Procedure for managing whistleblowing reports

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Contents

1. Purpose

Aware of the fact that corporate ethics require *governance* based on trust, transparency and integrity, Shopfully S.p.A. (hereinafter also "Shopfully" or "Company" or "Parent Company") i encourages the collaboration of its workers and of third parties for the purposes of revealing illicit, fraudulent or suspicious phenomena and any other irregularity or conduct that does not comply with the law and the Company's internal regulatory system.
To this end, Shopfully has drawn up and approved this procedure (hereinafter also "Procedure"), an integral part of the internal regulatory body, with the aim of allowing its staff and all third parties who operate directly or indirectly on behalf of the Company to report breaches of regulatory provisions that harm the public interest or the integrity of the organisation.

In particular, through this document, Shopfully aims to define the principles and rules as well as the roles and responsibilities within the process of managing whistleblowing reports, in compliance with EU Directive 2019/1937 regarding the protection of people who report breaches of Union law as well as the legislation applicable in each country in which the Companies within the scope of this Procedure are based.

This Procedure integrates the Shopfully Code of Ethics and the Organisational Model adopted pursuant to L. Decree no. 231/2001 by the Parent Company (pursuant to Italian legislation) and any other national provision implemented by the Companies regarding the prevention of corporate crime (with reference to the foreign organisations within the scope).

2. Scope of application and method of management of the procedure

This Procedure is adopted by resolution of the administrative body by each of the following bodies within the scope:

- Shopfully S.p.A[1].;
- Shopfully Marketing S.L.U.[2];
- Shopfully Marketing (Shopfully France)[3].

Each administrative body can arrange for its review, if necessary, in the case of significant internal changes as well as of new regulatory provisions.
The Procedure is made available and can be consulted as follows:

- via information bulletin board (HR Portal), for employees and collaborators;

[1] Company subject to Italian law.
[2] Company subject to Spanish law.
[3] *Commercial branch* subject to French law.

- via the Parent Company's corporate website in a specific dedicated section, for all parties concerned.

3. Scope of application

3.1. Subjective scope of application

From the point of view of the protected individuals, this Procedure distinguishes the whistle-blower, in the strict sense, i.e. the natural person who reports breaches that have occurred within their working context, from other individuals who, despite not having made a direct report, are still considered worthy of protection.

The first category includes, with reference to the Companies within the scope of the Procedure:

- Employed and self-employed workers, as well as collaborators, freelancers and consultants who carry out their work, even during the probationary period;
- Shareholders and members of the administrative, management or supervisory body, including non-executive directors, and those who exercise these functions on a purely de facto basis;
- Interns, including unpaid ones, and volunteers;
- Workers or collaborators of contractors, subcontractors and suppliers;
- Former employees;
- Candidates for a job position, who have acquired information on the breaches during the selection process or during other phases of the pre-contractual negotiation, and who could suffer retaliation.

The second category (other subjects protected by the procedure) includes:

- the facilitators;
- people who are connected to the reporting whistle-blower who could suffer retaliation in a work context, such as work colleagues who have a regular or recurring relationship with the person;
- people from the same work context who are linked to the whistle-blower by a stable emotional or kinship bond;
- the bodies owned by the whistle-blower or for which he or she worked as well as the organisations that operate in the same work context.

3.2. Objective scope of application

For the purposes of applying this Procedure, Shopfully considers relevant reports of breaches, illicit conduct, even attempted, behaviour, acts or omissions that harm the public interest or the integrity of the Company.

For a specific detail of the areas relevant to the Reports, please refer to *Annex A - The reports relevant to the procedure* of this Procedure divided as follows:

- A.1 Italy Section;
- A.2 Spain Section;
- A.3 France Section.

4. Reference documents and regulations

This Procedure is drawn up to comply with current regulatory provisions regarding the protection of people who report breaches, anti-corruption and protection of personal data and also complies with the national collective labour agreements applicable to personnel.

Scope	Regulatory references
European Union	Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law
	EU Regulation 679/2016 on privacy and subsequent provisions (GDPR) and national privacy regulations
Italy	L. Decree no. 24 of 10 March 2023 concerning the "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 breaches of Union law and containing provisions on the protection of people who report breaches of national regulatory provisions"
	Decree n.231/2001 on the "Discipline of the administrative liability of legal persons, companies and associations even without legal personality, pursuant to article 11 of law 29 September 2000, no. 300"
	Organisational model: Organisation, Management and Control Model adopted pursuant to L. Decree 231/2001, aimed at preventing the commission of particular types of offence in the corporate context.
	ANAC Whistleblowing Guidelines: Guidelines approved by ANAC with Resolution no. 311 of 12 July 2023 regarding the protection of people who report breaches of Union law and the protection of people who report breaches of national regulatory provisions. Procedures for submitting and handling external reports.
	Regulations for the management of external reports and for the exercise of ANAC's sanctioning power: Regulation adopted by ANAC with resolution no. 301 of 12 July 2023
	Operational Guide for private organisations regarding Confindustria's new "whistleblowing" regulation: document developed by Confindustria, published in October 2023, to offer companies that are recipients of the new whistleblowing regulation a series of indications and operational measures deemed suitable to meet the needs outlined by L. Decree 24/2023.

France	Law 2016-1691 of 9 December 2016 (Loi relative à la transparence, à la lutte contre la corruption et à la modernisation de la vie économique), as amended by law 2022-401 of 21 March 2022 (Loi visant à améliorer la protection des lanceurs d' alerte)
	Decree No. 2022-1284 of 3 October 2022 (Décret relatif aux procédures de recueil et de traitement des signalements émis par les lanceurs d'alerte et fixant la liste des autorités externes instituées par la loi n° 2022-401 du 21 mars 2022 visant à améliorer la protection des lanceurs d'alerte).
	Référentiel relatif aux traitements de données à caractère personnel destinés à la mise en œuvre d'un dispositif d'alerte (CNIL, 6 July 2023).
Spain	Law 2/2023 which regulates the protection of people who report regulatory breaches and the fight against corruption.

5. Terms and Definitions

Term	Definition
Report	Written or oral communication, carried out in the manner described by this Procedure, containing information (including well-founded suspicions) regarding breaches committed or which, on the basis of concrete elements, could be committed in the organisations included in the scope of this Procedure with which the reporting person has a legal relationship, or any other element concerning conduct aimed at concealing such breaches.
Breach	Behaviour, acts or omissions that harm the public interest or the integrity of the Company and which are detailed in *Annex A – Reports relevant for the purposes of the procedure as follows: A.1 Italy Section; A.2 Spain Section; A.3 France Section*.
Whistle-blower	Natural person who Reports information on Breaches acquired within their work context, when performing their work or professional activities, present or past.
Facilitator	Natural person operating within the same work context with the task of assisting the whistle-blower in the reporting process, keeping their assistance activity confidential.
Person Involved	Natural or legal person mentioned in the internal or external Report as the person to whom the Breach is attributed or as the person otherwise implicated in the reported Breach.

Reporting Committee	Autonomous body for steering and governing the process of managing the Breach Reports or the illicit conduct with the task of receiving, analysing and addressing Reports; in particular it must: ● carry out preliminary assessments regarding proceeding with the report, the admissibility and validity of the Reports; ● provide initial feedback to the Whistle-blower regarding the acceptance or rejection of the Report and keep communication channels open with the Whistle-blower (up to communicating the outcome of the Report); ● steer and coordinate the investigation, aimed at ascertaining the facts covered by the Report, making use of the tools and techniques available and that comply with current regulations; ● order the closure of the investigations and provide feedback to the Whistle-blower on the outcome of the Report; ● activate and support top management and department management in implementing corrective/mitigation measures and possibly imposing disciplinary sanctions. The members of the Reporting Committee are indicated on the Platform.
Alternative Channel	Autonomous body that replaces the Reporting Committee if the Report concerns a member of the Reporting Committee. The components of the Alternative Channel are indicated in the Platform .
Investigating officer	Party called to intervene as support in the preliminary investigation phase if requested by the Reporting Committee or the Alternative Channel. Some of these are precisely identified by the Company, for example in the strategic corporate positions or the roles most involved in managing Reports of offences: ● Department Managers; ● Supervisory Body (which intervenes in the event of reports concerning breaches of L. Decree no. 231/2001 and of the Organisational Model adopted by the Company pursuant to L. Decree 231/2001). Other investigating officers could be identified and designated for specific Reports, based on having particular skills or based on the specific needs for managing the Report.

Platform	IT system that represents the tool for receiving and managing Reports, whose technical characteristics are suitable for protecting the confidentiality of the identity of the Whistle-blower including through the use of encryption tools.
Receiving Party	The Reporting Committee or the Alternative Channel.

6. How to make a report

When defining its Model for the management of Reports of Breaches or illegal conduct, Shopfully has chosen to adopt a platform to automate and facilitate the receipt and management of Reports that can also ensure, with IT methods and data encryption techniques, the confidentiality of the Whistle-blower's identity, the content of the Report and the related documentation (hereinafter also "Platform"). This Platform can be reached from the URL: https://whistleblowing.shopfully.com/Home.

Within the Platform, each Group organisation has established a level dedicated to the individual *Legal Entity*[4] in order to keep the reporting channels and related management separate[5].

Pursuant to this Procedure, every internal Report, as well as every subsequent communication with the Whistle-blower, must take place through the Platform, in which all the documentation of the case will be entered and filed.

The Platform, which allows sending anonymous Reports, allows users to communicate with the Whistle-blower during internal investigations.

The internal report must be addressed exclusively to the Receiving Party and can be carried out, as a matter of priority, in written form, using the IT methods described in detail in the Guidelines for sending internal reports via the Platform which can be consulted via the information board (HR Portal) and the company website.

At the end of entering the Report, the Platform will generate a code and the related key.

The Whistle-blower must make sure to periodically view the platform, since communications and requests for documentary integration by the Receiving Party, deemed necessary to proceed, will be communicated through this.

Please note that, <u>in the event of loss of the code and the related key, the Whistle-blower cannot access the Report. The code and the key, in fact, cannot be replicated</u>. Please note therefore that it is the Whistle-blower's responsibility to take due care of these. In the event

[4] Shopfully S.p.A., Shopfully Marketing S.L.U and the commercial *branch* of the latter, i.e., Shopfully Marketing (Shopfully France).

[5] The segregation of the reporting channel and its management occurs in compliance with current legislation. The Group organisations within the scope of this Procedure cannot share the same internal reporting channel and related management.

of loss, the Whistle-blower must inform the Receiving Party of this situation, communicating all useful information regarding the report for which the code or key has been lost.

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Should it be not possible to proceed with the Report in written form, the internal Report can also be made orally. The oral Report can be made through a voice messaging system made available within the Platform, which will allow the Report to be recorded, subject to the explicit consent of the Whistle-blower.

Finally, at the request of the Whistle-blower[6], the Report may be made orally, through a direct meeting[7] set up at the locations identified by the Company. In this case, a person within the Reporting Committee or the Alternative Channel will guide the Whistle-blower in completing the Report on the Platform, in order to adequately manage it. Alternatively, subject to the Whistle-blower's consent, the documentation of the Report will be guaranteed by a recording[8] suitable for storing and listening or by official minutes. If meeting minutes are drawn up, the Whistle-blower can verify, rectify and confirm these by signing them before they are entered into the Platform.

In any case, anyone who provides support to the Whistle-blower will NOT be able to keep the alphanumeric code and the related key of the Report generated by the Platform, which will remain exclusively available to the Whistle-blower.

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Please note that the internal Report must have as its subject one of the relevant objective areas as reported in sections *of Annex A - Reports relevant for the purposes of the procedure* of this Procedure.

The Report must be complete and exhaustive to allow its validity to be verified by the Reporting Committee. The Whistle-blower, therefore, even more so if he/she wishes to maintain his/her anonymity, is required to provide all the available and useful elements to allow the Reporting Committee and the Investigators to proceed with the necessary and appropriate checks and investigations to confirm the validity of the facts covered by the Report, such as, by way of example:

- the time and place in which the facts covered by the Report were committed;
- a clear and complete description of the facts covered by the Report;

[6] The request can be made through the Platform in order to allow the confidentiality of the request itself.

[7] In line with the requirements of Italian and Spanish legislation, the meeting must be scheduled within a reasonable time at the locations identified by the Company.
In line with the requirements of French legislation, the meeting can be held either in person or via videoconference, within 20 days of receiving the request.

[8] Through the voice messaging system on the Platform.

- the personal details or other elements that allow identifying the person(s) who has/have carried out the reported facts (e.g., qualification, place of employment in which he/she carries out the activity);
- any other information that can provide useful feedback regarding the existence of the facts reported
- the indication of any other parties who may tell about the facts being Reported;
- any documents to support the Report.

The requirements described above do not necessarily have to be complied with at the same time, in consideration of the fact that the Whistle-blower may not have all the information requested available at the time of sending the Report, but it must be possible to reconstruct these during the investigation phase.

The personal reasons or psychological status of the Whistle-blower are not relevant for the purposes of investigating the Report.

If the Report is submitted to a person other than the Reporting Committee or the Alternative Channel (for example, to his/her Manager or hierarchical superior) where the Whistle-blower expressly declares that he/she wishes to benefit from the protections regarding whistleblowing or where such intention can be deduced from the Report, the Report is considered a "whistleblowing report" and must be transmitted, within seven days of its receipt, to the Reporting Committee or to the Alternative Channel, simultaneously notifying the transmission to the Whistle-blower.

Otherwise, if the Whistle-blower does not expressly declare that he/she wishes to benefit from the protections, or this desire cannot be deduced from the report, said report should not be considered a whistleblowing report.

7. The Report management process

Pre-assessment phase

The Reporting Committee or the Alternative Channel is responsible for the Reporting Pre-assessment phase and carries out the following activities:

- They issue the Whistle-blower the notice of receipt of the Report within 7 days of receipt;
- They continue to communicate with the Whistle-blower, who may be asked, if necessary, for additions to the Report;
- They diligently follow up on the Reports received, promptly starting the preliminary analysis of the Report in order to check its compliance with the applicable rules and with this Procedure, in particular assessing the admissibility and validity of the report.

The Pre-assessment phase can be concluded either:

- by filing the Report, in the event that it does not fall within the subjective or objective scope of this Procedure, or the conditions for admissibility are lacking;
- by opening the INVESTIGATION PHASE, aimed at undertaking every most appropriate action to assess the existence of the facts reported.

Investigation phase

The Reporting Committee, or the Alternative Channel if the Report is addressed to the latter, are responsible for the investigation phase, in which they are supported by the Investigating agents that are competent on each occasion based on the subject of the Report[9].

In the case of external investigating agents, where, to follow up on the Report, it is necessary to share information relating to the Report capable of revealing the identity of the Whistle-blower, before sharing such information, the Reporting Committee or the Alternative Channel will obtain consent from the Whistle-blower to reveal his/her identity according to the methods indicated in paragraph no. 9.1 below (Right of Confidentiality).

The investigation phase represents the set of activities aimed at verifying the content of the Reports and at acquiring useful elements for the subsequent assessment phase, during which the utmost confidentiality regarding the identity of the Whistle-blower and of the subject matter of the Report must be guaranteed.

This phase has the main purpose of verifying the veracity of the information undergoing investigation and of formalising the ascertained facts, through internal verification activities with the use of objective investigative techniques and the support of the competent company structures involved in the content of the Report.

If hearings of the Whistle-blower (or of other parties involved, witnesses or experts) are necessary, the information collected and/or the documents delivered must be filed and stored exclusively on the Platform for the purposes of traceability of the operations carried out.

[9] The Company has predefined the Department Managers and the Supervisory Body as investigators in the event that the Report concerns a breach of L. Decree. 231/2001 or of the Organisational Model. Every investigating agent must sign a declaration of commitment to maintain the confidentiality of the identity of the whistle-blower and of the information relating to the report, where not already provided for by any applicable ethical rules (*Annex B - Investigating agent's Declaration of Commitment*). Furthermore, each Investigating agent will have access on the Platform exclusively to the Report in which he/she was involved.

Assessment phase of the results of the investigation

The internal investigation phase must end with a judgment on the admissibility of the Report; alternatively:

- by filing the inadmissible Report, where it is unfounded, or where it has not been possible to ascertain the facts or for other reasons;
- by notifying the company representatives of the outcome of the internal investigation, transmitting a summary Report of the actions carried out and the information gathered, in the event that the Report is founded and the facts reported in it are ascertained. This Report will acknowledge the following:
  - the evidence collected;
  - the information provided;
  - the facts ascertained;
  - the actions undertaken for the investigation;
  - any mitigating and/or corrective actions.

Following the transmission of the Report, mitigating and/or corrective actions may be defined and undertaken by the Company, in addition to those aimed at imposing, where appropriate, disciplinary sanctions in line with the provisions of the applicable legislation, the relevant collective labour agreements and the procedures applicable to protect the interests of the Company (e.g. disciplinary measures, judicial actions, termination of the existing relationship).

Feedback to the Whistle-blower

Throughout the investigation phase, the Reporting Committee or the Alternative Channel will continue to maintain relations with the Whistle-blower, informing him/her on the progress of the investigation, at least with reference to the main decision-making points.

In order to ensure maximum transparency in the management of the Report, the Whistle-blower will always be able to access the Platform and know the processing *status* of the Report, using the alpha-numeric code and the key that are generated by the Platform at the end of entering the Report.

Within three months from the date of the acknowledgment of receipt, the Reporting Committee or the Alternative Channel must provide feedback to the Whistle-blower, informing him/her of the follow-up that has been given or that will be given to the Report. In any case, once the investigation has been completed, the Reporting Committee or the Alternative Channel will notify the Whistle-blower of the final outcome of the reporting procedure. This will allow the Report to be closed on the Platform, for the purposes of correctly preserving the documentation[10].

8. The external reporting channel

The external reporting channel in accordance with Italian law

As regards the Whistle-blowers covered by the Italian legislation, the external channel envisaged is that of the National Anti-Corruption Authority (ANAC).
External reporting can be carried out when one of the following conditions occurs:

- although mandatory, the internal channel is not active or does not comply with what is required by law;
- the Whistle-blower has already made an internal Report and it has not been followed up;
- the Whistle-blower has reasonable grounds to believe that the organisation included in the scope of this Procedure would not effectively follow up on the internal Report or sees a concrete risk of retaliation in the event of an internal Report;
- the Whistle-blower has reasonable grounds to believe that the Breach may constitute an imminent or obvious danger to the public interest.

It is the Whistle-blower's responsibility to assess the occurrence of one of the situations listed above before making an external Report.

External reports are made by the Whistle-blower directly to the National Anti-Corruption Authority (ANAC), through the channels specifically set up. These are:

- IT platform, which can be accessed via the ANAC services portal at the following address: https://servisi.anticorruzione.it/segnalazioni/#/
- Oral reports;
- Direct meetings set within a reasonable time.

On the ANAC institutional website, by clicking the link to the dedicated page, you can access the service dedicated to "*whistleblowing*" (https://www.anticorruzione.it/-/whistleblowing), where you will find clear and easily accessible indications relating to the channel, the parties entrusted with managing the Reports, as well as the procedures.

The external reporting channel in accordance with Spanish law

[10] As required by French legislation, for guarantee reasons, Reports involving the French *branch* will no longer be accessible to the Reporting Committee or the Alternative Channel after their filing. The possibility of accessing the filed Reports will be limited to a person expressly authorised by the Company when specific conditions occur.

Spanish legislation provides for the possibility of making reports external to the Group. External reports are made by the Whistle-blower directly to the *Autoridad Independiente de Protección del Informante* (A.A.I.) and to the competent bodies of the autonomous communities through specifically designated channels and in compliance with the established procedures.

The external reporting channel in accordance with French law

As regards the Whistle-blowers covered by the French legislation, the latter can directly contact the competent authorities designated in the appendix of decree 2022-1284 of 3 October 2022 which can be consulted in *Annex D – List of competent French authorities for external reports*, through the IT channels made available by the latter and in compliance with the established procedures[11].

9. Guarantees and protection measures for the Whistle-blower

The entire process of receiving and managing Reports must guarantee the rights of the Whistle-blower. To this end, in compliance with current legislation, the Company has not only provided for the right to send anonymous reports, but has also provided guarantees and measures for protecting the Whistle-blower, which will be applied if the following conditions apply:

- the Breach falls within the objective scope of application of the legislation (details of which are provided below and in the sections of *Annex A - Reports relevant for the purposes of the procedure*);
- the Breach concerns behaviour, acts or omissions capable of harming or jeopardising the public interest or the integrity of the Company;
- there are well-founded reasons [12] that lead the Whistle-blower to believe that the existence of illicit behaviour or a Breach is likely.

If it is not possible to meet these requirements, the Report will be filed and the Whistle-blower will be informed.

The protection measures referred to in this Procedure are not guaranteed when, in relation to the Report:

- the criminal liability of the Whistle-blower for defamation or slander offences is ascertained, even with a non-definitive judgement of the Court of First Instance;

[11] Art. 8 II) of French law 2016-1691 of 9 December 2016.

[12] See Art. 16 L. Decree 24/2023. On the same topic, see Recital 32 of the Directive, which specifies that "*This requirement is an essential guarantee against malicious and futile or unfounded reports, to guarantee that the people who, at the at the time of reporting, deliberately and knowingly provided incorrect or misleading information, are excluded from the protection. At the same time, this requirement ensures that the whistle-blower continues to benefit from protection where he/she has made an inaccurate report in good faith. (...). The reasons that led the whistle-blowers to make the report should be irrelevant for the purposes of deciding whether to grant protection.*".

- the civil liability of the Whistle-blower is established for having reported false information intentionally with malice or gross negligence.

9.1. Right of confidentiality

The identity of the Whistle-blower and any other information from which such identity can be deduced, directly or indirectly, cannot be revealed, without the express consent of the Whistle-blower him/herself, to persons other than those competent to receive or follow up on the Reports, expressly authorised to process such data pursuant to Articles 29 and 32, paragraph 4, of Regulation (EU) 2016/679 and to the national legislation on the protection of personal data.

Please note that the protection of the whistle-blower's confidentiality is also ensured in the jurisdictional and disciplinary context.

Disclosure of the identity of the Whistle-blower and of any other information or element of the Report from whose disclosure the identity of the Whistle-blower can be directly or indirectly deduced is only allowed if this represents a necessary and proportionate obligation imposed by the law applicable in the country of reference, in the context of investigations by national authorities or of judicial proceedings, also in order to safeguard the right of defence of the Person Involved.

Notwithstanding the obligation of confidentiality, the identity of the Whistle-blower may only be revealed in compliance with current legislation.

In any case, even where current legislation allows the possibility of revealing the identity of the Whistle-blower, before disclosing such information, it is necessary to obtain his/her express consent and to communicate in writing the reasons underlying the need to reveal his/her identity.

The Company is also required to protect the identity of the People Involved and of the people mentioned in the Report until the conclusion of the proceedings begun by reason of the Report, in compliance with the same guarantees provided in favour of the Whistle-blower.

9.2. Prohibition of retaliation

The Model for managing Reports of Breaches or of illicit conduct defined by Shopfully also imposes the explicit prohibition to adopt any form of retaliation against the Whistle-blower and the other protected individuals.

Any behaviour, act, or omission, even if only attempted or threatened, carried out as a result of the Report, which causes or may cause, directly or indirectly, unjust damage to the Whistle-blower, is considered *retaliation*.

Below are some cases that constitute retaliation:

- dismissal, suspension or equivalent measures;
- demotion or non-promotion;
- the change of roles, the change of the place of work, the reduction of the salary, the modification of working hours;
- the suspension of training or any restriction towards accessing this;
- negative merit notes or negative references;
- the adoption of disciplinary measures or of other sanctions, including pecuniary ones;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;
- the failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion;
- the failure to renew or the early termination of a fixed-term employment contract;
- damage, including to the person's reputation, in particular on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;
- improper listing on the basis of a formal or informal sector or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- the early termination or cancellation of the contract for the supply of goods or services;
- the cancellation of a licence or permit;
- the request to undergo psychiatric or medical tests.

In the event that the Whistle-blower or another protected person referred to in the previous paragraph 3.1 (Subjective scope of application) should believe he or she has suffered retaliation, we recommend sending the communication to the competent Authorities:

- if the party concerned falls within the scope of Italian legislation - the National Anti-Corruption Authority, competent for the investigations that the law attributes to the Authority, through the form on the IT platform available on the ANAC institutional website, as indicated in the previous paragraph 8 (The external reporting channel – the external reporting channel in accordance with Italian law);
- if he/she falls within the scope of Spanish legislation - to the *Autoridad Independiente de Protección del Informante* (A.A.I.) and to the competent bodies of the autonomous communities;
- if he/she falls within the scope of French legislation – to the *Défenseur des droits*, so that it can carry out the necessary inquiries with the powers conferred on it by law.

It is important, therefore, that anyone who has suffered retaliation does not transmit the communication to individuals other than the Competent Authorities, so as not to undermine the protections that the legislation guarantees, primarily that of confidentiality.

This regulation does not apply, by definition, to anonymous Reports as it is designed to protect the Whistle-blower from the risk of retaliation. However, it may be applied if following an anonymous Report, the name of the informant is revealed. He or she may request to benefit from the protection provided for by the decree.

9.3. Processing of Personal Data

As part of the management of reports, Shopfully S.p.A, Shopfully Marketing S.L.U and Shopfully Marketing (Shopfully France) process the personal data of the Whistle-blowers and possibly of other categories of data subjects indicated by them in the Reports. Shopfully S.p.A, Shopfully Marketing S.L.U and Shopfully Marketing (Shopfully France) are each configured as independent Data Controllers and ensure compliance with the fundamental principles and obligations deriving from Regulation (EU) 2016/679 (GDPR), as better indicated in the information notes on the processing of personal data which is available and can be consulted via the information bulletin board (HR Portal).

10. Penalties

Failure to comply with this Procedure and with the protection measures provided for herein entails the possibility that Shopfully should apply its own internal disciplinary system, in line with the provisions of the applicable national labour law and the relevant collective labour agreements.

The Company reserves the right to undertake any initiative, including in the courts, in full compliance with current and applicable regulatory provisions. In particular, this Procedure is without prejudice to the criminal, civil and disciplinary liability of the Whistle-blower in the event of a slanderous or defamatory Report, in cases of wilful misconduct or gross negligence.

It should be noted that the Company or the person who reveals or disseminates information on Breaches covered by the obligation of secrecy[13] or relating to the protection of copyright or the protection of personal data, or who reveals or disseminates information on breaches that offend the reputation of the Person Involved, is not punishable when both of the following conditions exist:

[13] The reference excludes the dissemination of classified information, or of information covered by professional or medical secrecy, or concerning the deliberations of judicial bodies, for which the application of the applicable legal provisions remains unchanged.

- at the time of disclosure or dissemination there are reasonable grounds to believe that the information is necessary to uncover the Breach;
- the Report was made in compliance with the conditions established by current legislation to benefit from the protections (well-founded reason to believe that the information on the Breaches was true and included among reportable Breaches pursuant to the law; Reports, internal and external, made in compliance with the methods and conditions dictated by law).

In addition to the body's internal penalties, in the cases expressly provided for by the legislation, ANAC (in Italy) / the competent National Authorities (in France and Spain) may also apply any administrative pecuniary penalty to natural or legal persons, as provided for by the legislation in force and in compliance with its Regulations.

ANNEX A – Reports relevant to the procedure

A.1 ITALY Section

The Company mandatorily considers relevant Reports, for the purposes of applying this Procedure, breaches, illicit conduct, even attempted, behaviour, acts or omissions that damage the public interest or the integrity of the body which the whistle-blower becomes aware of in the workplace, and which consist of:

A. breaches of national and European provisions which consist of offences concerning the following sectors [14]:
    i. public procurement;
    ii. financial services, products and markets and prevention of money laundering and terrorist financing;
    iii. product safety and compliance;
    iv. transport safety;
    v. environmental protection;
    vi. radiation protection and nuclear safety;
    vii. food and feed safety and animal health and welfare;
    viii. public health;
    ix. consumer protection;
    x. protection of privacy and protection of personal data and security of networks and information systems;
B. breaches of European provisions consisting of:
    xi. acts or omissions detrimental to the financial interests of the Union;
    xii. acts and omissions concerning the internal market[15];
    xiii. acts and behaviour that frustrate the object or purpose of the provisions of Union acts in the sectors mentioned above;
C. breaches of national provisions consisting of:
    xiv. administrative, accounting, civil or criminal offences;
    xv. relevant unlawful conduct pursuant to L. Decree no. 231/2001;
D. breaches of internal provisions of the individual Company, such as:
    xvi. Organisation, Management and Control Model adopted pursuant to L. Decree 231/2001;
    xvii. Code of Ethics;

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[14] These are all those offences that fall within the scope of application of the European Union or national acts indicated in the acts listed in the annex to L. Decree 24/2023 or of the national acts that constitute the implementation of the European Union acts referred to in the Annex to Directive (EU) 2019/1937.
[15] This includes infringements of Union competition and state aid rules, as well as infringements concerning the internal market linked to acts which infringe corporate tax rules or mechanisms whose purpose is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax legislation.

xviii. National collective agreements and, more generally, internal regulations (procedures, policies, operating instructions, etc.).

Exclusions from the objective scope

There are limitations to the application perimeter of the objective scope of the Reports.

Information on reportable Breaches does not include news that is clearly unfounded, information that is already fully in the public domain, as well as information acquired only on the basis of unreliable indiscretions or rumours.

In addition, Reports based on unsubstantiated suspicions or rumours relating to personal facts not constituting an offence are excluded from the scope of this Procedure. This is because it is necessary to both take into account the interests of the third parties who are the subject of the information detailed in the Report, and to prevent the Company from carrying out internal inspection activities that are likely to be of little use and in any case time-consuming.

The following are also NOT included in the scope of this Procedure:

a) disputes, claims or requests linked to a personal interest, which relate exclusively to personal working relationships, or inherent to personal working relationships with hierarchically superior figures;
b) Reports of breaches that are already regulated on a mandatory basis by European Union or national acts concerning financial services, products and markets and prevention of money laundering and terrorist financing, transport safety and environmental protection or by national ones that constitute implementation of European Union acts in the same fields (the details of the regulations are contained in the annex to L. Decree no. 24/2023, Part II);
c) Reports of breaches relating to national security, as well as to contracts concerning defence or national security aspects, unless such aspects fall under relevant secondary law of the European Union.

A further limitation of the scope of application of this Procedure concerns specific national or European Union provisions regarding:

d) classified information;
e) legal and medical professional secrecy[16];
f) secrecy of the resolutions of the courts;
g) matters of criminal procedure.

[16] The protection of the confidentiality of communications between lawyers and their clients ('legal professional secrecy') is provided for by national law and, where applicable, by Union law, in accordance with the case law of the Court. Furthermore, the obligation to maintain the confidential nature of communications between healthcare providers, including therapists, and their patients, as well as the confidentiality of medical records ('medical confidentiality'), as provided for by national and Union law, must not be affected.

ANNEX A – Reports relevant to the procedure

A.2 SPAIN SECTION

The Company mandatorily considers relevant reports, for the purposes of applying this Procedure, behaviours, acts or omissions that damage the public interest or the integrity of the body which the whistle-blower becomes aware of in the workplace, and which consist of:

A. breaches of national and European provisions which consist of offences concerning the following sectors [17]:
   i. public procurement;
   ii. financial services, products and markets and prevention of money laundering and terrorist financing;
   iii. product safety and compliance;
   iv. transport safety;
   v. environmental protection;
   vi. radiation protection and nuclear safety;
   vii. food and feed safety and animal health and welfare;
   viii. public health;
   ix. consumer protection;
   x. protection of privacy and protection of personal data and security of networks and information systems;

B. breaches of European provisions consisting of:
   xi. acts or omissions detrimental to the financial interests of the Union;
   xii. acts and omissions concerning the internal market[18];
   xiii. acts and behaviour that frustrate the object or purpose of the provisions of Union acts in the sectors mentioned above;

C. breaches of national provisions consisting of:
   xiv. administrative, accounting, civil or criminal offences;
   xv. administrative offences that cause economic damage to the treasury and *Seguridad Social*;

D. breaches of internal provisions of the individual Company, such as:
   xvi. Code of Ethics;

[17] These are all those offences that fall within the scope of application of the European Union or national acts indicated in the acts that constitute the implementation of the European Union acts referred to in the Annex to Directive (EU) 2019/1937.

[18] This includes infringements of Union competition and state aid rules, as well as infringements concerning the internal market linked to acts which infringe corporate tax rules or mechanisms whose purpose is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax legislation.

xvii. National collective agreements and, more generally, internal regulations (procedures, policies, operating instructions, etc.).

Exclusions from the objective scope

There are limitations to the application perimeter of the objective scope of the Reports.

Information on reportable Breaches does not include news that is clearly unfounded, information that is already fully in the public domain, as well as information acquired only on the basis of unreliable indiscretions or rumours.

In addition, Reports based on unsubstantiated suspicions or rumours relating to personal facts not constituting an offence are excluded from the scope of this Procedure. This is because it is necessary to both take into account the interests of the third parties who are the subject of the information detailed in the Report, and to prevent the Company from carrying out internal inspection activities that are likely to be of little use and in any case time-consuming.

The following are also NOT included in the scope of this Procedure:

a) disputes, claims or requests linked to a personal interest, which relate exclusively to personal working relationships, or inherent to personal working relationships with hierarchically superior figures;
b) Reports of breaches that are already regulated on a mandatory basis by European Union or national acts concerning financial services, products and markets and prevention of money laundering and terrorist financing, transport safety and environmental protection or by national ones that constitute implementation of European Union acts in the same fields;
c) Reports of breaches relating to national security, as well as to contracts concerning defence or national security aspects, unless such aspects fall under relevant secondary law of the European Union.

A further limitation of the scope of application of this Procedure concerns specific national or European Union provisions regarding:

d) classified information;
e) legal and medical professional secrecy[19];
f) secrecy of the resolutions of the courts.

ANNEX A – Reports relevant to the procedure

A.3 FRANCE Section

[19] The protection of the confidentiality of communications between lawyers and their clients ('legal professional secrecy') is provided for by national law and, where applicable, by Union law, in accordance with the case law of the Court. Furthermore, the obligation to maintain the confidential nature of communications between healthcare providers, including therapists, and their patients, as well as the confidentiality of medical records ('medical confidentiality'), as provided for by national and Union law, must not be affected.

The Company mandatorily considers relevant reports, for the purposes of applying this Procedure, by way of example, behaviours, acts or omissions that damage the public interest or the integrity of the body which the whistle-blower becomes aware of in the workplace, and which consist of:

- a crime or offence;
- a threat or harm to the general interest;
- a breach or an attempt to conceal a breach of an international commitment duly ratified or approved by France, of a unilateral act of an international organisation adopted on the basis of such a commitment, of European Union law or of a law or regulation.

Without limitation:

A. breaches of national and European provisions which consist of offences concerning the following sectors [20]:
  i. public procurement;
  ii. financial services, products and markets and prevention of money laundering and terrorist financing;
  iii. product safety and compliance;
  iv. transport safety;
  v. environmental protection;
  vi. radiation protection and nuclear safety;
  vii. food and feed safety and animal health and welfare;
  viii. public health;
  ix. consumer protection;
  x. protection of privacy and protection of personal data and security of networks and information systems;

B. breaches of European provisions consisting of:
  xi. acts or omissions detrimental to the financial interests of the Union;
  xii. acts or omissions concerning the internal market[21];
  xiii. acts and behaviour that frustrate the object or purpose of the provisions of Union acts in the sectors mentioned above;

C. breaches of internal provisions of the individual Company, such as:

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[20] These are all those offences that fall within the scope of application of the European Union or national acts indicated in the national acts that constitute the implementation of the European Union acts referred to in the annex to L. Decree 24/2023, or national acts which implement European Union acts indicated in the annex to Directive (EU) 2019/1937.

[21] This includes infringements of European Union competition and state aid rules, as well as infringements concerning the internal market linked to acts which infringe corporate tax rules or mechanisms whose purpose is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax legislation.

xiv. Code of Ethics;

xv. National collective agreements and, more generally, internal regulations (procedures, policies, operating instructions, etc.).

Exclusions from the objective scope

There are limitations to the application perimeter of the objective scope of the Reports.

Information on reportable Breaches does not include news that is clearly unfounded, information that is already fully in the public domain, as well as information acquired only on the basis of unreliable indiscretions or rumours.

In addition, Reports based on unsubstantiated suspicions or rumours relating to personal facts not constituting an offence are excluded from the scope of this Procedure. This is because it is necessary to both take into account the interests of the third parties who are the subject of the information detailed in the Report, and to prevent the Company from carrying out internal inspection activities that are likely to be of little use and in any case time-consuming.

The following are also NOT included in the scope of this procedure:

a. disputes, claims or requests linked to a personal interest, which relate exclusively to personal working relationships, or inherent to personal working relationships with hierarchically superior figures;
b. Reports of breaches that are already regulated on a mandatory basis by European Union or national acts concerning financial services, products and markets and prevention of money laundering and terrorist financing, transport safety and environmental protection or by national ones that constitute implementation of European Union acts in the same fields (the details of the regulations are contained in Part II of the Annex to the European Directive (EU) 2019/1937);
c. information whose disclosure or dissemination is prohibited by provisions relating to national defence secrecy, medical secrecy, the secrecy of judicial rulings, the secrecy of judicial investigations or inquiries or the professional secrecy of lawyers.

ANNEX C – Investigating officer's declaration of commitment

The undersigned, (first/last name) _______________________ (hereinafter: "Person informed of the report"), under his/her sole responsibility

DECLARES

A. to have been made aware of the existence of a report concerning information on unlawful conduct (report id code: _____________) for the purposes of carrying out specific investigative measures;

B. to have been informed and to undertake to maintain the confidentiality obligation to which the undersigned is bound when carrying out the mandate, both in relation to the identity of the whistle-blower and of any other person involved, as well as of the facts which are covered by the report;

C. to have been informed and to undertake to guarantee that retaliatory acts against the whistle-blower or any other person who has even merely facilitated the reporting, or who is connected to the Whistle-blower by an employment relationship or by a sentimental/kinship relationship, are prohibited.

D. to be aware of having assumed the role of Person informed of the report and that, as such, the breach of the obligation of confidentiality and retaliation constitutes cause for a penalty to be applied both by the Company and by the competent National Authority, as reported in the Procedure adopted by the Company for managing reports of offences (paragraph 10 "Penalties").

E. to have read, know, and accept the contents of the Procedure adopted by the Company for managing reports of offences (*Procedure for the management of Whistleblowing reports*).

(*place*), (*date*)

(*signature*)

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ANNEX C

List of French authorities competent for external reporting *(Annex to French Decree no. 2022-1284 of 3 October 2022)*

AMBITO	AUTORITA'
Marchés publics	• Agence française anticorruption (AFA), pour les atteintes à la probité; • Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF), pour les pratiques anticoncurrentielles; • Autorité de la concurrence, pour les pratiques anticoncurrentielles;
Services, produits et marchés financiers et prévention du blanchiment de capitaux et du financement du terrorisme	• Autorité des marchés financiers (AMF), pour les prestataires en services d'investissement et infrastructures de marchés • Autorité de contrôle prudentiel et de résolution (ACPR), pour les établissements de crédit et organismes d'assurance
Sécurité et conformité des produits	• Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF) • Service central des armes et explosifs (SCAE)
Sécurité des transports	• Direction générale de l'aviation civile (DGAC), pour la sécurité des transports aériens • Bureau d'enquêtes sur les accidents de transport terrestre (BEA-TT), pour la sécurité des transports terrestres (route et fer) • Direction générale des affaires maritimes, de la pêche et de l'aquaculture (DGAMPA), pour la sécurité des transports maritimes
Protection de l'environnement	• Inspection générale de l'environnement et du développement durable (IGEDD)
Radioprotection et sûreté nucléaire	• Autorité de sûreté nucléaire (ASN)
Sécurité des aliments	• Conseil général de l'alimentation, de l'agriculture et des espaces ruraux (CGAAER) • Agence nationale chargée de la sécurité sanitaire de l'alimentation, de l'environnement et du travail (ANSES)
Santé publique	• Agence nationale chargée de la sécurité sanitaire de l'alimentation, de l'environnement et du travail (ANSES) • Agence nationale de santé publique (Santé publique France, SpF) • Haute Autorité de santé (HAS) • Agence de la biomédecine • Etablissement français du sang (EFS)

	• Comité d'indemnisation des victimes des essais nucléaires (CIVEN) • Inspection générale des affaires sociales (IGAS) • Institut national de la santé et de la recherche médicale (INSERM) • Conseil national de l'ordre des médecins, pour l'exercice de la profession de médecin • Conseil national de l'ordre des masseurs-kinésithérapeutes, pour l'exercice de la profession de masseur-kinésithérapeute • Conseil national de l'ordre des sages-femmes, pour l'exercice de la profession de sage-femme • Conseil national de l'ordre des pharmaciens, pour l'exercice de la profession de pharmacien • Conseil national de l'ordre des infirmiers, pour l'exercice de la profession d'infirmier • Conseil national de l'ordre des chirurgiens-dentistes, pour l'exercice de la profession de chirurgien-dentiste • Conseil national de l'ordre des pédicures-podologues, pour l'exercice de la profession de pédicure-podologue • Conseil national de l'ordre des vétérinaires, pour l'exercice de la profession de vétérinaire
Protection des consommateurs	• Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF)
Protection de la vie privée et des données personnelles, sécurité des réseaux et des systèmes d'information	• Commission nationale de l'informatique et des libertés (CNIL) • Agence nationale de la sécurité des systèmes d'information (ANSSI)
Violations portant atteinte aux intérêts financiers de l'Union européenne	• Agence française anticorruption (AFA), pour les atteintes à la probité • Direction générale des finances publiques (DGFIP), pour la fraude à la taxe sur la valeur ajoutée • Direction générale des douanes et droits indirects (DGDDI), pour la fraude aux droits de douane, droits anti-dumping et assimilés
Violations relatives au marché intérieur	• Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF), pour les pratiques anticoncurrentielles • Autorité de la concurrence, pour les pratiques anticoncurrentielles et les aides d'Etat • Direction générale des finances publiques (DGFIP), pour la fraude à l'impôt sur les sociétés
Activités conduites par le ministère de la défense	• Contrôle général des armées (CGA) • Collège des inspecteurs généraux des armées
Statistique publique	• Autorité de la statistique publique (ASP)

Agriculture	• Conseil général de l'alimentation, de l'agriculture et des espaces ruraux (CGAAER)
Education nationale et enseignement supérieur	• Médiateur de l'éducation nationale et de l'enseignement supérieur
Relations individuelles et collectives du travail, conditions de travail	• Direction générale du travail (DGT)
Emploi et formation professionnelle	• Délégation générale à l'emploi et à la formation professionnelle (DGEFP)
Culture	• Conseil national de l'ordre des architectes, pour l'exercice de la profession d'architecte • Conseil des maisons de vente, pour les enchères publiques
Droits et libertés dans le cadre des relations avec les administrations de l'Etat, les collectivités territoriales, les établissements publics et les organismes investis d'une mission de service public	• Défenseur des droits
Intérêt supérieur et droits de l'enfant	• Défenseur des droits
Discriminations	• Défenseur des droits;
Déontologie des personnes exerçant des activités de sécurité	• Défenseur des droits