GDPR.