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Standard Operating Procedure

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1 Purpose

The purpose of this SOP is to document the ALK-Abellò S.p.A. internal whistleblowing Policy. ALK-Abellò is constantly committed to conduct its business with honesty, integrity and in accordance with applicable European Union and National laws and company regulations.

This commitment is evidenced by the values referred to in the Organisational Model 231/2001 and the Code of Ethics adopted by the Company.

This procedure is the translated version and summary of the “**Procedura di segnalazione delle condotte illecite** – Whistleblowing Policy” issued by Studio Pirrola and Pennuto in Jan2024.

2 Scope

The Scope of this Procedure is to regulate the process of receiving, analysing and handling allegations sent or transmitted, including anonymous or confidential reports.

Whistleblowing reports can be submitted by the following Recipients:

- ALK employees, subordinate workers (both full-time and part-time), fixed-term and open-ended workers, employees with intermittent work contracts, temporary workers, apprentices, workers with accessory work contracts and employees who perform occasional services.
- Self-employed workers and coordinated and continuous collaborators;
- Workers or collaborators who work for the Company and provide goods or services or perform works for third parties;
- Freelancers and consultants who perform their activities at the Company;
- Volunteers and trainees who perform their activities at the Company;
- Shareholders of the Company;
- Persons with functions of administration, management, control, supervision or representation, including de facto, at the Company (Directors, members of the Board of Statutory Auditors, members of the Supervisory Board, agents or proxies with representation, etc.).

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3 Roles and Responsibilities

Role	Responsibility
ALK Employees	<ul style="list-style-type: none"> Attend relevant meetings when their attendance is required even with short notice. Fully and honestly cooperate providing complete answers and all requested documentation to those performing Audits relative to the case. Respect confidentiality during the process and communications with Auditors. Inform OdV in relation of any confidentiality breaches or retaliation act. Not interfere with the audit activities, destroying or falsifying information, or attempting to influence any other person involved in the audit, conducting independent investigations, misleading those performing the audits or misrepresenting facts.
Organismo Di Vigilanza (Odv)	<ul style="list-style-type: none"> Monitor the efficacy of the management of Whistleblowing process and Organizational Model in accordance to D.Lgs. 231/2001 Assess and manage allegations and reports as per D.Lgs. 231/2001
ALK Board of Directors	<ul style="list-style-type: none"> Evaluate the information shared by the OdV and investigation outcomes Initiate corrective actions if required

4 Overall Requirements

ALK-Abellò has the responsibility to take appropriate measures to prevent any improper situations or to identify any violation to the Leg. D. 231/01 in order to raise corrective actions and take adequate measures. It is a responsibility of ALK employees and each recipient to observe this procedure.

Violations to Legislative Decree 231/01 are only in scope of this Standard Operative Procedure (SOP). Disputes, claims, or demands that are related to an interest of different nature, i.e. a personal nature, cannot be the subject of Reporting.

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5 Whistleblowing Handling Process

ALK Employees, contractors, shareholders and Third Parties shall send the allegations in line with the procedure detailed below as soon they become aware of the events that generated them. If an employee receive an allegation from other parties (e.g. employees or third parties), he has the duty to report it immediately, providing all the relevant information and attaching any supporting documents.

5.1 Internal channels for reporting allegations

Reports can be submitted through the web-based reporting platform - accessible through the institutional website: <https://alk.whistlelink.com/>.

This platform is available 24 hours a day, seven days a week and managed by a third-party provider who does not have access to the content of the reports and the data entered. The platform guarantee the confidentiality of the identity of the Reporting Party.

When the report is received it must be transmitted within 7 days to the Reporting Committee ensuring confidentiality on the Violation and on the identity of the Reporting and Reported Parties. Allegations must be reported without prejudice to legal obligations and the protection of the rights of the Company, the honourability of involved parties and simultaneously giving notice of the transmission to the Reporting Person.

Allegations can also be submitted orally, if the Reporting Party presents a request. A meeting is arranged with the Management team within a reasonable period of time.

In such a case, with the consent of the Reporting Party, the meeting shall be documented by audio recordings or with a written report. The reporter has the right to inspect the document and request its correction or confirm its contents by signing it.

5.2 External reports submitted via dedicated platform

The configuration of the Company's web platform dedicated to submission of Reports enables the automatic tracking and archiving on the website when the claims are received from the institutional website <https://alk.whistlelink.com/>.

The web platform makes possible to create a "computer file" detailing the different statuses of the Report (e.g., received, open, proposed for filing, archived, under investigation/audit, etc.). It is possible also to upload supporting documents, if available or required.

The platform provides adequate IT procedures for the backup of Reports, in compliance with relevant best practices and privacy regulations. The Reporting Committee has access to the

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reports content and monitors the proper IT operation of the procedures for managing and storing Reports received on the dedicated web platform, in order to ensure the traceability of all Reports received and attached documents in relation to their assessment and verification.

5.3 Whistleblowing Allegations Content

In order to facilitate the verification process, Reports and Allegations must be supported by documented information and objective elements. At the time of the Report, the Reporting Party must have reasonable elements to believe that the information about the whistleblowing violations is true and falls within the cases to be reported under this procedure.

The person making the Report is encouraged to disclose his or her identity, being assured of the confidentiality under both this Procedure and Legislative Decree 24/2023

However, this Procedure also allows Recipients to make Reports anonymously. In this case, however, the inability to ask for information or give feedback to the Whistleblower could affect the outcome of the investigation.

The report should include the following information:

- a) Reporting party name, position held in ALK and activities conducted in the Company, (this is not applicable in case of anonymous allegations).
- b) Clear and complete description of the facts and violation.
- c) Circumstances of time, place and date when the violations where committed.
- d) If known, the personal details or other elements that enable the identification of the person who has committed the reported facts (e.g., title or sector in which he/she carries out the activity);
- e) an indication of any other individuals who may report on the Report;
- f) any documents that may confirm the validity of the reported facts;
- g) any other information that may provide useful feedback regarding the existence of the reported facts.

All the received reports, even if they do not fully comply with the requirements listed above, will be treated with the confidentiality and verified.

6 Reporting to Organismo di Vigilanza

All Recipients may report Violations directly to “Organismo di Vigilanza (OdV)”, anonymous Reports, which meet the requirements mentioned in this Procedure, can also be submitted.

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However, the inability to confirm or investigate the reported facts may limit the opportunities to assess the Violation.

The OdV will protect the Whistleblowers against any form of Retaliation, discrimination or penalization, also ensuring the confidentiality of the identity, except when it is necessary to disclose the identity of the Whistleblower to fulfil legal obligations or to protect the rights of the companies or persons involved in the Report.

Organismo di Vigilanza notifies the Reporting Party that the claim has been taken into consideration within 7 days of its receipt and informs it in regards to the outcome of the Report, within 3 months from the date of Report submission.

The activities into which the process of handling Reports by the OdV is divided are:

- i) receipt and preliminary verification;
- ii) evaluation and investigation;
- iii) assessment and audit.

6.1 Preliminary assessment and investigation

Once a report is received, the OdV is responsible of:

- Evaluate received reports and initiate an assessment and audit, if necessary. External Consultants can be contacted to support this phase if appropriate.
- Formalise the evaluations and any decisions completing the investigations;
- Archive, through the users, their Reports and supporting documents;
- Update, through the users, the status of the Reports.

In particular, the OdV carries out a preliminary assessment of its content and consequently archive the Reports clearly irrelevant for the purposes of this Procedure providing a justification. For Reports in scope to this procedure, the OdV carries out an evaluation of the Report following which:

- i. evaluates, following further investigations, whether it is a Report falling within the Violations indicated in this Procedure and identifies which area the Report falls within;
- ii. may decide to directly carry out the checks deemed useful for the purposes of ascertaining the facts reported;
- iii. may request the relevant function or possibly specialized companies/consultants to carry out the checks deemed useful for the purposes of ascertaining the reported facts or carrying out audit interventions, depending on the relevance and type of the Report.

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6.2 Assessment and Audit

In the event that it becomes necessary to proceed with the appropriate in-depth investigations and checks, the OdV, or at the request of the OdV, the function in charge or the company/external consultant appointed, shall proceed to evaluate whether or not the Report is well-founded, using the methods deemed most appropriate and involving, if necessary, other company Departments/Functions. Further audits may be required if deemed appropriate by the external consultants and OdV. The outcome of the investigation can formulate any recommendations to be made to the management of the areas/processes involved or assess whether there are elements to propose sanctions for unlawful or irregular conduct.

In addition, for Reports that are concerning relevant facts, the OdV is responsible to inform the Board of Directors, the Board of Statutory Auditors and senior management.

6.3 Employee Cooperation

All employees of the Company must cooperate during any audit activities, specifically they must:

- be available for all meetings where their presence is required, even at short notice;
- respond to requests and follow instructions from those conducting the audits, also with regard to confidentiality and privacy;
- cooperate fully and transparently, providing complete answers and all requested documents to whoever conducts the verifications, regarding the case under discussion/verification;
- keep all communications with the person conducting the audit confidential and inform the Supervisory Board of any breaches of confidentiality or acts of retaliation witnesses;
- not prevent or interfere with the performance of any verification (e.g.: destroying or falsifying potential evidences or information, trying to influence any other person involved in the verification, carrying out investigations independently, misleading the person conducting the verification or misrepresenting the facts).

6.4 Monitoring of corrective actions

It is the responsibility of the management of the areas/processes concerned to implement the recommendations received by the OdV on the basis of this Procedure and any corrective actions (action plans) indicated in the reports drawn up at the conclusion of the audits conducted.

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The OdV, with the support of the function called upon to carry out the assessment/audit, monitors the implementation of the recommendations and action plans, informing the Board of Directors and the Collegio Sindacale for Reports on significant facts.

The OdV, through the authorised users, files the information received and initiate corrective actions.

6.5 Periodic reporting and monitoring of the procedure for handling Reports

The OdV prepares an annual document containing information on received allegations:

- (i) received in the reporting period;
- (ii) received in the reporting period but not yet filed;
- (iii) filed in the reporting period. This document should indicates the "status" of each allegation (e.g. received, open, proposed for filing, archived, under assessment/audit, etc.) and any action taken (corrective action and disciplinary measures).

Annually, the OdV proceeds to forward the outcome of the monitoring of Whistleblowings to:

- The Board of Directors and/or the Managing Director,
- Collegio Sindacale,

If deemed necessary, the OdV shall promptly inform the Managing Director and/or the Chairman of the Board of Directors in relation to events or information concerning specific Reports, in order to promptly share and implement the most appropriate actions to protect the Company's assets, always in compliance with external and internal reference regulations.

6.6 Disciplinary and/or Sanctioning Measures

ALK Italy, shall act promptly to adopt disciplinary and/or sanctioning measures, if from the verification activities carried out according to this Procedure any Violations emerge against the Addressees.

The OdV, throughout the entire process of management of the Report, proposes the application of the measures deemed most appropriate, in compliance with current legislation, the individual National Collective Labour Agreements, internal rules and existing contracts, should they emerge:

- Reports that prove to be unfounded if made with malice or gross negligence;
- Violations of the protection measures against the Whistleblower;
- Violations.

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In the event of criminal conduct for which the Company is obliged to file a complaint in compliance with the relevant laws. The OdV shall promptly inform the Board of Directors and the Collegio Sindacale for the adoption of appropriate actions.

The OdV, in compliance with the relevant laws, reports the need to adopt disciplinary or sanctioning measures:

- to the Personnel/Human Resources Department, in the case of sanctions to be applied to employees
- to the Board of Directors and the Collegio Sindacale, in the case of sanctions to be applied to members of the Board of Directors or the Collegio Sindacale or the OdV.
- to the person managing the contractual relationship with third parties and having appropriate powers in the case of sanctions to be applied to third parties (e.g. termination/termination of contracts, etc.).

6.7 Filing and Storage of Documentation

The bodies, departments and functions involved in the activities detailed on this Procedure ensures the traceability of data and information and it is in charge of the storage and archiving of the documentation produced, in such a way as to allow the reconstruction of the various stages of the process itself, and the confidentiality and protection of the personal data of the reporting person and of the reported person.

According to Article 14 of Legislative Decree 24/2023, the original documentation, in paper and/or electronic form, must be kept for as long as necessary for the processing of the Report and, in any case, no longer than five years from the date of communication of the final outcome of the Reporting procedure.

6.8 Prohibition of Retaliatory Acts

The Company will not tolerate retaliatory acts, whether they are direct or indirect, attempted or threatened, carried out by reason of the Report or public disclosure (within the limits provided for by Legislative Decree 24/2023) and which cause or are likely to cause unfair harm, alternatively

- to the Whistleblower
- to the persons who assisted the Whistleblower in the Whistleblowing process (so-called facilitators);
- persons in the same work context as the Whistleblower and who have a stable emotional or family link with the Whistleblower up to the fourth degree;

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- the work colleagues of the Whistleblower who work in the same Work context and have a regular and current relationship with the Whistleblower.

The Whistleblower shall not suffer any harm or retaliation, such as, but not limited to:

- (a) dismissal, suspension or equivalent measures;
- (b) downgrading or non-promotion;
- (c) change of duties, change of workplace, reduction of salary, change of working hours;
- (d) suspension of training or any restriction on access to training;
- (e) negative merit notes or references;
- f) adoption of disciplinary measures or any other sanction, including a fine;
- g) coercion, intimidation, harassment or ostracism;
- (h) discrimination or otherwise unfavorable treatment;
- i) failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion;
- (j) non-renewal or early termination of a fixed-term employment contract;
- (k) damage, including to a person's reputation, particularly on social media, or economic or financial loss, including loss of economic opportunities and loss of income
- (l) improper listing on the basis of a formal or informal sector or industry agreement which may result in the person being unable to find employment in the sector or industry in the future;
- (m) early termination or cancellation of a contract for the supply of goods or services;
- (n) cancellation of a licence or permit;
- (o) request to undergo psychiatric or medical examinations.

The Company will take the appropriate disciplinary measures against those responsible for retaliatory actions.

Anyone who believes he/she is the object of Retaliation for having made a Report may communicate this to ANAC using the channel provided.

In the light of the same prohibition, the Company shall also take the appropriate disciplinary measures against who is criminal liable for the offences of defamation or if slander is ascertained, even by a first-degree judgment, or against whom civil liability for the same offence is ascertained, even by a first-degree judgment, in cases of willful misconduct or gross negligence.

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7 Related Documents

Related Quality Documents	
Whistleblowing Policy	"Procedura di segnalazione delle condotte illecite –issued by Studio Pirrola and Pennuto in Jan2024.
Related Forms to the SOP	
N/A	N/A

8 Definitions and Abbreviations

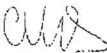

Definitions	
Code Of Ethics	Set of values, principles and commitments where ALK Italy get inspirations as laws compliance, honesty, impartiality, integrity, respect to people and individuals, transparency and information completeness.
D. Lgs. 231/2001	Legal Decree of 8Jun2001, n. 231, "Disciplina della responsabilità amministrativa delle persone giuridiche, delle società e delle associazioni anche prive di personalità giuridica, a norma dell'articolo 11 della legge 29 settembre 2000, n. 300"
Violation	Behaviours, facts and omissions that damage the integrity of ALK Italy.
Organismo di Vigilanza (OdV)	Whistleblowing board nominated by ALK Italy to monitor the compliance of the violation reporting Model in compliance with D.Lgs.231.

Abbreviations	
OdV	Organismo di Vigilanza
D.Lgs. 231	Decreto Legislativo 231.

9 Document Change Log

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10 Authorization and Signatures

Roles	Names	Date and signature
Author	Claude Vella Bonanno	 <p>Digitally signed by Claude Vella Bonanno DN: cn=Claude Vella Bonanno, o=Quintan Pharma, c=ca, email=Claude@quintanpharma.com, c=MT Date: 2024.03.25 09:48:27 +01'00'</p>
Reviewer	Iside Morabito	<p>ISIDE MORABITO</p> <p>Firmato digitalmente da ISIDE ISIDE MORABITO Date: 2024.03.26 15:55:19 +01'00'</p>
Approver	Manuela Cuzzani	 <p>Manuela Cuzzani: 26/03/2024</p>