1. PREMISE:

With Legislative Decree No. 24 of 10 March 2023 (hereinafter also the "Decree") published in the Official Gazette of 15 March 2023, EU Directive 2019/1937 on "the protection of persons who report breaches of EU law" (so-called whistleblowing regulations) was transposed into Italian law.
The aim of the European Directive is to establish common minimum standards aimed at ensuring a high level of protection for individuals who report breaches of EU law, such as corruption, fraud, mismanagement and other offences that threaten public health and safety, financial integrity, human rights and the environment within the company.

The purpose of this Policy is therefore to introduce within the company QUICARE S.R.L. with registered office and operational headquarters in Via Properzio 5, 00193 Rome (Rm), with VAT number 13960611005 (hereinafter the "Company") a protocol that regulates the process of managing reports, the analysis and processing of those sent to bring out risks and/or situations potentially detrimental to the Company deriving from a corporate offence or management irregularity, while allowing critical issues to be addressed quickly and with the necessary confidentiality.
The intent, in line with the relevant legislation, is therefore to promote a climate of openness, transparency, integrity and social responsibility among the Company's staff, who thus confirm their strong belief in a corporate culture in which everyone can feel free to share concerns about alleged irregularities without having to fear retaliatory consequences of any kind. in line with the fundamental values of QUICARE S.R.L. Last but not least, the aim is to discourage people from committing abuses and irregularities, supporting a continuous improvement in compliance and risk management, as well as a strengthening in terms of reputation.

The whistleblowing management procedure provides real and tangible benefits, such as the prevention and mitigation of financial losses resulting from fraud and liability, with the possible application of civil or criminal sanctions.
This procedure approved on 13.12.2023 therefore regulates, also through operational indications, the process of sending, receiving, analyzing, processing and managing reports of unlawful conduct, relevant pursuant to Legislative Decree 24/2023, as well as the forms of protection of the confidentiality of the whistleblower to avert and repress possible retaliation against him.

2. DEFINITIONS

The relevant definitions in this Procedure are as follows:

- **"ANAC":** National Anti-Corruption Authority;
- **"work context"**: the work or professional activities, present or past, carried out in the context of the relationships referred to in art. 3, paragraphs 3 and 4 of Legislative Decree 24/2023 by the reporting persons through which, regardless of the nature of these activities, a person acquires information on violations and in the context of which he or she could risk suffering retaliation in the event of a report or public disclosure or complaint to the judicial or accounting authorities;

- **'public disclosure'** or **'public disclosure'** means making information about infringements publicly available in the press or electronic media or otherwise by means of dissemination capable of reaching a large number of people;
- **"Unlawful"** means violation of any national or European Union rules, laws and regulations, however applicable to the company, including violations of the Code of Ethics or company policies and procedures;
- **'information on breaches' means** information, including reasonable suspicions, concerning breaches committed or which, on the basis of concrete evidence, could be committed in the organisation with which the reporting person or the person making a complaint to the judicial or accounting authority has a legal relationship, as well as elements concerning conduct aimed at concealing such breaches;
- **'facilitator' means** a natural person who assists a reporting person in the reporting process, operating within the same work context and whose assistance must be kept confidential;
- **"person concerned" means** the natural or legal person named in the internal or external report or public disclosure as the person to whom the breach is attributed or as a person otherwise involved in the breach reported or publicly disclosed;
- "***Whistleblower***" (hereinafter also "**whistleblower**" or, in the plural, "**whistleblower**"): the natural person who makes the report or public disclosure of information on violations acquired in the context of his or her work context.
- **"retaliation"** means any behaviour, act or omission, even if only attempted or threatened, carried out by reason of the report, the complaint to the judicial or accounting authority or public disclosure and which causes or may cause unjust damage to the reporting person or the person who filed the complaint, directly or indirectly;
- **"report"** or **"report"** means written or oral notification of violations;
- **"internal reporting"**: the communication, written or oral, of information on violations, submitted through the internal reporting channel, in accordance with the provisions of Legislative Decree 24/2023;
- **"external reporting"**: the communication, written or oral, of information on violations, submitted through the external reporting channel, in accordance with the provisions of Legislative Decree 24/2023;
- **"violations"**: conduct, acts or omissions that harm the public interest or the integrity of the private entity 6. acts or conduct which frustrate the object or purpose of the provisions referred to in Union acts in the areas referred to in points (3), (4) and (5);

3. REFERENCE LEGISLATION

The matter is regulated by the following regulatory sources:

- **Legislative Decree 231/01**, in particular art. 6, paragraph 2-bis of the same (amended by Legislative Decree 24/2023), according to which "*The forms referred to in paragraph 1, letter a)* [of Legislative Decree 231/01, ed.], *provide, pursuant to the legislative decree implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, internal reporting channels, the prohibition of retaliation and the disciplinary system, adopted pursuant to paragraph 2, letter e)*";

- **Legislative Decree No. 24 of 10 March 2023,** 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 and laying down provisions concerning the protection of persons who report breaches of national law;

- *"Guidelines on the protection of persons who report breaches of Union law and protection of persons who report breaches of national regulatory provisions – procedures for the submission and management of external reports*", approved by Resolution no. 311 of 12 July 2023.

As regards the Company's internal regulations, reference should be made:

- Code of Ethics
- Organisation, Management and Control Model approved and adopted by the Board of Directors pursuant to Article 6 of Legislative Decree 231/01 (hereinafter also the "**Model**"), including the Code of Ethics and the Sanctioning System.

4. SUBJECTIVE SCOPE OF APPLICATION

The whistleblowing management procedure should invite and encourage "reports" by anyone who acquires information on wrongdoing committed by the organisation or on behalf of the organisation in the context of their work.

The following categories of individuals are potentially entitled under the law to highlight irregular conduct, whether their relationship with the organization is current or terminated:

- employees (full-time or part-time, permanent or temporary), including civil servants;
- self-employed workers;
- shareholders and persons belonging to the administrative, management or supervisory body;
- paid and unpaid volunteers and interns;
- persons working under the supervision and direction of contractors, subcontractors and suppliers;
- persons who have acquired information during the recruitment process or other pre-contractual negotiations, such as candidates or tenderers;

Reports can also be made:

- when the legal relationship has not yet started, if information on violations has been acquired during the selection process or at other pre-contractual stages;
- during the probationary period;
- after the termination of the legal relationship if information on violations was acquired during the course of the relationship itself.

An important novelty of Legislative Decree no. 24/2023 concerns the extension of protection also to those subjects, other than the whistleblower, who could be subject to retaliation, even indirect, for the role assumed in the reporting process (internal or external), public disclosure or complaint or by virtue of the relationship that makes them close to the whistleblower.

In particular, the reference is to facilitators, i.e. those who assist the whistleblower in the reporting process and who operate in the same work context and whose assistance must be kept confidential; to persons in the same working context as the person who made the report, complaint or public disclosure and who are linked by a stable emotional or kinship bond within the fourth degree; to work colleagues who carry out their activities in the same work context as the person who made the report, complaint or public disclosure and who have a habitual and current relationship

with him/her; entities owned by the person who made the report, complaint or public disclosure or for which the same persons work, as well as entities operating in the same working context as the person who made the report, complaint or public disclosure.

5. TYPES OF OFFENCES COVERED

The procedures should invite you to report any alleged wrongdoing committed within, by, or for the organization. Tort should be understood as any illegal, abusive or harmful act or omission. This includes, but is not limited to:

- corruption in all its forms (including corruption and money laundering)
- offences or violations of legal obligations (national and international)
- Hazards to public health and safety at work
- Hazards to the environment
- violation of human rights
- Child exploitation or abuse
- Sexual harassment, bullying and discrimination
- abuse, neglect or cruelty to animals
- Errors of justice
- abuse of power
- *insider trading*, tax evasion or violations of competition or the international commercial market
- unauthorized use of funds, assets, or resources
- waste or mismanagement
- Conflicts of interest
- False accounting statements

6. WHISTLEBLOWING PROCEDURES: Internal reporting channels

The whistleblower has three different internal reporting channels chosen by the Company, such as:
COMPANY NAME, in order to pursue the stated objectives, has set up two internal reporting channels that can be used by the recipients in an alternative way.

CHANNEL 1: Written reporting channel: "DIGIMOG" platform.
The Company has activated an IT channel accessible from any browser (including mobile devices) that allows you to send reports in writing and is available at the following link: https://whistleblowing.itadvice.it
The Reporting platform, equipped with technical security measures appropriate to the standards referred to in art. 32 GDPR, resides on a server – located in the European Union – of a third party and provides a guided path for the whistleblower that will allow him to enter the information necessary for the reconstruction and evaluation of the facts

and the use of encryption measures, which guarantee the confidentiality not only of the whistleblower, but also of the facilitator, of the person;

This channel guarantees the confidentiality of the identity of the reporting person, of the so-called "facilitator", i.e. of the person possibly involved and of the person mentioned in the report, as well as of the content of the report itself and related documentation.

7. THE CONTENT OF THE REPORT

The content of the reports cannot concern mere suspicions or news merely reported by third parties or in any case that we do not have factual elements or unambiguous documents to support them. However, it is not necessary for the reporting person to be certain of the actual occurrence of the reported facts and the author of the same, it being sufficient that, based on his knowledge and in good faith, or on the basis of a reasonable belief based on factual and circumstantial elements, he considers it highly probable.

To be considered valid, the reports must have the following essential elements:
- a precise description of the subject of the report, with an indication of the circumstances of time and place in which the facts were committed/omitted;
- the elements that allow, where possible, a clear identification of the reported person considered the alleged perpetrator of the unlawful conduct and/or violation of the Model;
The reporting person must communicate his or her personal details and may indicate the following additional elements:

- any other persons who can report on the facts covered by the report and who must consequently be granted the protections provided for by this procedure in the event of retaliation;
- any documents that may confirm the validity of such facts;
- any other information that may facilitate the collection of evidence on what has been reported.
- To remain anonymous

Any documentation useful for better substantiating the facts reported may be attached to the report.

8. REPORTING MANAGEMENT

The internal report submitted to a person other than the one indicated as the person responsible for the management of the Whistlleblowing must be transmitted within seven days of its receipt to the competent party, giving simultaneous notice of the transmission to the reporting person.

As soon as the person responsible for the report has received notice of the same, he or she is required to:
a) issue the reporting person with an acknowledgment of receipt of the report within seven days from the date of receipt;
b) keep conversations with the reporting person private and may request additions from the latter (if necessary);
c) follow up on the reports received, carrying out the necessary investigations;

d) provide feedback to the report within three months from the date of the acknowledgement of receipt or, in the absence of such notice, within three months from the expiry of the seven-day period from the submission of the report;
e) inform the Chairman of the Supervisory Body (IF ANY) in the event that the report concerns violations of the Organisational Model[1] or an offence among those contemplated by the Decree, or in the event that the report has a significant object to the information flows to the SB[2] .
f) undertake to treat the information obtained as confidential and to keep the data of the reporter, if explicitly requested, anonymous.

In any case, the Transparency Officer, upon receipt of a report, regardless of the channel used, promptly completes the register of reports in which the following are reported:
a. the progressive identification number that allows the unique identification;
b. the date of receipt;
c. the reception channel used;
d. the classification of the report, based on the preliminary assessment of its content (Relevant, Deficient, Not Relevant);
e. Findings and conclusions.

The Transparency Officer must ask the Reporting Person for further information in order to start investigations into the facts reported, reclassifying the Report as Relevant if the documentation is supplemented. Failure to send the request by the Reporting Person does not entail the automatic filing of the report, as the Transparency Officer is required to assess any reasons underlying the refusal, if indicated, as well as to verify the possibility of obtaining the necessary information through the use of other channels.
The Manager may qualify the report as:
at. Not Relevant: if not relevant to the scope of application of the legislation on whistleblowing as it refers to persons reported who have no relationship with the Company, or to facts, actions or conduct that do not concern the unlawful conduct described above. In this case, the Manager will report to the Board of Directors – or in the absence of the same – to the SB with an annual report, containing aggregate information on the results of the activities carried out following the reports received and found to be unconfirmed.
b. Relevant: for reports classified as relevant, the Transparency Officer carries out the appropriate internal investigations to verify the validity of the reported facts. If the Data Processor deems it necessary, it may make use of external consultants, who are bound by the obligation of confidentiality on the facts of which they become aware in the performance of the consultancy activity and on the identity of the persons involved.
c. Well-founded: if the report is founded, the Transparency Officer is required to promptly and formally contest the reported violations to the reported person, who may, within thirty days of receiving the complaint, request to be heard or submit written observations and documents.
At the end of the investigations, the Transparency Officer prepares a specific report for the Board of Directors in which the context, the regulatory and procedural framework of reference, the verification activities carried out, the related results that emerged, the documents and/or other elements proving the unlawful conduct or violation committed, and any proposal for a sanction is formalized.
In the case of prohibited reports, made with intent or gross negligence, which prove to be clearly unfounded, the Transparency Officer communicates this circumstance to the General Manager for the initiation of disciplinary proceedings against the reporting person. In this case, the Transparency Officer notifies the Reported Party, to allow

[1] Adopted pursuant to Legislative Decree 231/01.
2 Governed by paragraph 13 of Model 231.

him or her to exercise his or her rights of defence. For all cases in which a procedure for the imposition of sanctions is initiated, the provisions contained in the Code of Ethics are applied.

Internal and external reports and related documentation are kept for the time necessary to process the report and in any case no longer than five years from the date of communication of the final outcome of the reporting procedure, in compliance with confidentiality obligations. Reports submitted through the use of the telephone line, subject to the consent of the reporting person, are recorded and stored on electronic media suitable for guaranteeing their confidentiality. Telephone reports for which consent to recording has not been provided are documented in writing by means of a detailed report of the conversation by the staff in charge. The reporting person can verify, rectify and confirm the content of the transcript. When the report is made orally during a meeting with the staff in charge, it shall, subject to the consent of the reporting person, be documented by recording on a device suitable for storage and listening or by means of a report. In the case of minutes, the reporting person can verify, rectify and confirm the minutes of the meeting. Without prejudice to the provisions of the above, the documentation is kept by implementing appropriate technical and organisational measures in order to prevent their accidental loss, destruction or damage in compliance with the principles of integrity and confidentiality referred to in art. 5 of Regulation (EU) 2016/679.

9. EXTERNAL SIGNALING:

For the purposes of this Procedure, public disclosure means making information about violations publicly available through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people. A reporting person who makes a public disclosure benefits from the protection provided for in this Procedure if, at the time of public disclosure, 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, under the conditions and in the manner provided for in this Procedure and has not been responded to within the established terms regarding the measures envisaged 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 obvious danger to the public interest;
(c) the reporting person has reasonable grounds to believe that the external report may involve a risk of retaliation or may not be followed up effectively due to the specific circumstances of the case, such as those in which evidence may be concealed or destroyed or in which there is a reasonable fear that the person who received the report may be colluding with the offender or involved in the infringement.
The "external" report is transmitted to ANAC and is carried out using the dedicated channels made available by ANAC on its institutional website and according to the rules provided. Also in relation to external reports, the confidentiality of the whistleblower is protected[3].

10. THE PROTECTION OF THE WHISTLEBLOWER FROM RETALIATORY ACTS.

In the context of any criminal proceedings arising as a result of the report, the identity of the reporting person is covered by secrecy[4].
In the context of any disciplinary proceedings that arise as a result of the report, the identity of the reporting person cannot be revealed, where the challenge to the disciplinary charge is based on separate and additional investigations with respect to the report. If the complaint is based, in whole or in part, on the report and knowledge of the identity of the reporting person is essential for the defense of the accused, the report will be used for the purposes of

[3] According to the provisions of Legislative Decree 24/23.
[4] In the manner and within the limits provided for by Article 329 of the Code of Criminal Procedure.

disciplinary proceedings only in the presence of the express consent of the whistleblower to the disclosure of his or her identity.
In this case, the reporting person shall be notified in writing of the reasons for the disclosure of confidential data, as well as in internal and external reporting procedures when the disclosure of the identity of the reporting person and the information is also essential for the purposes of defending the person involved.[5]
Legislative Decree no. 24/23 provides that the protection of the confidentiality of the whistleblower is also extended to the persons indicated in the report as well as to the person reported; The company and the "appointed function" therefore implement and guarantee these safeguards in managing the report, recalling and applying the specific provisions provided for by the decree.
In all cases in which the whistleblower has made the report in good faith, regardless of the outcome of the report, having reasonable grounds to believe that the information on the violations reported, publicly disclosed or reported was true and fell within the objective scope referred to in the relevant paragraph, the following protection obligations apply:

a) Persons who have chosen to report may not suffer any retaliation;
b) In the context of judicial or administrative proceedings or in any case of out-of-court disputes concerning the ascertainment of conduct[6] , it is presumed that the same have been carried out due to the report, public disclosure or denunciation to the judicial or accounting authority. The burden of proving that such conduct or acts are motivated by reasons unrelated to the report, public disclosure or denunciation is borne by the person who carried them out.
(c) In the case of a claim for damages submitted to the judicial authority by the reporting persons, if those persons prove that they have made, pursuant to this decree, a report, a public disclosure or a complaint to the judicial or accounting authority and that they have suffered damage, the damage shall be presumed, unless proven otherwise, to be the result of such reporting, public disclosure or complaint to the judicial or accounting authority.

The following are examples which, if implemented due to the reporting of the complaint to the judicial or accounting authority or public disclosure and if likely to cause unjust harm to the reporting person or the person who filed the complaint, directly or indirectly, may constitute retaliation:
(a) dismissal, suspension or equivalent measures;
b) demotion in rank or non-promotion;
c) the change of functions, the change of the place of work, the reduction of salary, the modification of working hours;
d) the suspension of training or any restriction of access to it;
e) negative notes of merit or negative references;
f) the adoption of disciplinary measures or other sanctions, including financial sanctions;
(g) coercion, intimidation, harassment or ostracism;
h) discrimination or in any case unfavourable treatment;
(i) the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion;
l) the non-renewal or early termination of a fixed-term employment contract;
(m) damage, including to the person's reputation, in particular on social media, or economic or financial harm, including loss of economic opportunity and loss of income;

[5] The report is exempt from the access provided for by Articles 22 et seq. of Law No. 241 of 7 August 1990, as well as byArticles 5 et seq. of Legislative Decree No. 33 of 14 March 2013.
[6] Acts or omissions prohibited pursuant to art. 17 of Legislative Decree 24/23.

(n) improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person not being able to find employment in the sector or industry in the future;
o) the early conclusion or cancellation of the contract for the supply of goods or services;
(p) the cancellation of a licence or permit;
q) the request for psychiatric or medical examinations.

Entities and persons who have suffered retaliatory conduct may notify ANAC of the retaliation they believe they have suffered. In the event of retaliation committed in the work context of a private sector entity, ANAC informs the National Labour Inspectorate, for the measures within its competence.
Acts taken in violation of the prohibition of retaliatory acts are null and void. The persons referred to in paragraph 5 who have been dismissed due to reporting, public disclosure or denunciation to the judicial or accounting authority have the right to be reinstated in the workplace, due to the specific discipline applicable to the worker.
The judicial authority shall adopt all measures, including provisional measures, necessary to ensure the protection of the subjective legal situation invoked, including compensation for damages, reinstatement in the workplace, order to cease conduct[7] and declaration of nullity of acts adopted in violation of the same article.

The protections provided for the whistleblower are further extended by Legislative Decree 24/23 in favor of the following additional categories: the facilitator, people in the same work context, work colleagues with a habitual and current relationship with the whistleblower, entities owned by the whistleblower or for which the whistleblower works and entities operating in the same work context as these subjects. For the conditions of application of these protections and for more detail on the correct classification of these categories, please refer to the specific regulations set out in Legislative Decree 24/23.
In any case, the whistleblower is aware of the responsibilities and civil and criminal consequences provided for in the event of false declarations and/or formation or use of false documents. In the event of abuse or falsity of the report, any liability of the whistleblower for slander, defamation, ideological forgery, moral damage or other civilly or criminally relevant damage remains unaffected. If, as a result of internal checks, the report is found to be unfounded, investigations will be carried out on the existence of serious culpability or wilful misconduct regarding the undue report and, consequently, if so, disciplinary action will be taken, after consulting the head of Human Resources, also in accordance with the provisions of the sanctioning system adopted pursuant to the Model and Legislative Decree 231/01 and/or complaints, including criminal ones, against the whistleblower, unless the latter produces further elements to support his report.

11. DATA PROCESSING

By express provision of Legislative Decree 24/23, the processing of all personal data, including communication between the competent authorities provided for by the aforementioned decree, must be carried out in accordance with the provisions of art. 13 of Legislative Decree 24/23 to which reference is made. In addition, the reference to the "Appointed Functions" is to the so-called. authorised to process personal data by the company, who will be recipients and therefore are recipients of specific training on the subject.
The company provides clear information on the reporting channel, the procedures and prerequisites for carrying out internal reporting, as well as the channel, procedures and prerequisites for carrying out external reporting. The aforementioned information is displayed and made easily visible in the workplace, as well as accessible to people who, although not attending the workplaces, have a legal relationship. The same information is also published on the company website.

[7] Carried out in violation of Article 17 of Legislative Decree 24/23.

Within this information, the company will also provide a clear indication that the reports must specify that you want to keep your identity confidential and benefit from the protections provided in the event of any retaliation.

12. CLOSING STANDARD

For all matters not expressly regulated in this Policy, please refer to the specific regulations referred to in Legislative Decree 24/23 and the rules referred to therein; both the functions in charge of receiving and managing the report and any other function and company representative who comes into contact with the reporting channel regulated by this Policy must comply with this discipline in full terms.

13. CORRECTIVE

If the analysis of the areas and business processes examined shows the need to formulate recommendations aimed at adopting appropriate remedial actions, it is the responsibility of the management of the areas/processes subject to verification to define a corrective action plan for the removal of the critical issues detected and to ensure its implementation within the defined timeframe, notifying the Audit Function which is responsible for monitoring the state of implementation of the actions. The Supervisory Body - if any - of reference monitors the progress of corrective actions through the information periodically provided by the Audit Function.

14. PERIODIC REPORT

In compliance with the provisions of the regulations on the processing of personal data, the Head of Internal Reporting Systems shall draw up an annual report by 10 December of each year on the correct functioning of the internal reporting systems containing aggregate information on the results of the activities carried out following the reports received.
The report will be sent to the SB and made available to the staff of the Property.

15. INFORMATION AND TRAINING

The Procedure is published on the Company's website at the link www.quicare.com

Any information initiatives to bring this Procedure to the attention of possible Whistleblowers (e.g., shareholders, collaborators, suppliers, customers) are identified.
The Company, on the occasion of the issuance of the Procedure and periodically, organizes training courses on this Procedure, also through the transmission in controlled mode of slides dedicated to the procedure in question.