

Royalstampi S.r.l.

**Procedure for dealing with reports of unlawful conduct
and violations**

(so-called *Whistleblowing*)

Published on the website

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Definitions

- "Royalstampi" of the Company" – the Company Royalstampi S.r.l.
- "Model" or "Model 231" - the organisational, management and control model of Royalstampi pursuant to Legislative Decree. 231/01
- "Code of Ethics" - the code of ethics of Royalstampi
- "Supervisory Board" or "Supervisory Body" - the supervisory body appointed by Royalstampi pursuant to Legislative Decree 231/01
- "Whistleblowing" - the system for reporting unlawful conduct or violations referred to in this procedure
- "Whistleblower" - the person who reports unlawful conduct or violations under this procedure
- "Reporting" - the reporting of unlawful conduct or violations covered by this procedure
- "WB Recipient" - the person receiving and handling the internal report indicated in section. 6.3.
- "Reported person" - the natural or legal person mentioned in the Report to whom the breach or unlawful conduct is attributed by the Reporter or who, according to the Reporter, is involved or otherwise implicated in the breach or unlawful conduct.
- "ANAC" - the National Anti-Corruption Authority

1 Introduction

Legislative Decree No. 24 of 10 March 2023 bearing "*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 regarding the protection of persons who report violations of Union law and bearing provisions regarding the protection of persons who report breaches of national laws*" expands the system of protection for all persons who report unlawful acts or violations (so-called **whistleblowing**) - e.g. a violation of company procedures, fraud, danger or even another risk that could constitute a crime and/or harm customers, colleagues, shareholders, the public or the reputation of the company/public body/foundation itself - of which they have become aware in the context of their work. The provision of such a whistleblowing system is also extended to entities not equipped with a 231 Model and regardless of said Model.

In particular, Legislative Decree 24/2023 established that reporting entities as better defined in the same Legislative Decree 24/2023 and in this procedure, may not, for having reported a wrongdoing, suffer retaliation of any kind, including, by way of example, dismissal, suspension, downgrading or non-promotion, change of duties, change of workplace, reduction of salary, change of working hours, suspension of training, negative merit notes, discrimination or otherwise unfavourable treatment, non-renewal of an employment contract, or economic or financial prejudice, including loss of economic opportunities.

In order to regulate the whistleblowing system, for entities with a 231 Model, such as Royalstampi, Legislative Decree 24/2023 has amended Article 6, subsection 2-bis, of Legislative Decree 231/01 by laying down that the 231 Model must provide for:

- internal reporting channels suitable for guaranteeing the confidentiality (also by means of encryption tools) of the identity of the whistleblower, of the persons involved, of the persons in any case mentioned in the report, of the contents of the report and of the relevant documentation;
- the prohibition of retaliation against the whistleblower and other persons protected by Legislative Decree 24/2023;
- a disciplinary and sanctions system in relation to any unlawful conduct or conduct not in line with the provisions of the same Legislative Decree. 24/2023

ANAC is also given jurisdiction over sanctions, both in the public and private sectors, in the event of non-compliance.

The Model adopted pursuant to Legislative Decree 231/01 by Royalstampi S.r.l. therefore provides for the implementation of a special procedure, which is an integral part of the Model itself, in order to regulate the aforementioned system of reporting offences and violations.

Royalstampi is committed to ensuring the highest criteria of sincerity, fairness and transparency in this regard. In line with this commitment, employees and all those working for Royalstampi who become aware of the existence of crimes, offences or violations relevant to the same Company are encouraged to report them without fear of discrimination or persecution, according to the procedures described below.

2 Objectives and field of application

Whistleblowing is a system of reporting unlawful acts and violations with which a person working on behalf of Royalstampi contributes or can contribute to the emergence of risks and/or situations potentially prejudicial to the Company itself.

The main purpose of whistleblowing is therefore to resolve or, if possible, prevent any problems that may arise from a corporate wrongdoing or regulatory violation, allowing critical issues to be addressed quickly and with the necessary confidentiality while ensuring maximum transparency and fairness in this regard.

The purpose of this procedure is therefore to:

- ✓ encourage all those who, in various capacities, operate and work for Royalstampi to report offences, news of offences or other violations through the various dedicated reporting channels, as better provided below¹;
- ✓ ensure the utmost confidentiality to whistleblowers in good faith, without prejudice to legal obligations and any necessary cross-examination with the persons concerned.

This procedure therefore regulates, also by means of operational indications, the process of sending, receiving, analysing, processing and managing the Reports of unlawful conduct or breaches specified in more detail in section 5.2 below. transmitted by the Whistleblower, as well as the forms of protection of confidentiality provided for by Legislative Decree 24/2023

This procedure applies to any Report made through the appropriate communication channels referred to below.

3 Regulatory references

- ✓ Legislative Decree no. 231 of 8 June 2001 and subsequent amendments and additions thereto, containing "*Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law no. 300 of 29 September 2000*".
- ✓ EU Directive 2019/1937, on the protection of persons who report breaches of Union law.
- ✓ Legislative Decree No 24 of 10 March 2023 on '*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report violations of Union law and on provisions concerning the protection of persons who report breaches of national laws*'.
- ✓ GDPR, containing Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 containing the General Data Protection Regulation or 'GDPR'.
- ✓ Legislative Decree No 196 of 30 June 2003, containing the 'Personal Data Protection Code'.

4 Roles and Responsibilities

Roles and responsibilities for each of the actors involved in this procedure are set out below:

Role	Responsibilities
Whistleblower	<ul style="list-style-type: none"> • sends, through the channels provided for this purpose, Reports of unlawful conduct or breaches of which he/she has become aware by reason of his/her duties; • verifies that the Reports that he/she intends to send are true and accurate, not generic, describing in as much detail as possible the facts and persons involved in the Report; • provides the necessary support in order to proceed with the due and appropriate checks and verifications of what is reported.
WB Recipient (Reporting Manager)	<ul style="list-style-type: none"> • receives and handles Reports through the communication channels specifically identified.

¹ It is understood that the encouragement to report any unlawful acts or violations of which one has become aware through work does not mean, nor does it assume, that the potential reporting party is tacitly or implicitly authorized to carry out "investigations", especially if improper or unlawful, to gather evidence of wrongdoing in the workplace.

	<ul style="list-style-type: none"> ascertains the validity and relevance of the Reports received, possibly with the support of the competent corporate offices and departments or, where necessary, of external consultants files the documents relating to the Reports received and guarantees their confidentiality
Directors, the Supervisory Board, the Human Resources Manager and the Head of the department concerned (each within their respective spheres of competence and in accordance with the provisions of this procedure)	<ul style="list-style-type: none"> receive the information and reports on the Reports from the WB Recipient promote and/or take, each within the scope of their respective competences, the appropriate measures, including disciplinary measures, following the Reports received and the possible detection of relevant offences or violations
Supervisory Body	<ul style="list-style-type: none"> supervises, and monitors, the activities provided for in this procedure pursuant to Legislative Decree 231/01

5 Persons who may make Reports and the subject of the Report

5.1 Whistleblowers

The Whistleblower is the person who reports or discloses information on unlawful conduct or violations that he/she may have acquired in the course of his/her working or professional activities in connection with the Company, regardless of the nature of such activities or of whether the employment relationship has meanwhile ended or has not yet started or is on probation.

Within the context of the Company, the following natural persons (if any) who provide services in favour of Royalstampi or operate in a relationship with the same, may therefore make a Report, under the conditions and with the protections set forth in this procedure:

- employees, including:
 - o part-time, intermittent, fixed-term, agency, apprenticeship and ancillary workers;
 - o workers who perform occasional services;
- self-employed workers, who perform their work for the Company, including:
 - o self-employed workers with work contracts pursuant to Article 2222 of the Civil Code;
 - o holders of a collaboration relationship referred to in Article 409 of the Italian Civil Code, agency, commercial representation and other collaboration relationships resulting in the performance of continuous and coordinated work, mainly personal, even if not of a subordinate nature, with autonomous organisation (para-subordinate relationship);
 - o holders of a collaboration relationship referred to in Article 2 of Legislative Decree No. 81/2015. These are - pursuant to subsection 1 of the aforementioned provision - collaborations organised by the principal that take the form of exclusively personal and continuous work, the manner of performance of which is organised by the principal;
- freelancers and consultants working for the Company;
- volunteers and trainees, both paid and unpaid, who work for the Company;
- shareholders, members of management, control or supervisory bodies, or representatives of the Company, even if such functions are performed on a de facto basis.

5.2 Subject of the Report

Any conduct/act liable to undermine the integrity of the Company or to damage the Company (and its image), shareholders or customers, or even the public interest, in accordance with the provisions of Legislative Decree no. 24/2023 and which constitutes, even if only potentially:

- a) unlawful conduct that constitutes one or more offences from which Royalstampi may be held liable, including the offences referred to in Legislative Decree 231/01 carried out in the interests or to the advantage of the Company;
- b) conduct which, although not constituting any of the aforementioned offences, has been committed in violation of the provisions of the Model (and of the relevant protocols), the Code of Ethics, internal procedures and internal regulations.

The Reports triggering this procedure must be based on factual, precise and concordant elements. The requirement of a well-founded suspicion of the truthfulness of the facts and/or situations reported therefore remains in place, in order to protect the reported person. In this respect, although the Whistleblower is not expected to produce evidence on the truthfulness of an allegation, he/she must, however, be able to prove that there are sufficient grounds for making the Report.

Facts learned by virtue of the office held, but also information acquired on the occasion of and/or because of the performance of work or professional duties, albeit in a casual manner, may also be reported.

Reports may also be anonymous, i.e. without any element allowing their author to be identified and will be taken into account provided that they are sufficiently circumstantiated and such as to allow the appropriate investigations.

Reports may concern facts and conduct relating to all employees, members of corporate bodies (Board of Directors, Board of Auditors Supervisory Board and Auditing Company of Royalstampi as well as other third parties (customers, suppliers, consultants, collaborators) in relations with the same Company.

The procedure also applies solely to any reports of offences or irregularities that directly or indirectly impact the activity of the Company and/or its personnel. Therefore, Whistleblowing concerning personal matters of the Whistleblower or the Reported Person (unless they concern aspects that have an impact at corporate level), claims or requests relating to the discipline of the employment relationship or relations with the hierarchical superior or with colleagues are not worthy of protection.

The Whistleblowing procedure, with the relevant safeguards, may therefore not be activated, even if the Whistleblowing is sent/received by the means provided for in this document, e.g. in the following circumstances:

- Reports in which the identity of the reporter has not been made explicit, nor is it unambiguously identifiable;
- Unsubstantiated Reports that do not make it possible to identify factual elements reasonably sufficient to start an investigation (e.g.: offence committed, reference period, persons/units involved, etc.) or Reports based on mere suspicions or rumours (e.g. rumours, mere suspicions or suppositions) or reported by another person and, that is, not learnt directly²;
- Unsubstantiated reports made for the purpose of harming or prejudicing the person(s) reported or the Company;
- Reporting facts that are already in the public domain;

² In this respect, in view of the spirit of the provision - which is to encourage the cooperation of those who work within or for the Company for the purpose of uncovering corrupt or unlawful phenomena - it is not necessary for the Whistleblower to be certain of the actual occurrence (or unlawful nature) of the reported facts and/or their author, on the contrary, it is sufficient that the Whistleblower, on the basis of his own knowledge, considers it highly probable (well-founded suspicion) that an event has occurred and that it may constitute an offence or a breach by a certain person.

- Reports concerning facts relating to the political or religious orientations of the reported person or similar;
- Reports concerning disputes, claims or requests linked to an interest of a personal nature of the Whistleblower that relate exclusively to his/her individual work or employment relationship.

Moreover, this procedure, pursuant to Legislative Decree 24/2023, does not cover Reports of unlawful conduct or violations already mandatorily regulated by European Union or national acts, nor reports of unlawful conduct or violations relating to contract of defence or national security aspects, unless such aspects are covered by relevant secondary European Union law.

6 Internal Reporting Procedure

6.1 Internal Reporting Channel

Royalstampi, in order to facilitate the sending and receipt of Reports and ensure confidentiality in the management of the Report, prepares and activates the following alternative internal reporting channels:

- a) a communication sent in written and oral form (by means of a voice message) to the WB Recipient via a special computer platform (*Secure Blowing*) made available by the Company and available at the following address <https://royalstampi.secure-blowing.com/it/#/landing-page>, both from a computer and from a mobile phone. The methods of forwarding the communication are available on the platform itself;
- b) a declaration made orally by means of a direct meeting between the WB Recipient and the Whistleblower, at the latter's request, to be arranged within a reasonable period of time and in any case no longer than 7 working days; in this case, a record of the Whistleblowing will be prepared and signed by the persons participating in the meeting, respecting the confidentiality of the Whistleblower. The Whistleblower who intends to submit a Whistleblowing Report orally through a face-to-face meeting may forward the request by post to the registered office of the parent company BARFIN S.p.A, via Maremmana no. 70 - 50056 - Montelupo Fiorentino (FI); in the latter case, the Whistleblower will write on the envelope the words "RESERVED PERSONAL to the Whistleblowing Recipient of Royalstampi S.r.l.", so that the envelope is delivered directly and exclusively to the Whistleblowing WB Recipient, and on the inside of the envelope the contact details for being contacted for the organisation of the meeting;
- c) letter or written note sent in a sealed envelope through the postal service to the WB Recipient at the registered office of the parent company BARFIN S.p.A, via Maremmana no. 70 - 50056 - Montelupo Fiorentino (FI) with the wording "CONFIDENTIAL to the Whistleblowing recipient of Royalstampi S.r.l."; inside the envelope there must be a first separate envelope containing the Report and a second envelope containing the identity data of the Reporting Party together with the relative photocopy of the identification document. The envelope is filed and kept under the WB Recipient's own responsibility.

The channels of receiving the Reports referred to above guarantee the confidentiality of the identity of the Whistleblower in the management of the Report.

6.2 Content of the Reports

The person making the Report must provide all the elements that are useful and necessary to allow the WB Recipient to conduct a preliminary investigation by carrying out the necessary checks and verifications in order to assess the admissibility and validity of the Report.

The Report must therefore contain the following elements:

- a) personal details of the person making the Report with an indication of the position held and/or of the function/activity carried out within or on behalf of the Company (personal details which shall be

kept confidential) or, in the event of failure to provide such personal details, a way to allow the WB Recipient, if necessary, to know such personal details. These personal details may also be provided by means of data encryption through the special platform made available;

- b) a clear and complete description of the precise and concordant facts that are the subject of the Report and that constitute or may constitute an offence or a breach relevant under this procedure;
- c) if known, the circumstances of time and place in which the facts that are the subject of the Report were committed;
- d) if known, the personal details or other elements enabling identification of the person and/or persons who have committed the facts reported (e.g. position held and area in which the activity is or is being carried out);
- e) an indication of any other persons who may provide information on the facts that are the subject of the Report;
- f) an indication of any documents that may confirm the truthfulness of the facts that are the subject of the Report;
- g) any other information that may provide useful feedback on the existence of the facts that are the subject of the Report and, in general, any other information or document that may be useful for understanding the facts reported.

The WB Recipient, during the investigation, may request from the Whistleblower any further documentation that is deemed appropriate or necessary to accompany the Report.

6.3 Recipient of the Report

The WB Recipient is the Supervisory Board of the Company in the person of its external members.

If the internal Report is submitted to a person other than the one as identified above, or if a communication addressed to the WB Recipient should be mistakenly delivered to another person, such Report cannot be opened under any circumstances (if it is sealed) and must be forwarded by the recipient, within seven days, to the competent person (WB Recipient), with simultaneous notification of the transmission to the Reporting Party.

In the event that the Reported Subject, the author of the alleged misconduct or the alleged violation, or the Reporting Party happens to be the WB Recipient, the Report may be sent to the Human Resources Manager.

The WB Recipient shall ensure the confidentiality of the information contained in the Reports and protect the identity of the Whistleblowers, of the persons involved or mentioned in the Report, as well as of the facts described, of the contents of the Report and of the relevant documentation, acting in such a way as to guarantee them against any form of retaliation or discriminatory behaviour, direct or indirect, for reasons directly or indirectly connected to the Reports.

The WB Recipient is therefore bound to the obligation of confidentiality and to the express prohibition of communicating the facts and information that are the subject of the Report, without prejudice, however, to the possibility of involving other bodies and departments of the Company or third parties, having the necessary competences in relation to the content of the Report, for the sole purpose of verifying the grounds of the Report itself, guaranteeing also in this case the utmost confidentiality. In these cases, the WB Recipient shall therefore take care, on the one hand, to share only what is strictly necessary for the purposes of investigation and verification, and on the other hand, not to share information that may lead back to the identity of the Whistleblower.

6.4 Receiving and Handling Internal Reporting

The WB Recipient shall receive and handle the Report and ensure and safeguard the following from the moment of its receipt and at every stage thereafter:

- the confidentiality of the information, facts described and contents of the Reports;
- the identity and confidentiality of the Whistleblowers (acting in such a way as to guarantee them against any form of retaliation or discrimination, direct or indirect, for reasons connected, directly or indirectly, to the Reports), and of the persons involved or mentioned in the Report;
- the confidentiality of the personal data contained in the Report also in accordance with the applicable data protection legislation³.

The identity of the Whistleblower and of the persons involved as well as the data and contents of the Report may be disclosed in compliance with and within the limits of the legislation on the protection of personal data and, in any case, within the limits and in the manner provided for by law and by Legislative Decree. 24/2023.

Once the WB Receiver has received the Report, by one of the methods described above, it shall issue the Whistleblower with an acknowledgement of receipt of the Report within 7 days from the date of receipt of the same and shall proceed with the verifications as provided for in paragraph 6.5. below

The WB Recipient must keep the Reports received, the relevant documentation and the results of the verifications carried out.

In order to guarantee the correct management and traceability of the Reports and the relative preliminary investigation activities, the WB Recipient shall keep and archive only for the period strictly necessary for the correct management of the Report, and in any case for a maximum period of 5 years, in compliance with the standards of security and confidentiality, all the documentation relative to the Report received, its management and outcome (e-mails, communications, expert opinions, minutes, attached documents, etc.). Any personal and sensitive data contained in the Report, including those relating to the identity of the Whistleblower or other individuals, shall be processed in compliance with the data protection regulations (GDPR and the Personal Data Protection Code) and the personal data management procedures adopted by the Company. Personal data not useful for the management of the Report will not be collected or, if collected, will be immediately deleted.

6.5 Investigation and verification of internal Whistleblowing

The investigation into the merits of the Report is conducted independently by the WB Recipient in compliance with the provisions of Art. 5 of Legislative Decree no. 24/2023, as well as in compliance with the principles of impartiality and confidentiality and in compliance with the labour and privacy laws.

In the investigation of the Reports, the WB Recipient may avail of the support and cooperation of departments and offices of the Company, depending on the content of the Report and provided that they are not in conflict of interest with the subject of the Report, or of external consultants paid by the Company itself, it being understood that even in such a case, the utmost confidentiality must be guaranteed (in particular, the identity of the Reporting Party, where known to the WB Recipient who received the Report, may not be disclosed to the aforesaid collaborators except in the cases provided for by this procedure and by Legislative Decree 24/2023).

The WB Recipient proceeds in particular to carry out an initial investigation, which is by its very nature preliminary and functional to the verification of the admissibility of the Report (i.e. in terms of the presence of the requirements provided by this procedure within the whistleblowing system).

³ Legislative Decree 196/03 and subsequent amendments or additions and Regulation (EU) 679/2016.

If at the outcome of the first preliminary investigation the Report should prove to be well-founded, circumstantiated and in line with the requirements of Legislative Decree 24/2023, the WB Recipient proceeds to conduct a more complete and thorough investigation (so-called "second preliminary investigation"), with the possibility of also requesting any additional investigation that may be deemed appropriate.

The first preliminary investigation of the Report must be started promptly and, together with the second preliminary investigation, it must be concluded within 3 months from the date of the aforesaid acknowledgement of receipt sent to the Reporting Party (or, in the absence of such notice, within 3 months from the expiry of the 7-day term from the submission of the Report to the WB Recipient).

If, at the outcome of the second preliminary investigation, the Report proves to be well-founded (*fumus of justification*), the WB Recipient shall communicate the outcome of the investigation to the bodies and internal departments concerned, which shall ascertain the responsibilities of the persons involved and adopt any necessary measure (including sanctions against the author of the violation or against the person responsible for the violation). against the author of the violation or of the ascertained offence), including the filing of a report to the competent authority (e.g. the Public Prosecutor's Office and/or the Public Prosecutor's Offices), wherever compulsory under current and applicable legislation.

In any case, the WB Recipient shall provide feedback to the Whistleblower on the outcome of the Report, on the measures envisaged or adopted or to be adopted following the Report, and on the reasons for the choice made (e.g. such feedback may consist in the communication of the dismissal, the opening of an internal investigation and, if necessary, its results, the measures taken to deal with the matter raised, referral to a competent authority for further investigation, etc.). This acknowledgement may also be merely interlocutory, by informing the Whistleblower of the activities to be undertaken and the progress of the investigation. In this case, once the preliminary investigation is over, the outcome of the Report should in any case be communicated to the reporting person.

6.6 Protection of the Whistleblower

a) **Obligation of confidentiality**

The identity of the Whistleblower, of the persons involved in or mentioned in the Report as well as the facts described and the contents of the Report and the relevant documentation are protected at every stage of the management and processing of the Report, in compliance with the provisions of Legislative Decree 24/2023. Therefore, without prejudice to the cases referred to in section 7 below, the identity of the Whistleblower cannot be revealed without his/her express written consent, and all those who receive or are involved in the management of the Report are required to protect the confidentiality of such information.

b) *Prohibition of discrimination or retaliatory acts*

In compliance with the provisions of Legislative Decree no. 24/2023 persons who report, according to this procedure, unlawful conduct or violations of which they have become aware by reason of their office, may not be subjected to retaliatory or discriminatory measures, nor may they be sanctioned, dismissed, revoked, replaced, transferred for reasons directly or indirectly linked to the Report. Discriminatory or retaliatory measures include unjustified disciplinary actions, harassment in the workplace and any other form of retaliation and/or reaction unfavourable to the Whistleblower.

If the Whistleblower considers that he/she has been or is being subjected to a discriminatory or retaliatory measure, he/she shall provide detailed information to the Supervisory Board so that it may assess the grounds thereof, as well as to the ANAC for the measures falling within its competence, which, in turn, will inform the Labour Inspectorate.

In the event that the Surveillance Body considers that the discrimination or retaliation is integrated, it assesses - with the assistance of the managers/heads of the areas involved - the possible action to be taken by the competent bodies and/or departments of the Company to restore the situation of regularity and/or to remedy the negative effects of the discrimination or retaliation and, if

appropriate, to have the author of the discrimination or retaliation prosecuted, through disciplinary and/or criminal proceedings.

The retaliatory or discriminatory dismissal of the Whistleblower shall in any case be invalid, likewise the change of duties pursuant to Art. 2103 of the Civil Code, as well as any other retaliatory or discriminatory measure taken against the Whistleblower following the Whistleblowing. And it is the employer's duty, in the event of disputes related to the imposition of disciplinary sanctions, or to demotion, dismissals, transfers, or subjecting the Whistleblower to any other organisational measure having direct or indirect negative effects on working conditions, following the submission of the Whistleblowing, to prove that such measures are based on reasons extraneous to the Whistleblowing itself.

In any case, the violation of the obligation of confidentiality and/or the prohibition of discrimination or retaliation referred to above is a source of disciplinary liability, also in accordance with the provisions of the sanctions system adopted pursuant to the Model and Legislative Decree n. 231/01, without prejudice to other forms of liability provided for by law.

The above protections are extended, pursuant to Legislative Decree 24/2023, in addition to the Whistleblower, also in particular, to:

- to the facilitator (the natural person who assists the Whistleblower in the reporting process);
- persons in the same work environment as the Whistleblower and who are linked to the Whistleblower by a stable emotional or family relationship up to the fourth degree;
- the work colleagues of the Whistleblower who work in the same work context and who have a habitual and current relationship with the Whistleblower;
- entities owned by the Whistleblower or in which the reporting person works or entities that work in the same work environment as the reporting person.

6.7 Protection of the reported person

Royalstampi also provides for safeguards against the person reported (i.e. the person mentioned in the Report to whom the violation or unlawful conduct is attributed by the Whistleblower or who, according to the Whistleblower, is involved or in any way implicated in the breach or unlawful conduct) pending the ascertainment of his/her possible liability, in order to prevent the whistleblowing system from being abused by Whistleblowers in bad faith and to the detriment of the reported person. The Whistleblower could, in fact, abuse the instrument of the Report, e.g. if he/she falsely reports a fact only in order to harm the reported person.

Without prejudice to the criminal and civil liability of the Whistleblower, if it is established, even by a first instance judgement, that he/she is criminally liable for the offences of defamation or slander, or in the event of civil liability for the same offence due to wilful misconduct or gross negligence, the Whistleblower is consequently liable to disciplinary sanctions in accordance with the following section 7.

During the investigation and up to the closure of the investigations and the conclusion of the proceedings initiated on the basis of the Report, the identity of the Reported person is therefore kept confidential, as well as the identity of the Whistleblower, the facts described, the contents of the Report and the relevant documentation.

The Whistleblower may also be heard, or, at his/her request, shall be heard, also by means of a formal procedure through the acquisition of written comments and documents.

In order to avoid possible abuses, there is also no provision for disciplinary sanctions against the person reported on the basis of what the Whistleblower alleges, without any objective evidence and without any investigation of the facts reported (also in application of the general principle of presumption of innocence).

7 Sanctions and liability

Without prejudice to the sanctions that may be imposed by ANAC pursuant to Legislative Decree 24/2023, the commission of each of the following forms of conduct constitutes grounds for application of the sanctions provided for by the Company's sanctioning system (set out in the Model):

- violations of the measures for the protection of the Whistleblower with regard to the right to confidentiality
- retaliatory or discriminatory conduct, direct or indirect, against the Whistleblower for reasons connected, directly or indirectly, to the Whistleblowing, as well as activities obstructing the Whistleblowing;
- the conduct of persons who maliciously or grossly negligently send Reports that turn out to be unfounded, false, slanderous or defamatory (in the cases and under the conditions specified below);
- unlawful conduct and/or violations committed by Reported Persons;
- omissions in the verification and analysis of the Reports received by the person in charge of receiving and managing the Reports.

If, on the other hand, a Report is made in good faith, even if not subsequently confirmed by the investigation, no action will be taken against the person who made it.

However, the Reporting Party is aware of the responsibilities and civil and criminal consequences provided for in case of false statements and/or the formation or use of false documents (Royalstampi or slandering someone), any possible liability of the Whistleblower for slander, defamation, ideological misrepresentation, moral damage or other civil or criminal damage remains unaffected.

If, therefore, the criminal liability of the Whistleblower for offences of defamation or slander is ascertained, even by a judgement of first instance, or if such offences are committed by reporting to the judicial or accounting authorities, or in the event of civil liability for the same reason due to wilful misconduct or gross negligence on the part of the Whistleblower, disciplinary action shall be taken by the competent corporate bodies and departments, also in accordance with the provisions of the sanctioning system adopted pursuant to the Model and Legislative Decree 231/01 and/or charges, including criminal charges, against the Whistleblower, unless the latter produces further elements to support his Report.

8 Responsibility for the procedure and publication

This procedure has been approved by the Board of Directors of the Company. It is therefore the responsibility of the Board of Directors to maintain, update and/or amend this procedure, as well as to verify compliance with the same (with the support of the Supervisory Body and of any internal departments appointed for this purpose).