



C-TECH IMPLANT SRL
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R.E.A 487938 | Capitale sociale 12.000€

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PROCEDURE FOR THE MANAGEMENT OF REPORTS - WHISTLEBLOWING -

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1. PREAMBLE

Legislative Decree No. 24 of 10 March 2023 transposes into Italian law Directive (EU) 2019/1937, concerning the protection of persons who report violations of national or European Union regulatory provisions (the so-called Whistleblowing Directive) that they have become aware of in a work context, whether public or private. The purpose of the Directive is to regulate the protection of whistleblowers within the Union through minimum protection standards aimed at harmonising national regulations. Legislative Decree 24/2023, by repealing previous provisions relating to whistleblowing, intends to reinforce the principles of transparency and accountability in reporting matters, as well as to prevent the commission of unlawful acts, by consolidating in a single regulatory text, in an organic manner, the entire framework of reporting channels and the protections afforded to whistleblowers in both the public and private sectors. The aforementioned decree recognises a key role for reports in the prevention of regulatory violations and ensures a more structured protection for whistleblowers in both public and private organisations, in order to encourage reporting and combat unlawfulness. The legislator has also established an external reporting channel, managed by the National Anti-Corruption Authority (hereinafter "ANAC"), which is also responsible for imposing administrative pecuniary penalties on organisations in various circumstances, including where internal reporting channels have not been put in place or where procedures for making and managing reports have not been adopted. C-Tech Implant S.r.l. (or simply C-Tech hereinafter) implements strategies aimed at preventing unlawfulness and promoting a work environment based on integrity, respect for individuals, inclusion, and the enhancement of diversity, in line with the commitments made regarding gender equality. Accordingly, C-Tech Implant S.r.l. has implemented the principles and requirements contained in the aforementioned Legislative Decree 24/2023 by adopting an internal reporting channel and the present Procedure.

The management of the Whistleblowing channel is currently entrusted to the Gender Equality Committee, identified as the body responsible for receiving reports and managing the internal channels in accordance with applicable legislation. It is noted



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that, as of the date of adoption of this Procedure, the Company has not adopted an organisational, management and control model pursuant to Legislative Decree 231/2001. Once such a Model has been adopted by the Company, following revision of this procedure, the management of the Whistleblowing function will be entrusted to different parties depending on the nature of the report:

- Reports under Legislative Decree 24/2023: Management will be entrusted to the Supervisory Body (OdV), identified as the body responsible for receiving reports concerning regulatory violations and for managing the internal channels in accordance with applicable legislation.
- Reports under UNI/PdR 125:2022: The management of reports relating to gender equality, harassment and discrimination will remain entrusted to the Gender Equality Committee.

2. DEFINITIONS

The following definitions are provided for completeness and consistency with Legislative Decree 24/2023. For the purposes of this Procedure, only the definitions relating to internal reports are operationally relevant.

Violations: conduct, acts or omissions that harm the public interest or the integrity of a public administration or a private entity.

Information on violations: information, including well-founded suspicions, regarding violations that have been committed or that, based on concrete elements, could be committed in the organisation with which the reporting person or the person who files a complaint with a judicial or accounting authority has a legal relationship pursuant to Article 3, paragraphs 1 or 2 of Legislative Decree 24/2023, as well as elements regarding conduct aimed at concealing such violations.

Report or reporting: the written or oral communication of information on violations.

Internal report: the written or oral communication of information on violations, submitted through the internal reporting channel.



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External report: the written or oral communication of information on violations, submitted through the external reporting channel.

Public disclosure or publicly disclosing: making information on violations available to the public through the press, electronic means or in any case through means of dissemination capable of reaching a large number of people.

Reporting person: the natural person who makes the report or public disclosure of information on violations acquired in the context of their work.

Facilitator: a natural person who assists a reporting person in the reporting process, operating within the same work context, whose assistance must be kept confidential.

Work context: current or past work or professional activities carried out within the scope of the relationships referred to in Article 3, paragraphs 3 or 4 of Legislative Decree 24/2023, through which, regardless of the nature of such activities, a person acquires information on violations and within which they could risk retaliation in the event of a report, public disclosure or complaint to a judicial or accounting authority.

Person involved: the natural or legal person mentioned in an internal or external report or public disclosure as the person to whom the violation is attributed, or as a person otherwise implicated in the reported or publicly disclosed violation.

Retaliation: any conduct, act or omission, even if merely attempted or threatened, carried out in response to a report, complaint to a judicial or accounting authority, or public disclosure, which causes or may cause, directly or indirectly, undue harm to the reporting person or to the person who filed the complaint.

Follow-up: the action taken by the person entrusted with the management of the reporting channel to assess the existence of the reported facts, the outcome of the investigations and any measures adopted.

Feedback: communication to the reporting person of information relating to the follow-up that has been or is intended to be given to the report.

Discrimination: any unfavourable treatment, whether direct or indirect, based on gender, age, sexual orientation, disability, ethnic origin, religion or personal



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beliefs, that has the purpose or effect of destroying or impairing the recognition, enjoyment or exercise of human rights and fundamental freedoms.

For the definitions of harassment, sexual harassment and violence in the workplace, reference is made to the Policy on Prevention, Countering and Elimination of Harassment and Violence in the Workplace adopted by the Company.

3. PURPOSE AND SCOPE OF APPLICATION

This procedure regulates the process through which reports of unlawful conduct and/or irregularities occurring in the work context of C-Tech Implant S.r.l. may be made. The procedure also aims to provide clear and precise instructions to the reporting person regarding the subject matter, content, recipients, methods and channels for submitting reports, as well as the forms of protection afforded to them in accordance with the legal framework, in order to encourage the reporting of all types of unlawful conduct.

C-Tech Implant S.r.l., in compliance with applicable legislation, has adopted internal reporting channels designed to ensure the receipt, analysis and handling of reports, as well as the confidentiality of the reporter's identity, who is also guaranteed protection from retaliation and/or discriminatory and penalising treatment.

The Procedure contains exclusively an informational reference to the regulatory prerequisites for any recourse to external channels and public disclosure, which remain governed directly by Legislative Decree 24/2023 and ANAC guidelines.

This procedure does not apply to:

- complaints, claims or requests linked to a personal interest of the reporting person or the person who has filed a complaint with the judicial or accounting authority that relate exclusively to their individual employment relationships, or to their employment relationships with hierarchically superior figures, unless such facts constitute a relevant



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violation pursuant to Legislative Decree 24/2023 (e.g. discrimination, harassment, retaliation);

- reports of violations already mandatorily governed by EU or national acts listed in Part II of the Annex to Legislative Decree 24/2023, or by national acts implementing the EU acts listed in Part II of the Annex to Directive (EU) 2019/1937;
- reports concerning violations relating to national security matters, as well as procurement relating to such aspects of defence or national security, unless such aspects fall within the scope of relevant EU secondary law.

4. RECIPIENTS

This Procedure applies to natural persons who, within their working context with C-Tech Implant S.r.l., make internal reports of information relating to violations through the internal reporting channel adopted by C-Tech Implant S.r.l. and managed by the Gender Equality Committee, pursuant to Legislative Decree 24/2023.

In particular, the following fall within the scope of Recipients of this Procedure:

- employees of C-Tech Implant S.r.l., employed on any basis;
- self-employed workers, collaborators, consultants and freelance professionals providing their services for C-Tech Implant S.r.l.;
- volunteers and trainees, whether paid or unpaid;
- persons with administration, management, control, supervisory or representative functions within C-Tech Implant S.r.l., even where such functions are exercised on a de facto basis;
- shareholders, to the extent that they maintain a relationship relevant pursuant to Legislative Decree 24/2023.



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The protections provided for under this Procedure also apply where the information on violations was acquired:

- during the selection process or in other pre-contractual phases;
- during the probationary period;
- following the termination of the legal relationship, where the information was acquired during the course of that relationship.

5. REPORTS

This procedure governs the internal reporting channel adopted by C-Tech Implant S.r.l., managed by the Gender Equality Committee, in accordance with Legislative Decree 24/2023. The reporting person retains the right to use external channels or to make a public disclosure in the cases and under the conditions provided for by law.

5.1 SCOPO E OGGETTO DELLA SEGNALAZIONE

The report is intended to bring to the attention of C-Tech Implant S.r.l. conduct, acts or omissions that harm the public interest or the integrity of C-Tech Implant S.r.l. itself.

In particular, reports concerning violations that constitute administrative, accounting, civil or criminal unlawful acts attributable to the following are considered "relevant":

- unlawful acts falling within the scope of application of EU or national acts relating to the following sectors: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and conformity; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of



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privacy and personal data protection and security of network and information systems;

- acts or omissions that harm the financial interests of the Union;
- acts or omissions concerning the internal market;
- acts or conduct that undermine the purpose or objectives of the provisions of EU acts.

By way of example and without limitation, in the context of C-Tech Implant S.r.l., the following may also fall within the category of relevant reports:

- discrimination, harassment, hostile conduct, retaliation or penalising treatment;
- violations relating to the protection of individuals, equal opportunities, gender equality and inclusion;
- violations of privacy and data protection legislation (e.g. customer/candidate data, mailing lists, CRM, unauthorised access);
- conflicts of interest and irregularities in dealings with suppliers/consultants/freelancers;
- accounting and documentary irregularities.

Recipients who become aware of the aforementioned unlawful acts are invited to activate this procedure without delay by reporting the facts, events and circumstances that they believe to have caused such unlawful acts.

5.2 CONTENT OF THE REPORT

In order to ensure a more adequate investigative activity, the report must be sufficiently documented and detailed so as to provide all the information useful for carrying out the necessary verifications regarding the merits of the facts subject to the report.



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Specifically, the report must contain the following elements (where known):

- a complete and detailed description of the fact or conduct, including any omission, subject to the report and how it was discovered;
- the date and place at which the fact or conduct, including any omission, subject to the report occurred;
- the personal details, role held or other elements that may enable the identification of the person(s) who carried out the reported fact or conduct;
- the personal details, role held or other elements that may enable the identification of other persons who may report on the fact or conduct in question;
- any other information and/or acts and/or documents in any form or on any medium that may be useful for verifying the merits of the facts subject to the report;
- the contact details through which the reporting person wishes to be contacted (e-mail address or telephone number).

It is also advisable to indicate in the report whether:

- the facts subject to the report were learned directly or were communicated to the reporting person by third parties;
- the facts subject to the report have also been brought to the attention of other company functions;
- the facts subject to the report have also been transmitted to public bodies or judicial police officers.

The report, in addition to being complete and comprehensive, must be timely so as to allow for more efficient investigative activity and the adoption of necessary preventive and corrective measures. It is noted that anonymous reports, i.e. those lacking elements that would enable the identification of their author, submitted in accordance with this procedure, adequately detailed and accompanied by sufficient elements to enable



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adequate investigative activity, are treated on an equal footing with "relevant" reports and will be taken into consideration. It is recalled that the Committee is subject to confidentiality obligations whose breach entails criminal and civil liability; accordingly, the reporting person may, without fear of any kind of repercussion, provide any information deemed useful to the investigation. Furthermore, the Gender Equality Committee may only act in compliance with privacy terms and other rules protecting the confidentiality and privacy of the persons involved.

5.3 INTERNAL REPORTING CHANNELS AND THEIR OPERATION

C-Tech Implant S.r.l. makes available to Recipients channels designed to ensure the confidentiality of the reporter's identity and the content of the report.

Transitional Phase (Current): On a transitional basis, until the adoption of the organisational, management and control model pursuant to Legislative Decree 231/2001 and the subsequent appointment of the Supervisory Body (OdV), the internal company channel is a single channel and its management is entrusted entirely to the Gender Equality Committee. This Committee will receive and process both reports relating to administrative, accounting, civil or criminal violations and violations of EU law, and those concerning discrimination, harassment and violations of company policies on equality and inclusion. It is noted that the Gender Equality Committee operates solely for the management of internal reports and does not perform advisory, guidance or representation functions on behalf of the reporting person towards parties external to the organisation.

Steady-State Phase (Post-adoption of Model 231): Once the Company has adopted Model 231 and appointed the relevant OdV, the internal channel will provide for the possibility of addressing the report to the competent recipient:

- OdV Channel: To be used for reports concerning administrative, accounting, civil or criminal violations and violations of EU law.



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- Gender Equality Committee Channel: To be used for reports concerning gender discrimination, harassment, hostile conduct or violations of company policies on equality and inclusion.

Principle of subsidiarity and transfer (Steady-State Phase)

If a report is erroneously received by a party other than the one competent for the subject matter, the recipient must forward it to the correct party (OdV or Gender Equality Committee) within 7 days from the date of receipt, simultaneously notifying the reporting person of the transfer.

Principle of independence and management of conflicts of interest

Where the report concerns one or more members of the Committee or presents situations involving conflicts of interest (e.g. direct hierarchical relationships, family ties or personal interests), the report will be managed by an alternative party identified by C-Tech Implant S.r.l. in order to ensure independence, confidentiality and impartiality.

Any reports erroneously submitted to a party other than the Committee must be forwarded to the latter within 7 days from the date of their receipt, simultaneously notifying the reporting person of the transfer.

The Report may be submitted in written form through the [internal company channel](#) accessible from the C-Tech Implant S.r.l. website in the dedicated section. Furthermore, upon the explicit request of the reporting person, the report may be made through a direct and confidential meeting with the Gender Equality Committee, to be scheduled within a reasonable timeframe from the request.

5.4 INVESTIGATION ACTIVITIES INTO THE VALIDITY OF THE INTERNAL REPORT

In order to ensure the efficient and timely handling of the report, the Gender Equality Committee carries out the following activities:



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- issues an acknowledgement of receipt of the report to the reporting person;
- maintains communication with the reporting person;
- gives appropriate follow-up to reports received;
- provides feedback to the reporting person.

Once the report has been received through one of the aforementioned channels, the President of the Committee proceeds to notify the reporting person of the receipt of the report within 7 days from the date of its acquisition.

The Committee assesses whether the essential requirements of the report are met in order to evaluate its admissibility. The report is considered inadmissible and is archived for the following reasons:

- a) manifest lack of merit due to the absence of factual elements referable to the violations specified by the legislator and indicated in paragraph 5.1 above;
- b) manifest lack of the legal prerequisites for making the report, with particular reference to the persons who may submit reports, as indicated in paragraph 4 above;
- c) established generic content of the unlawful conduct report that does not allow the facts to be understood, or reports accompanied by inappropriate or irrelevant documentation such that the content of the report itself cannot be understood;
- d) submission of documentation only, without any report of unlawful conduct.

It is understood that the Committee, where what has been reported is not adequately detailed, where the information initially provided by the reporting person is not considered sufficient for the investigative activities and/or the report is not suitable for identifying potential violations, may request supplementary elements from the reporting person through the methods and contact details that they may have indicated. The reporting person is invited to send the requested supplementary information preferably within 30 days; after that period, if the



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elements available to the Committee do not objectively allow the investigation to proceed or the merits of the facts to be confirmed, the report may be archived.

Once the admissibility of the whistleblowing report has been assessed, the investigation is initiated. The activity of verifying the merits of the reported facts is entrusted to the Committee, which must initiate, without delay, a prompt and thorough investigation in compliance with the principles of impartiality, fairness and confidentiality with respect to the parties involved.

During the verification, the Committee may carry out any activities it deems necessary or appropriate for that purpose, including the hearing of the reporting person, the person involved in the alleged violation and any other persons who may report relevant circumstances for the purposes of the investigation, taking the necessary precautions, as well as requesting supplementary information from the reporting person if necessary. The Committee may also avail itself of an investigation team (organisation personnel or external experts), in compliance with the principle of confidentiality and the 'need to know'. In particular, for the management of reports that fall outside gender-related matters or that require specific technical expertise (e.g. accounting violations, environmental offences, privacy violations), the Committee must mandatorily avail itself of the preliminary support of the relevant technical company functions (e.g. HR, Legal, RSPP, DPO) or specialised external consultants, in all cases ensuring the anonymisation of the reporting person's data.

At the conclusion of the verification, and in any event within 3 months from the date on which the acknowledgement of receipt was sent to the reporting person, or in the absence of such acknowledgement, within 3 months from the expiry of the 7-day period following the submission of the report, the Committee will provide feedback on the report and will draft a summary report of the investigative activity carried out and the results obtained.

If, at the conclusion of the verification, the report is found to be well-founded, the Committee will, depending on the nature of the violation:



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- a) urge C-Tech Implant S.r.l. to file a complaint with the competent judicial authority in the cases provided for by law;
- b) communicate the outcome of the investigation to the Company Management and the competent functions so that they may adopt the relevant management measures, including, where the prerequisites are met, the exercise of disciplinary action;
- c) propose to the Company Management and competent bodies the adoption of any further measures and/or actions that may be necessary in the specific case, including corrective and preventive measures;
- d) propose changes to organisational procedures and/or internal policies in order to prevent further cases of violation, including any measures relating to gender equality and inclusion;
- e) request the Company Management to apply the protections provided for by law in favour of the person who sent the report and/or other protected parties pursuant to Legislative Decree 24/2023.

Conversely, where the verification shows the report to be unfounded, the Committee will archive it.

It is recalled that any breach of the confidentiality obligations committed by the Committee or by organisation personnel results in the immediate application of the disciplinary system adopted by C-Tech Implant S.r.l. or further measures as provided by law.

5.5 ARCHIVING OF DOCUMENTATION RELATING TO INTERNAL REPORTS

The responsibility for managing the archive of reports and related documentation lies with the Committee through a dedicated electronic archive. Reports and related documentation are stored for the strictly necessary period and in any event no longer than 5 years, calculated from the date of communication of the final outcome of the reporting procedure, subject to any legal obligations. Reports received orally during the meeting with the reporting person are formally



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recorded, verified and signed by the reporting person and are subject to the same storage period.

Monitoring and periodic reporting: in order to ensure the continuous monitoring of the gender equality management system and the effectiveness of the Whistleblowing process, the Gender Equality Committee draws up an annual, fully anonymised statistical report. This report sets out the number and type of reports received and managed (distinguishing between the scope of violations under Legislative Decree 24/2023 and the scope of gender equality/harassment pursuant to UNI/PdR 125:2022), the average handling times and the general outcomes. The report is presented to the Company Management at the Management Review, with a view to evaluating possible improvement actions, preventive measures or updates to company policies.

5.6 EXTERNAL REPORTS (Regulatory Reference)

This paragraph is included exclusively for informational purposes and as a regulatory reference. C-Tech Implant S.r.l. and the Gender Equality Committee do not manage or process external reports.

The National Anti-Corruption Authority (ANAC) has established a channel for external reports that guarantees the confidentiality of the identity of the reporting person, the person involved and the person mentioned in the report, as well as of the content of the report and the related documentation. External reports are made in written form via the IT platform set up by ANAC, or orally via telephone lines or messaging systems, as well as through a request for a direct meeting scheduled within a reasonable timeframe. Any external reports submitted to parties other than ANAC will be forwarded to the latter within seven days from the date of their receipt.

External reports may be submitted in the manner set out above if one of the following conditions applies:



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- the internal reporting channel is not active or does not comply with the requirements of Article 4 of Legislative Decree 24/2023;
- a previous internal report submitted by the reporting person received no follow-up;
- the reporting person has reasonable grounds to believe that if they made an internal report it would not be effectively followed up or that the report could give rise to the risk of retaliation;
- the reporting person has reasonable grounds to believe that the violation may constitute an imminent or manifest danger to the public interest.

The website of the National Anti-Corruption Authority is accessible at the following address: <https://www.anticorruzione.it/>.

It is further noted that, with regard to reports on matters of gender equality (e.g. discrimination, sexual harassment and workplace harassment), where management through internal channels has not produced a result or in the cases provided for by applicable legislation, the reporting person retains the right to address the competent authorities on employment and equal opportunities matters. These bodies, which operate outside the scope of ANAC's competence, include the National Labour Inspectorate (INL), the territorially competent Equal Opportunities Advisor, and the ordinary judicial authority.

5.7 PUBLIC DISCLOSURE (Regulatory Reference)

This paragraph is included exclusively for informational purposes and as a regulatory reference. C-Tech Implant S.r.l. and the Gender Equality Committee do not manage or process public disclosures.

The reporting person may make a public disclosure by making information on violations publicly available through the press, electronic means or in any case through means of dissemination capable of reaching a large number of people when:



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- they have previously made an internal and external report or have made a direct external report pursuant to Legislative Decree 24/2023 and no feedback was given within the timeframes provided for by the Decree;
- they have reasonable grounds to believe that the violation may constitute an imminent or manifest danger to the public interest;
- they have reasonable grounds to believe that the external report could entail the risk of retaliation or may not be effectively followed up in view of the specific circumstances of the case, such as where evidence could be concealed or destroyed, or where there is reasonable fear that the person who received the report may be colluding with the perpetrator of the violation or involved in the violation itself.

Outside of these conditions, public disclosure cannot be considered lawful.

6. PROTECTION OF THE REPORTER'S CONFIDENTIALITY

The identity of the reporting person and any other information from which such identity may be inferred, directly or indirectly, may not be disclosed without the express consent of the reporting person to persons other than those competent to receive or follow up on reports, who are expressly authorised to process such data pursuant to EU Regulation 2016/679 (Articles 29 and 32) and Legislative Decree 196/2003 (Article 2-quaterdecies).

In the event that the report leads to the initiation of criminal proceedings, the confidentiality of the reporting person will be protected within the limits provided for by Article 329 of the Code of Criminal Procedure, which imposes an obligation of secrecy on preliminary investigation documents until the investigated person has the right to be informed thereof and in any event no later than the close of the preliminary investigation.

In the case of proceedings before the Court of Auditors, the identity of the reporting person may not be disclosed until the close of the preliminary phase.



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In disciplinary proceedings, the identity of the reporting person may not be disclosed where the disciplinary charge is based on separate and additional findings with respect to the report, even if resulting from it. Where the charge is based, in whole or in part, on the report and knowledge of the identity of the reporting person is indispensable for the defence of the accused, the report may be used for the purposes of the disciplinary proceedings only with the express consent of the reporting person to the disclosure of their identity. In such case, a written communication will be sent in advance to the reporting person setting out the reasons requiring the disclosure of their identity.

In the event that the identity of the reporting person must be disclosed because it is indispensable to ensure the defence of the person involved, the reporting person will be notified by written communication of the reasons for the disclosure of the confidential data.

The confidentiality of the person involved and of the persons mentioned in the report is also protected until the conclusion of the proceedings initiated as a result of the report.

Confidentiality is also guaranteed in the case of reports made orally, and where such reports come to the attention of personnel other than those authorised and competent to manage them, to whom they must nonetheless be forwarded without delay.

Any breach of the confidentiality obligation constitutes a source of disciplinary liability pursuant to the disciplinary system adopted by C-Tech Implant S.r.l., without prejudice to any further form of liability provided for by law.

7. PROHIBITION OF RETALIATION

C-Tech Implant S.r.l. guarantees the application of protection measures to the reporting person where:



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1. at the time of the report, the reporting person had reasonable grounds to believe that the information conveyed was true and related to what was set out in paragraph 5.1 above;

2. the report was made in accordance with the terms of this procedure.

The reasons inducing the person to report, file a complaint or publicly disclose the violation are irrelevant for the purposes of their protection.

No form of retaliation, whether direct or indirect, will be tolerated against the reporting person for reasons connected, directly or indirectly, to the report.

In particular, Legislative Decree 24/2023 identifies, by way of example and without limitation, certain conduct which, when carried out as a result of the report, constitutes retaliation:

- dismissal, suspension or equivalent measures;
- demotion or failure to promote;
- change of duties, change of place of work, salary reduction, change of working hours;
- suspension of training or any restriction of access thereto;
- negative performance reviews or negative references;
- adoption of disciplinary measures or other sanctions, including financial penalties;
- coercion, intimidation, harassment or ostracism;
- discrimination or any other unfavourable treatment;
- failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damages, including to the person's reputation, in particular on social media, or economic or financial harm, including loss of economic opportunities and loss of income;



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- blacklisting on the basis of a formal or informal sectoral or industrial agreement, which may prevent the person from finding future employment in the sector or industry;
- early termination or cancellation of a contract for the supply of goods or services;
- revocation of a licence or permit;
- request for submission to psychiatric or medical examinations.

Without prejudice to the right to bring legal action, in the event that the reporting person is found to be civilly or criminally liable in relation to what was declared, C-Tech Implant S.r.l. will take the actions deemed most appropriate against anyone who carries out, or threatens to carry out, acts of retaliation against the reporting person. Should a C-Tech Implant S.r.l. employee believe they have suffered retaliation as a result of the report made, they may notify the Committee, which will take action to protect the reporting person in accordance with applicable law.

Furthermore, a reporting person who believes they have suffered retaliatory conduct as a result of the report made may notify ANAC, which will inform the National Labour Inspectorate for the relevant measures falling within its competence.

In particular, both the retaliatory dismissal of the reporting person (who has the right to be reinstated in their position, pursuant to applicable legislation), and the change of duties pursuant to Article 2103 of the Civil Code and any other retaliatory measure adopted against them and connected, directly or indirectly, to the report made, will be considered null and void.

The protection measures provided for by Legislative Decree 24/2023, including the prohibition of retaliation, also apply to:

- facilitators;
- persons in the same work context as the reporting person or the person who filed a complaint with the judicial or accounting authority or



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who made a public disclosure, and who are linked to them by a stable affective or family relationship within the fourth degree of kinship;

- work colleagues of the reporting person or of the person who filed a complaint with the judicial or accounting authority or made a public disclosure, who work in the same work context and have a regular and ongoing relationship with that person;
- entities owned by the reporting person or the person who filed a complaint with the judicial or accounting authority or who made a public disclosure, or for which such persons work, as well as entities operating in the same work context as the aforementioned persons.

It is noted that, subject to the specific limitations on liability provided for by the legislator, the protection in the event of retaliation shall not apply and a disciplinary sanction may be imposed on the reporting person where their criminal liability for the offences of defamation or slander, or for the same offences committed by means of a complaint to the judicial or accounting authority, or their civil liability, in cases of wilful misconduct or gross negligence, has been established, even by a first-instance judgment.

8. PERSONAL DATA PROCESSING

All processing of personal data is carried out in compliance with applicable personal data protection legislation (EU Regulation 2016/679 GDPR, Legislative Decree 196/2003, Legislative Decree 51/2018). For further information regarding the processing and protection of personal data, reference is made to the specific privacy notice published on the C-Tech Implant S.r.l. website.

9. DISSEMINATION AND UPDATING

This procedure is circulated to all company personnel, published in the dedicated section of the company website and made available through internal



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communication channels. The procedure is subject to periodic review and updating by C-Tech Implant S.r.l.