

APTUIT (VERONA) S.R.L.

Whistleblowing Policy for sending/receiving reportings and the protection of the whistleblower

INTRODUCTION

Whistleblowing is one of the most effective ways to uncover corruption, fraud, mismanagement and other wrongdoing that threatens public health and safety, financial integrity, human rights and the environment. Whistleblowing was introduced in Italy with specific legislation at the end of 2017, with Law No. 179. This legislation comprehensively regulated the institution for public administration, while it also introduced some provisions for private sector organizations with an organizational model of management and control pursuant to Legislative Decree no. 231/2001. Law no. 179/2017 has been superseded by the law transposing the European Directive on whistleblowing (no. 1937/2019). The new law, Legislative Decree No. 24/2023, is the Implementation of EU Directive No. 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 regulatory provisions. The new legislation provides for burdens for public and private organisations, in particular: all public bodies must provide for internal procedures for the management of reports; the same obligation is borne by private sector entities that have an organizational model pursuant to Legislative Decree no. 231/2001 and by all private organizations with at least 50 employees. For public administrations and companies with at least 250 employees, the obligations are in force from 15 July 2023; For private organizations with between 50 and 249 employees, the obligations will be in place from December 17, 2023.

This Policy is adopted by the Company Aptuit (Verona) Srl ("Aptuit" or the Company") in order to regulate whistleblowing reportings directed to the body appointed by Evotec Group, in compliance with confidentiality obligations and any other requirements imposed by Legislative

Decree 10 March 2023 n. 24, from the ANAC Guidelines and following the operational guide developed by Confindustria.

This Policy integrates the local “Whistleblowing system” adopted by the Company together with the “*Whistleblowing Policy for the management of reportings and the protection of the whistleblower*” and the Evotec Group Policy “Global Whistleblowing and Case Handling Policy” which are intended here to be referred to in full.

1. WHO CAN REPORT THROUGH INTERNAL REPORTING SYSTEMS

Whistleblowing procedures encourage **reporting of anyone who acquires, in the context of their work, information about wrongdoing committed by or on behalf of the organisation**. The purpose of the procedure is to facilitate the communication of information relating to violations found during the work activity. To this end, the spectrum of potential reporting persons is very broad. The procedure is aimed at guaranteeing these subjects, when they report unlawful conduct relating to the institution. The following categories of subjects can make a report through the procedure:

- o Employees
- o Collaborators
- o Suppliers, subcontractors and their employees and collaborators
- o Freelancers, consultants, self-employed
- o Volunteers and trainees, paid or unpaid o Shareholders or persons with administrative, managerial, supervisory or representative functions
- o Former employees, former contractors, or persons who no longer hold any of the positions mentioned above
- o Subjects in the selection phase, on trial or whose legal relationship with the entity has not yet begun.

It will not be possible to manage reportings from subjects other than those listed above with the protections provided for by the whistleblowing legislation: the whistleblower will be invited to forward the reporting to the correct channel and in any case the reporting will be treated as ordinary.

2. WHAT KIND OF WRONGDOING CAN BE CONSIDERED IN REPORTING PROCEDURES

Within this procedure, unlawful acts of which you have become aware in the context of your work can be reported. Suspected or qualified offences or other violations of legal provisions or potential risks of committing them may also be reported. The reporting person is not required to fully prove

the commission of an offence but the reportings must be as detailed as possible, in order to allow an assessment of the facts communicated by the recipients. Reportings may concern:

- **relevant offences pursuant to Legislative Decree no. 231/01 or violations of Organisational Model 231 or the Code of Conduct;**
- **offences falling within the scope of European Union or national acts, or national acts implementing European Union acts**, relating to the following areas: public procurement, services, financial products and markets and the prevention of money laundering and terrorist financing, product safety and compliance, transport safety, environmental protection, radiation protection and nuclear safety, food and feed safety and animal health and welfare; public health, consumer protection; protection of privacy and protection of personal data and security of networks and information systems;
- **acts or omissions affecting the financial interests of the European Union;**
- **acts or omissions relating to the internal market, including infringements of EU competition and State aid rules, as well as infringements concerning the internal market related to acts infringing corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax legislation;**
- **acts or conduct which defeat the object or purpose of the provisions of Union acts in those areas;**
- **violations in the field of whistleblowing** (violation of confidentiality obligations regarding the identity of the whistleblower; violation of the prohibition of retaliatory or discriminatory acts against the whistleblower; obstructing or attempting to obstruct a reporting; failure to establish, having been entrusted with them, the reporting channels or procedures for making and managing reportings or adopting procedures that do not comply with those referred to in articles 4 and 5 of Legislative Decree 24/2023; not having reported to the Surveillance Body (SB) the information flows on whistleblowing and disciplinary measures adopted; ascertainment, also by means of a first instance judgment, of the criminal liability of the whistleblower for the crimes of defamation or slander or in the event that such crimes are committed by reporting to the judicial or accounting authorities; ascertainment of civil liability for the same reason for wilful misconduct or gross negligence).

By way of example and not limited to, the reporting may concern:

- Offences pursuant to Legislative Decree 231/2001 (corruption, corporate crimes, tax offences, undue receipt of public disbursements, promise or giving of money, goods or services or other benefits aimed at bribing suppliers or customers);
- offences relating to the following sectors: public contracts; financial services, products and markets and the prevention of money laundering and terrorist financing; safety conformity of products; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems. By way of example, the so called environmental crimes, such as the discharge, emission or other release of hazardous materials into the air, soil or water, or the illegal collection, transport, recovery or disposal of hazardous waste;
- fraud, corruption and any other illegal activity related to Union expenditure;

- and infringements of EU competition and state aid rules, corporate tax and mechanisms whose purpose is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax legislation;
- abusive practices (adoption of so-called predatory prices, target discounts, tying) in contravention of the protection of free competition
- Offences relating to the environment and the health and safety of workers;
- Unlawful use of personal data or blatant violations of privacy regulations.

The subject matter of this procedure does not include reportings of a personal nature that do not affect a general interest, for example relating to one's employment contract, which are governed by other procedures of the institution.

It will not be possible to manage reportings relating to areas other than those listed in paragraph 3 above with the protections provided for by the whistleblowing legislation: the whistleblower will be invited to forward the reporting to the correct channel or the reporting will be treated as ordinary.

3. WHO RECEIVES AND MANAGES REPORTINGS

The Company has identified an internal reporting channel and, as Managing Body, an “Ethics Committee” composed of the Legal Counsel and internal member of the Surveillance Body of the Company with a second or third member whose identification is, at the time of drafting this Policy, being defined, which will be subject to a specific written appointment and in compliance with the *"Whistleblowing Policy for the management of the reportings and the protection of the Whistleblower"* to which reference should be made for each phase of the reporting processing.

The manager receives the reportings and dialogues with the reporting person to clarify and deepen what has been received, even during the investigation phases. The manager, after an initial assessment, carries out an activity of verification of the information reported, also requesting specific information from other offices and functions within the organization. The manager provides periodic feedback to the whistleblower and, at the end of the investigation, communicates the outcome. The communication of the outcome does not include references to personal data relating to any reported subject. Among the possible outcomes that can be communicated to the reporting person are:

- o Correction of internal processes
- o Initiation of disciplinary proceedings
- o Transfer of the results of the investigation activities to the Public Prosecutor's Office
- o Archiving due to lack of evidence

4. WHISTLEBLOWING CHANNELS

The Company makes available to reporting individuals the following tools for reporting violations under this procedure. In particular, it is possible to make oral and written reportings.

- a. **With regard to written and oral reportings via voice messaging**, the entity shall make available the encrypted IT platform “EQS Integrity Line” (already known to the Evotec Group as “EVOWhistle” which can be accessed through the link <https://evotecgroup.integrityline.org> and which is available also in the dedicated Evotec internet page: <https://www.evotec.com/en/investor-relations/governance> - section “REPORTING COMPLIANCE VIOLATIONS”.

This tool guarantees, from a technological point of view, the confidentiality of the reporting person, the persons mentioned in the reporting and the content of the same. A menu in the platform guides the whistleblower in the reporting path. It is also possible to attach documents. The system attributes a code to the reporting. The Whistleblower can access the reporting and communicate bidirectionally with the recipient, exchange messages and send new information.

All information contained on the platform is encrypted and can only be read by persons authorized to receive the reporting.

It is not possible to manage other written reportings. If these are sent, the receiving party will, where possible, invite the reporting person to resubmit the reporting via the IT platform.

- b. **For reportings by face-to-face meeting**, the whistleblower may contact the receiving entity through the IT platform, requesting availability for a personal meeting, including via videoconference. Reportings made in a personal meeting are recorded by the reporting manager and countersigned by the whistleblower (who receives a copy) and by the manager himself. The reporting is then uploaded to the IT platform in the presence of the whistleblower who will be able to obtain the access keys to check the status of the reporting.

For reportings via recorded voice messaging or recorded face-to-face meeting, the whistleblower will issue prior informed consent to the processing of data.

5. THE TIMING OF THE MANAGEMENT OF REPORTINGS

At the end of the reporting process, the platform sends the whistleblower a message confirming that the reporting has been delivered and taken care of by the recipient.

- **Within 7 days of receipt** of the reporting, the receiving party confirms to the reporting person that the reporting has been taken care of and invites the reporting person to monitor his reporting on the platform to respond to possible requests for clarification or further information.

- **Within 3 months** of receipt of the reporting, the receiving party shall notify the reporting person of a response to the verification activities carried out to verify the information communicated in the reporting. The feedback provided within 3 months may coincide with the outcome of the assessment activities. If these are not concluded, the recipient invites the reporting person to monitor the platform until the final outcome of the same is known.

6. CONFIDENTIALITY AND PROTECTED SUBJECTS

The recipient is obliged to treat the reportings while preserving their confidentiality. Information relating to the identity of the reporting party, the reported person and any other person mentioned in the reporting shall be treated in accordance with the principles of confidentiality. In the same way, all information contained in the reporting is also treated confidentially. The identity of the reporting person may not be revealed without their consent. Knowledge of the reportings and the related acts of assessment are also removed from the right to administrative access by the interested parties. The only possible ground for revealing the identity of the reporting person may occur if the assessment documents are forwarded to an ordinary or accounting prosecutor's office and knowledge of the same is necessary for the purposes of the right of defence during ordinary judicial or accounting proceedings at the Court of Auditors. Confidentiality is guaranteed through the encrypted platform for reporting and within organizational processes aimed at minimizing the circulation of information.

The procedure also protects the identity of the facilitators (natural persons who assist a reporting person in the reporting process), of the persons in the same working context as the whistleblower, of the whistleblower's work colleagues, of the entities owned by the whistleblower, of the entities where the whistleblower works, operating within the same work context.

For the correct identification of these subjects, also for the purpose of guaranteeing confidentiality and the protections granted to them, as part of the process of investigation of the reporting, the whistleblower is required to explicitly indicate the existence of such subjects, demonstrating the existence of the relevant conditions.

7. ANONYMITY

It is also possible to send **anonymous reportings**. In the case of receipt of anonymous reportings, it is specified that the same, if they are punctual, detailed and supported by appropriate documentation, can be equated by the company to ordinary reportings and will be processed. In any case, anonymous reportings are also recorded and stored on the IT platform. Where the anonymous whistleblower is subsequently identified and has suffered retaliation, the whistleblower will be guaranteed the protections provided for the whistleblower.

In the case of anonymous reportings, the receiving party has no knowledge of the identity of the reporting person and may involuntarily expose him or her during the investigation activities.

8. CONFLICT OF INTEREST

In the event that the reporting concerns cases in which one of the members of the Whistleblowing Ethics Committee coincides with the whistleblower, with the reported or is in any case a person involved or affected by the reporting, the reporting may be addressed to the other member who will be able to guarantee its effective, independent and autonomous management, always in compliance with the obligation of confidentiality provided for by the regulations. If the conflict concerns the entire function in the persons of both members, the reporting may be forwarded to the Chairperson of the Board of Directors who will be able to guarantee its effective, independent and autonomous management, always in compliance with the obligation of confidentiality provided for by the regulations.

9. SUSPENSION OF SERVICE AND SUBSTITUTIONS

The whistleblowing service is suspended on Sundays and all public holidays.

In the event of prolonged absence or illness of one of the members of the Ethics Committee for the management of reportings, he/she will take care to communicate this to the other member so that he/she can take over the reception and management of reportings *on an interim basis* until the return of the function to ensure compliance with the terms provided for by the decree. In the event of prolonged absence of the entire Ethics Committee, the same will take care to communicate it to the Chairperson of the Board of Directors so that he can take over the reception and management of reportings *on an interim basis* until the return of the function to ensure compliance with the terms provided for by the decree.

10. PROTECTION OF PERSONAL DATA

Reportings received, investigation activities and communications between the reporting person and the receiving person are documented and stored in accordance with confidentiality and data protection requirements. Reportings contain personal data and can only be processed and kept for the time necessary for their processing: this time includes analysis, assessment and communication of results, as well as any additional time for possible additional comments. Under no circumstances will reportings be kept for more than 5 years following the communication of the outcome of the investigation activities to the reporting person. With regard to access to personal data, these are known only to the recipient and, if indicated in a specific organizational act, to the members of the support staff for the management of the reporting. During the assessment activities, the recipient may share with other functions of the entity information that has been previously anonymized and minimized with respect to the specific activities within the competence of the latter.

The Notice on the processing of personal data will be published also, as soon as available, in the Evotec dedicated internet page as reported above (<https://www.evotec.com/en/investor-relations/governance> - section “REPORTING COMPLIANCE VIOLATIONS”).

11. SAFEGUARDS AND PROTECTIONS FROM RETALIATION AND DISCRIMINATION

The person referred to in the report as responsible for the suspected wrongdoing benefits from identity protection measures similar to those of the reporting person and the other persons mentioned in the reporting. In addition to protecting the confidentiality of the identity of the reporting person and of the subjects mentioned in the reporting, as well as of its content, there are other forms of protection guaranteed through this procedure. In fact, protection is guaranteed against any form of retaliation or discrimination that may be suffered following and as a result of a reporting. Retaliation means any act or omission threatened or real, direct or indirect, connected to or resulting from reportings of actual or suspected wrongdoing, which causes or may cause physical or psychological harm, damage to a person's reputation, or economic loss. Possible discrimination includes: or dismissal, suspension or equivalent measures; or demotion or failure to promote; or change of functions, change of place of work, reduction of salary, modification of working hours; or the suspension of the training or any restriction of access to it; or notes of merit or negative references; or disciplinary measures or other sanctions, including pecuniary; or coercion, intimidation, harassment or ostracism; or discrimination or unfavorable treatment; or the failure to convert a fixed-term employment contract into a permanent one, where the worker had a legitimate expectation of such conversion; or failure to renew or early termination of a fixed-term contract; or damage, including to the person's reputation, economic or financial prejudice, including loss of economic opportunities and income; or improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector in the future; or the early termination or cancellation of the contract for the supply of goods or services; the cancellation of a license or permit; the request to undergo psychiatric or medical tests.

12. PENALTIES

Legislative Decree no. 24/2023 provides for administrative sanctions, which can be imposed by the National Anti-Corruption Authority in the event of violation of whistleblowing rules. The sanctions specifically concern any retaliation against reporting parties, violations of the obligation of confidentiality, boycott of an attempt to reporting, failure to take charge of a reporting or insufficient investigative activity initiated following it, failure to establish the internal reporting channel.

Abuses of the whistleblowing system are also punishable, with possible penalties for those who slander or defame another person by means of the procedure. The administration may take disciplinary action against those responsible for such conduct.

13. EXTERNAL CHANNELS

Outside the internal procedure for whistleblowing, the law also allows **external reportings** to be made to the National Anti-Corruption Authority only under certain conditions:

- a. if the whistleblower has already made a reporting that has not been acted upon;

- b. if the whistleblower has reasonable grounds to believe that an internal reporting will not be acted upon or that it may lead to a risk of retaliation;
- c. if the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

The procedures for reporting to the National Anti-Corruption Authority are available on the dedicated page on the website of the A.N.AC.: anticorruzione.it/-/whistleblowing.

There are additional conditions under which a reporting person may make a **public disclosure**:

- a. failure to respond to a previously made internal or external reporting;
- b. an imminent or obvious danger to the public interest;
- c. reasonable grounds to believe that an external reporting will not be dealt with or will give rise to retaliation or that evidence of the reporting may be destroyed or concealed or that the person receiving the reporting may be colluding with or involved in the infringement.

14. TERMINATION CLAUSE

For anything not included into this procedure, please refer to the “*Whistleblowing Policy for the management of reportings and the protection of the whistleblower*” and to the Confindustria Operational Guide which, as an integral part of, is referred to here and can be viewed at the link indicated in the following paragraph.

REGULATORY REFERENCES

- Directive (EU) 2019/1937 on the protection of persons reporting breaches of Union law and containing provisions concerning the protection of persons reporting breaches of national legislative provisions [Direttiva \(UE\) 2019/1937 del Parlamento europeo e del Consiglio, del 23 ottobre 2019, riguardante la protezione delle persone che segnalano violazioni del diritto dell'Unione \(europa.eu\)](https://eur-lex.europa.eu/eli/dir/2019/1937/oj)

- Regulation 2016/679 or GDPR [Regolamento+UE+2016+679.+Arricchito+con+riferimenti+ai+Considerando+Aggiornato+alle+rettifiche+pubblicate+sulla+Gazzetta+Ufficiale++dell'Unione+europea+127+del+23+maggio+2018 \(garanteprivacy.it\)](https://eur-lex.europa.eu/eli/reg/2016/679/oj)

- Legislative decree no. 24/2023 (hereinafter the “Decree”): implemented European Directive no. 2019/1937 on whistleblowing, repealing or modifying the provisions on the matter provided for by law no. 179/2017 for the public sector and by Legislative Decree no. 231/2001 for the private sector [Normattiva - Export](#) ;

- the Legislative Decree. 231/01 of 2001 regulating the administrative liability of legal persons [Normattiva - Export](#)

- Guidelines on the protection of persons reporting violations of EU law and protection of persons reporting violations of national regulatory provisions - procedures for the submission and management of external ANAC reportings www.anticorruzione.it/documents/91439/146849359/Delibera+n.+311+del+12+lugli

[o+2023+-+linee+guida+whistleblowing+versione+schematizzata.pdf/7c8290da-f1b0-1c1f-8bc0-3904f023f299?t=1689332548748](https://www.confindustria.it/wcm/connect/764634fd-3904f023f299?t=1689332548748) .

- October 2023 Confindustria Guidelines <https://www.confindustria.it/wcm/connect/764634fd-46ef-42cc-adce-999e16ea4485/Guida+Operativa+Whistleblowing.pdf?MOD=AJPERES&CACHEID=ROOTW-ORKSPACE-764634fd-46ef-42cc-adce-999e16ea4485-oJNmhSD> .
