

# Cochlear Italia Whistleblowing Procedure

Approved by Board of Directors on 24 June 2024

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## 1. INTRODUCTION

The Cochlear Italia Whistleblowing Procedure (hereinafter the "Procedure") is adopted by Cochlear Italia S.r.l. ("Cochlear") in accordance with the provisions of Legislative Decree no. 24 of 10 March 2023, for the "*Implementation of (EU) Directive 1937/2019 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of European Union law and on provisions concerning the protection of persons who report breaches of national laws*". The purpose of Legislative Decree No. 24/2023 is strengthening the legal protection of persons who report breaches of national or European regulatory provisions they become aware of in a work-related context and harming the interests and/or integrity of the private entity to which they belong.

In defining the way Cochlear met its obligations under the current national regulatory framework, the Procedure explains the internal reporting channel adopted by Cochlear, regulates the whistleblowing process and aims at providing all indications needed to enable stakeholders to report any relevant misconduct.

The Procedure is an expression of Cochlear's commitment to creating and maintaining an ethical, responsible and legally compliant working environment. It pursues the objective of encouraging whistleblowing and reducing the risks associated with any misconduct within the company organisation, building and strengthening a relationship of trust with Cochlear's several *stakeholders* and promoting a culture based on ethical principles as well as transparency, good *governance* and *corporate compliance*.

This Procedure forms an integral part of the organisation, management and control model adopted by Cochlear under Legislative Decree 231/2001.

## 2. DEFINITIONS

**ANAC (*Autorità Nazionale Anticorruzione*):** National Anti-Corruption Authority

**ANAC Guidelines:** Guidelines on the protection of persons who report breaches of Union law and the protection of persons who report breaches of national laws, adopted by ANAC by resolution no. 311 of 12 July 2023

**ANAC Regulation:** regulation for the management of external reports and the exercise of ANAC's sanctioning power to the purposes of implementing Legislative Decree no. 24 of 10 March 2023, adopted by resolution no. 301 of 12 July 2023 by ANAC's Council

**Cochlear or the Company:** Cochlear Italia S.r.l.

**Cochlear Italia Whistleblowing Procedure or Procedure:** a procedure adopted by Cochlear pursuant to the Whistleblowing Decree and described in this document

**Code of Conduct:** the Code of Conduct adopted by Cochlear, forming an integral part of Model 231 - Annex E of Model 231

**Connected Persons:** Persons to whom the applicability of the protection measures is extended, as identified under paragraph 3.2 of the Procedure

**Decree 231:** Legislative Decree no. 231 of 8 June 2001, including "*Regulations on the administrative liability of legal entities, companies and associations, including those without legal personality, pursuant to Article 11, Law no. 300 of 29 September 2000*"

**External Report:** a written or verbal communication of information on the Relevant Breaches submitted through the external reporting channel activated by ANAC under Article 7 of Whistleblowing Decree

**Internal Channel:** an internal Reporting channel activated by Cochlear under the Whistleblowing Decree and regulated by the Procedure

**Internal Report or Report:** a written or verbal communication, made through Cochlear's Internal Reporting channel, concerning information, including well-founded suspicions, on Relevant Breaches committed or that, based on factual elements, might be committed within Cochlear and of which the Whistleblower has become aware in his/her Work-related Context, as well as any elements concerning conducts aimed at concealing said breaches

**Model 231:** Organisation, Management and Control Model pursuant to Article 6(1)(a) of Decree 231 adopted by Cochlear

**Public disclosure:** communication aimed at bringing information about breaches into the public domain through the press or electronic media or otherwise through means of dissemination capable of reaching a large number of people

**Relevant Breaches:** Relevant breaches under the Whistleblowing Decree, set out under paragraph 3.3 of this Procedure

**Reported Person:** the natural or legal person to whom the Whistleblower ascribes the Relevant Breach

**Retaliation:** any conduct, act or omission, even if only attempted or threatened, carried out as a result of the Report, complaint to the judicial or accounting authorities or Public Disclosure, which directly or indirectly causes or may cause unjustified detriment to the Whistleblower or to the party who has made a complaint to the judicial or accounting authorities

**Supervisory Board or SB:** the corporate body set up at Cochlear pursuant to Article 6(1) of Decree 231

**WB Receiver:** entity entrusted with the management of the Internal Channel and Reports

**Whistleblower:** a natural person who entered into one of the agreements set out under par. 3.1 of this Procedure with Cochlear and who makes an Internal Report, an External Report or a Public Disclosure of Information gathered in his or her own Work-related Context the Breaches under the Whistleblowing Decree

**Whistleblowing Decree:** Legislative Decree no. 24 of 10 March 2023 on the *“Implementation of (EU) Directive 1937/2019 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of European Union law and on provisions concerning the protection of persons who report breaches of national laws”*

**Work-related context:** the context where the Whistleblower performs or has performed his or her business or professional activities, whereby, regardless of the nature of said activities, the Whistleblower gathers the information about any breaches and where he or she may risk retaliation in the event of a Report or Public Disclosure or complaint to the judicial or accounting authorities

### 3. SCOPE OF APPLICATION

#### 3.1 The Whistleblowers

The Procedure applies to Whistleblowers, i.e. those who make a Report through the Internal Channel in their capacity as:

- a) employees: these are workers *(i)* whose employment agreement is governed by Legislative Decree no. 81/2015 (such as part-time, intermittent, fixed-term, employment agency, apprenticeship, accessory work agreements) and *(ii)* workers rendering occasional services;
- b) self-employed workers and/or holders of a collaboration agreement working for the Company;

- c) freelancers and consultants working for the Company;
- d) volunteers as well as paid and unpaid and trainees working for the Company;
- e) workers or collaborators providing goods or services or performing works for Cochlear;
- f) shareholders and persons performing functions of administration, management, control, supervision or representation of the Company, even if said functions are exercised *de facto* and without a specific appointment.

The protections provided in favour of the Whistleblower shall also apply even if the Report is made during any probationary period, before execution of one of the legal relationships set out above (if the information was gathered during the selection process or in other pre-contractual phases) or following termination of the legal relationship (provided that the information reported was gathered during validity of the agreement itself).

### 3.2 Connected Persons

The protections granted to the Reporting Parties are also extended to the following Connected Persons:

- facilitators, i.e. natural persons assisting the Whistleblower in the reporting process, operating within the same Work-related Context;
- persons in the same Work-related Context as the Whistleblower and to whom the Reporting Parties are connected by a stable emotional or family relationship up to the fourth degree;
- the Whistleblower's co-workers operating in the same Work-related Context and who have a regular and current relationship with the Whistleblower;
- entities owned by the Whistleblower, for which the Whistleblower works or operating in the same Work-related Contexts the Whistleblower.

### 3.3 Object of the Report: Relevant Breaches

Reports on the following misconduct (Relevant Breaches) fall within the Procedure's scope of application:

- i. relevant misconduct under Decree 231;
- ii. breaches of Model 231 and the Code of Conduct;
- iii. misconduct falling within the scope of application of European Union 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 compliance; transport safety; environmental protection; radiation and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and protection of personal data as well as network and information system safety;
- iv. acts or omissions affecting the Union's financial interests;
- v. acts or omissions concerning the internal market;
- vi. acts or conduct frustrating the object or purposes of the provisions of Union acts<sup>1</sup>.

Further to the information that does not concern the above Relevant Breaches, reports concerning the following matters are excluded from the Procedure's scope of application:

- a) disputes, claims or personal requests relating to a Whistleblower's interest or his/her relations with

hierarchically superordinate figures, colleagues or collaborators;

- b) breaches whose reporting is already mandatorily governed by the European Union or national acts set out in Part I of the [Annex](#) to the Whistleblowing Decree, or by national acts which, although not mentioned, implement the European Union acts specified therein;
- c) national security breaches, as well as breaches in the area of defence and national security procurement, unless these aspects are covered by relevant secondary EU law;
- d) circumstances or documents that cannot be disclosed based on the provisions on classified information, medical secrecy, secrecy of court decisions and lawyers' professional secrecy.

### 3.4 Characteristics of the Report

The Whistleblower shall detail his/her Report as much as possible, in order to allow it to be properly assessed by the WB Receiver. More specifically, the following elements must be clear:

- description of the fact;
- the time and place in which the reported event occurred;
- personal details or other elements allowing to identify the person to whom the reported facts can be ascribed.

The Whistleblower is asked to attach documents that may confirm the facts specified in the Report, and to provide the names of other persons aware of any information on the Relevant Breaches. The Whistleblower is under no obligation to specify the reasons that led him/ her to make a report: these are irrelevant to the purposes of processing the Report and granting the protection measure *misura di protezione*.

## 4. THE INTERNAL CHANNEL

### 4.1 How to report

Reports can be made:

- in writing, on the My Whistleblowing IT platform of the Zucchetti Group, which can be accessed at <https://areariservata.mygovernance.it/#!/WB/Cochlear-Italia>;
- orally,
  - on the My Whistleblowing IT platform, which can be accessed at <https://areariservata.mygovernance.it/#!/WB/Cochlear-Italia>: in this case, the Whistleblower records a voice message and the system processes the recorded voice, altering its features so that it is unrecognisable. The voice message recorded as set out above is sent to the WB Receiver who, after listening to it, files it on the IT platform.
  - during a direct meeting with the WB Receiver, requested by the Whistleblower through the above-mentioned IT platform and scheduled within a reasonable period of time, in any event not exceeding 15 days. In this case, with the consent of the Whistleblower, the Report is recorded on a device suitable for listening or in a written report (signed by the Whistleblower) and filed by the WB Receiver in the IT platform. This is without prejudice to the Whistleblower's right to verify, amend and confirm the contents of the oral Report once it has been recorded in a written document.

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1 The full list of legislative acts whose infringement amounts to a Relevant Breach can be consulted, in Italian in [Art. 2, comma 1, lett. a, nn. 2\), 3\), 4\), 5\) e 6\)](#) and in the [Allegato](#) of the Whistleblowing Decree. The full Italian text of the Whistleblowing Decree is available at the following [link](#).

## **4.2 Anonymous reports**

The Whistleblower is entitled to submit a report anonymously. This, however, may limit the possibility for the WB Receiver to liaise with the Whistleblower and, therefore, prejudice a proper assessment of the Report. In any event, an anonymous report will be treated as an Internal Report, provided that it is accurate, detailed and supported by appropriate documents, so as to enable the WB Receiver to assess it as fully and thoroughly as possible.

Anonymous reports will be duly catalogued and kept, so that protection measures can be extended to the anonymous Whistleblower as well, especially in the event that his or her identity comes to light after the Report is submitted.

## **4.3 Management of the Internal Channel and of the Reports**

The role as WB Receiver is entrusted to Cochlear's Supervisory Board. This a collegial body meeting the necessary requirements in terms of independence and expertise, as well as of the technical skills, set forth by the Whistleblowing Decree.

The Report shall be managed according to the procedure set forth in the following paragraphs.

When making a Report, the Whistleblower may specify whether it concerns one or more members of the SB: in such event, the Report shall be handled by the Managing Director of Cochlear in accordance with the timeframe and modalities set out herein below for the SB.

### **4.3.1 Acknowledgement of receipt**

Within 7 days from the date of receipt of the Report, the SB shall provide the Whistleblower with an acknowledgement of receipt of the Report, also informing that the Report is being dealt with. Please note that this acknowledgement does not imply any assessment of the contents of the Report, but is solely aimed at informing the Whistleblower that the Report has been duly received.

If (i) the Report is mistakenly submitted to a person/body other than the WB Receiver and (ii) the Whistleblower expressly declares that he/she wishes to benefit from the protections provided for in the Whistleblowing Decree and/or the Procedure (or if such intention can be inferred from the contents of the Report), the Report shall be forwarded to the SB within 7 days of receipt, and the Whistleblower shall be informed thereof at the same time.

### **4.3.2 Preliminary assessment**

Upon receipt of the Report, the SB:

- verifies whether the Report is actionable can be dealt with, i.e. whether the subjective and objective conditions set out in paragraphs 3.1 and 3.3 have been met;
- assesses whether the Report is admissible, i.e. verifies that the Report meets the requirements set out in paragraph 3.4. Thus, for instance, the Report shall be deemed inadmissible if it has a generic content, if it is manifestly groundless as there are no factual elements to justify any further assessment, or if it is accompanied by inappropriate or irrelevant documents, or in any event by such documents as to make the very contents of the Report incomprehensible.

In the event that the Report:

- cannot be dealt with and/or is inadmissible, the SB shall dismiss the Report providing the relevant grounds, which shall be set out in the SB's periodical reports referred to in paragraph 4.7 of the General

Part of Model 231 (without prejudice to compliance with the principle of confidentiality and retention of the Report) and shall notify the Whistleblower, stating the relevant reasons;

- can be dealt with but was not adequately substantiated, the SB shall be entitled to ask the Whistleblower for additional elements, while ensuring the confidentiality of such correspondence.

#### **4.3.3 The investigation**

The WB Receiver shall duly deal with any Report deemed suitable and admissible, and shall start an investigation into the reported circumstances in order to assess their validity. The investigation carried out by the SB promptly (following the procedure set out under Section 7.4 of the General Part of Model 231, where applicable).

During the investigation the SB:

- shall carry out all necessary assessments, including but not limited to interviews and document gathering, ensuring that they are carried out accurately, impartially and in full compliance with the restrictions set forth by the applicable regulatory provisions;
- may further contact the Whistleblower in order to request additional information and documents, ensuring the confidentiality of such correspondence;
- where necessary for the investigation, may involve other departments and/or appoint external consultants, based on the specific technical and professional skills required. In this case, the confidentiality obligations set out in the Procedure shall be extended to such persons, and the data from which the Whistleblower or any other person involved may be identified will be redacted. Where, however, such data need to be known to persons other than the SB to carry out an adequate assessment of the Report, the necessary precautionary measures will be taken to extend to such persons the same confidentiality and privacy obligations applicable to the WB Receiver under the Whistleblowing Decree and the Procedure. This may occur, for instance, by executing specific contractual clauses with any external persons involved by the SB, subject to the necessary privacy measures in compliance with applicable laws.

#### **4.3.4 The feedback**

Within 3 months since the acknowledgement of receipt has been sent or, in the absence of such acknowledgment, within 3 months from the date of expiry of the 7-day time limit for such notice, the SB shall provide feedback to the Whistleblower, including information on the follow-up given on the Report.

The content of the feedback to be provided to the Whistleblower varies depending on the outcome of the investigation.

- If, upon completion of the investigation carried out, the Report is found to be clearly groundless, the Report shall be dismissed with adequate grounds to be provided to the Whistleblower and to be specified in the periodic reports of the SB referred to in paragraph 4.7 of the Model 231 – General Part.
- If, on the other hand, after carrying out the investigation, the SB concludes that the Report is grounded, the SB refers the matter to Cochlear's corporate appropriate departments and/or bodies (including the Managing Director, the Board of Directors and/or the Internal Auditors) so that they may adopt the appropriate measures, which may also be recommended by the SB, and provides feedback to the Whistleblower on the follow-up to the Report.

The feedback to be provided within 3 months may also be interlocutory and limited to indicating the state of progress of the Report management, if, for justified reasons, it has not been possible to complete the



investigation and to take the necessary measures to address the issue raised with the Report within the aforementioned time limit. Upon completion of the investigation, the SB provides the Whistleblower with further feedback with information on the final follow-up on the Report.

The SB records its investigations and the subsequent actions taken in compliance with the confidentiality obligation and data retention rules set out in the Procedure (see paragraph 5).

## **5. PROCESSING AND RETENTION OF PERSONAL DATA**

Personal data shall be processed in compliance with the confidentiality obligations set out in Article 12 of the Whistleblowing Decree and in accordance with EU Regulation 679/2016, Legislative Decree no. 196 of 30 June 2003, as subsequently amended and supplemented, and other applicable laws on the protection of personal data, as set out in the [Privacy Notice](#) provided to the Whistleblower and the other parties involved in the Internal Reporting.

In particular, the data subject may consult the notice on the processing of personal data (specifying the information referred to in Article 13 GDPR) before sending the Report through the internal reporting channels provided. In any event, it is specified that the Reports and the related documents, including personal data collected in connection with such Reports, will be kept only for as long as necessary to deal with the Report, and in any event for no longer than five years from the date on which the final outcome of the reporting procedure is notified.

## **6. CONFIDENTIALITY**

Confidentiality of the Report is a key principle of the Whistleblowing Decree and of the Procedure: the Internal Channel ensures confidentiality on the identity of the Whistleblower and of the persons mentioned in the Report, as well as on the content of the Report and of the related documents.

The identity of the Whistleblower who has made the Report in accordance with the Procedure may not be disclosed to persons other than members of the SB without the express consent of the Whistleblower. This applies to any information from which such identity may be inferred, even indirectly.

The obligation to keep the identity of the Whistleblower confidential is also ensured in any disciplinary proceedings and/or before Court.

- Within the framework of disciplinary proceedings, the identity of the Whistleblower cannot be disclosed if the relevant allegation is based on investigations that are different from and additional to those related to the Report. If, on the other hand, the disciplinary allegation is based, in whole or in part, on the Report, and knowledge of the identity of the Whistleblower is essential in order for the accused person to defend, the Report may be used for the purposes of the disciplinary proceedings only if the Whistleblower has given his/her express consent to the disclosure of his/her identity: in such event, the Whistleblower will also receive a written notice setting out the reasons for disclosure. The Whistleblower will also receive such notice as part of the proceedings following Internal or External Reports, where such disclosure is also essential for the defence of the person concerned.
- In the event that criminal proceedings are commenced as a result of the Report, the identity of the Whistleblower is preserved in the manner and within the limits provided for by Article 329 of the Code of Criminal Procedure: the preliminary investigation files shall be kept secret until the person under investigation is entitled to become aware thereof and, in any event, no later than the completion of that phase.
- In proceedings before the Court of Auditors, the identity of the Whistleblower cannot be revealed

until the investigation has been completed.

## **7. PROTECTION MEASURES**

In addition to safeguarding confidentiality, the Whistleblowing Decree outlines a comprehensive framework of protection measures to support Whistleblowers who make Internal or External Reports, engage in Public Disclosures or choose to report Relevant Breaches directly to judicial or accounting authorities.

Cochlear will ensure the implementation of these protection measures within its competence, with the additional aim of encouraging Whistleblowers to use the Internal Channel. The framework of protection measures includes:

- prohibition of Retaliation;
- limitation of liability for disclosure of certain categories of information;
- support measures provided by the Third Sector.

### **7.1 Conditions for the applicability of protection measures**

The protection measures outlined below apply if the following conditions are met:

- the Whistleblower acts in good faith when making an Internal or External Report, Public Disclosure, or a complaint to judicial or accounting authorities, i.e. the Whistleblower has reasonable grounds to believe that the circumstances set forth in the Report are true and pertain to the Relevant Breaches;
- the Internal or External Report or the Public Disclosure is made in accordance with the Whistleblowing Decree.

Protection is not available if the Whistleblower is found criminally liable, even by first-instance judgment, for defamation or slander, or similar offenses committed while making a complaint to judicial or accounting authorities. Likewise, protection is not available if the Whistleblower is found to be civilly liable for such offences perpetrated voluntarily or with gross negligence.

### **7.2 Prohibition of Retaliation**

Cochlear prohibits any form of Retaliation against the Whistleblower in connection with the Report. Any Retaliation made in breach of said prohibition is deemed null and void.

Examples of Retaliation include, but are not limited to: termination of employment, suspension or similar measures, demotion or non-promotion, reassignment of duties, change of workplace, reduction in pay, adjustment of working hours, suspension of training or restrictions on access to training, negative performance evaluations or negative references, adoption of disciplinary measures or other sanctions (including financial penalties), coercion, intimidation, harassment or ostracism, discrimination or any other form of adverse treatment. In addition, failure to convert a fixed-term contract to a permanent contract (where such conversion is reasonably expected by the employee), non-renewal or early termination of fixed-term contracts, damages, also reputational damage, particularly through social media platforms, or economic or financial damage, including loss of financial opportunities and loss of income, early termination or cancellation of contracts for the supply of goods or services, or revocation of licences or permits, requests for psychiatric or medical examinations.

The Whistleblower or Connected Person who has suffered Retaliation:

- has the right to seek compensation for any damage suffered through recourse to the appropriate

judicial authorities;

- if dismissed as a result of the Report, has the right to be reinstated in his/her position, in accordance with applicable laws and specific regulations governing employment rights and applicable al lavoratore.

### **7.3 Limitation of liability**

The Whistleblower is also guaranteed limited liability in respect of the disclosure and dissemination of certain categories of confidential information. In particular, the Whistleblower will not incur any - civil, criminal or administrative - liability for disclosing information about Relevant Breaches that is:

- covered by the duty of confidentiality (except for information covered by the duty of confidentiality relating to classified information, medical secrecy, secrecy of resolutions of judicial authorities and attorney's professional confidentiality), or
- relates to the protection of copyright or the protection of personal data; or
- damages the reputation of the Reported Person.

The limitation of liability applies only if (i) at the time the information was disclosed, the Whistleblower had reasonable grounds to believe that it was necessary to disclose the Relevant Breach and (ii) the information about the Relevant Breaches was lawfully obtained.

### **7.4 Support measures from Third Sector entities**

I Segnalanti possono beneficiare delle misure di sostegno offerte dagli enti del Terzo settore. Tali misure consistono nell'erogazione di assistenza e consulenze a titolo gratuito sulle modalità di segnalazione e sulla protezione dalle ritorsioni offerta dalle disposizioni normative nazionali e da quelle dell'Unione Europea, sui diritti del Segnalato, nonché sulle modalità e condizioni di accesso al patrocinio a spese dello Stato.

A list of Third Sector entities providing support and having entered into agreements with ANAC can be found at ANAC.

## **8. THE EXTERNAL REPORTING CHANNEL SET UP BY ANAC**

The Whistleblower may make an External Report through the channel set up by ANAC. In this case, the Whistleblower may benefit from the protection measures described above if, in addition to the requirements set forth in para. 7.1, at the time of the External Report, at least one of the following conditions is met:

- a. the Internal Reporting Channel does not comply with the Whistleblowing Decree
- b. the Whistleblower has already made an Internal Report and it has not been diligently followed up;
- c. the Whistleblower has reasonable grounds to believe that if he/she makes an Internal Report, it will not be diligently followed up or that the Internal Report may give rise to a risk of Retaliation;
- d. the Whistleblower has reasonable grounds to believe that the breach may constitute an imminent or clear danger to the public interest.

Upon the adoption of the Procedure, External Reports can be made through an IT platform activated by ANAC and accessible through the following link: <https://whistleblowing.anticorruzione.it>. For the timeframes and modalities of the management of External Reports, please refer to the ANAC Guidelines and the ANAC Regulation, which can be consulted on the Authority's institutional website: <https://www.anticorruzione.it/-/whistleblowing>.

Please note that ANAC is not obliged to examine Reports that relate exclusively to breaches of Decree 231, Model 231 and the Code of Ethics (see paragraphs 3.3.i and 3.3.ii above).

## **9. PUBLIC DISCLOSURE**

The Whistleblower may also publicly disclose information about Relevant Breaches. In particular, in addition to the requirements set forth in para. 7.1, a Whistleblower who makes a Public Disclosure will be protected if at least one of the following conditions is met:

- the Whistleblower has already made an Internal Report and an External Report - or has made an External Report directly - without receiving a reply within the prescribed deadlines;
- the Whistleblower has reasonable grounds to believe that the Relevant Breaches constitute an imminent or manifest danger to the public interest;
- the Whistleblower has reasonable grounds to believe that the External Report may involve a risk of Retaliation or may not be effectively followed up due to the specific circumstances of the case, such as where evidence of the Relevant Breach may be concealed or destroyed or where there is a reasonable fear that the person who received the External Report may be involved in the perpetration of the Relevant Breaches or may be in collusion with the perpetrator.

## **10. LIMITATION OF WAIVERS AND SETTLEMENTS**

Waivers and settlements of all or part of the rights and protection measures provided by the Whistleblowing Decree are null and void unless made in the venues (judicial, trade union, administrative venues) protected by the applicable law.

## **11. SANCTIONS**

In the event of breach of the Whistleblowing Decree, ANAC may impose administrative sanctions on the person responsible. In particular, ANAC may impose administrative pecuniary sanctions ranging between € 10,000 and € 50,000 on the person responsible if it finds that

- a) retaliation has been committed;
- b) the Report has been obstructed or an attempt has been made to obstruct reporting;
- (c) the duty of confidentiality has been breached;
- d) the reporting channel has not been established;
- e) procedures for the submission and handling of Reports have not been adopted or the adoption of such procedures does not comply with the Whistleblowing Decree;
- f) reports have not been followed up.

ANAC may also impose sanctions ranging between € 500 and € 2,500 on the Whistleblower if he/she is found civilly liable, even in a first instance judgment, for defamation or libel in cases of wilful misconduct or gross negligence. This sanction shall not apply if the Whistleblower has already been convicted, also by a first instance judgement, for defamation or libel, or for the same offences committed through making a complaint to the judicial or accounting authorities.

Besides the sanctions imposed by the ANAC, the disciplinary system adopted by Cochlear pursuant to Article 6(2)(e) of Legislative Decree 231/2001 provides for disciplinary sanctions to be applied against those found to be liable for certain breaches of the Whistleblowing Decree and this Procedure (see Model 231 - General

Part, Chapter 7).

## **12. THE GROUP CHANNEL**

The activation of the Internal Channel under this Procedure does not exclude the possibility of using the different reporting channel activated by the Cochlear Group, the use of which is governed by the [Whistleblower Protection Policy](#) (the “Group Channel”).

Among other things, said policy indicates who can use the Group Channel (so-called Eligible Protected Persons), what can be reported (so-called Reportable Conduct), how to report (through the platform accessible at the following link <http://www.cochlearwhistleblower.deloitte.com.au> or by reporting directly to any member of the CLTD Executive Team) and the protection offered to the Whistleblower.

It is important to note that reports made through the Group Channel are governed solely by the Group's Whistleblower Protection Policy, and as such, are not subject to either the Whistleblowing Procedure or Legislative Decree No. 24/2023. Those who use the Group Channel will only benefit from the protections set forth in Section 3.5 of the group's [Whistleblower Protection Policy](#). The protection measures provided by the Cochlear Italia Whistleblowing Procedure described in the present document and Legislative Decree No. 24/2023, which are reserved only for those who report through the Internal Channel, shall not apply. Those who wish to use the Group Channel are invited to consult the [Whistleblower Protection Policy](#).

## **13. REVIEW OF THE PROCEDURE**

This Procedure has been approved by Cochlear's Board of Directors and will be periodically updated and revised, particularly in light of the recent introduction of the Whistleblowing Decree and ANAC's possible adoption of future guidelines.

## **14. TRAINING AND ACCESS TO PROCEDURE**

Cochlear's senior management, officers and employees receive regular training on the Procedure.

The Procedure is accessible within the corporate premises and is also available to third parties via the Company's website under the Corporate Governance section, <https://www.cochlear.com/it/it/corporate/whistleblowing>.

## **15. FINAL PROVISIONS**

In all matters not covered by this Procedure, full reference is made to the text of the Whistleblowing Decree, the provisions of which shall prevail in case of conflict.