

## NOTICE WHISTLEBLOWING REPORTS PURSUANT TO ITALIAN LEGISLATIVE DECREE 24/2023

Italian Legislative Decree 24/2023, which implemented in Italy EU Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019, has completely revised the regulations on reporting (so-called Whistleblowing).

In accordance with the provisions of the aforementioned legislation, Bluegame srl (hereinafter also "the Company"), has activated its own whistleblowing reporting channels that guarantee the confidentiality of the identity of the whistleblower, of the person involved and of anyone mentioned in the report, as well as the content of the report itself.

The PROCEDURE FOR WHISTLEBLOWING REPORTS (hereinafter also "the PROCEDURE") will be made available following its approval by the Board of Directors.

The PROCEDURE will be available on the dedicated web page:

<https://bluegame.it/whistleblowing/>

For a complete analysis:

- of the subjects who can make the reports,
- of the subject of the reports,
- of the reporting channels,
- of the management methods,
- of the protections guaranteed to whistleblowers, to those reported in bad faith and to the other subjects indicated in the regulation

as well as for anything not indicated in this notice, please refer to the PROCEDURE.

### WHO CAN REPORT?

The Company guarantees the protections provided by Italian Legislative Decree 24/23 for reports received from:

- Employees;
- Workers with part-time, intermittent, fixed-term, supply, apprenticeship, accessory work employment contracts;
- Workers who render periodic services;
- Self-employed workers who perform work for the Company;
- Freelancers and consultants who perform work for the Company;
- Volunteers and trainees, paid or unpaid, who perform work for the Company;
- Workers or collaborators of external companies who carry out their work by providing goods or services or performing works in favour of the Company.
- Shareholders;
- Persons who, even de facto, perform functions of administration, direction, control, supervision or representation of the Company.

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## WHAT CAN BE REPORTED?

Information may be reported concerning conduct, acts, omissions, even attempted, which may result in prejudice to the Company because detrimental to its integrity or to the public interest, of which one has become aware in the workplace.

Pursuant to Italian Legislative Decree 24/2023, the subject of the report may be communications of violations, consisting of offences falling within the scope of national and/or European regulations, applicable to the activity carried out by the Company to which the report refers, with regard to the following sectors:

- offences committed in the context of the management of public contracts;
- violation of the rules governing financial services, products and markets, as well as the rules for the prevention of money laundering and terrorist financing;
- violation of environmental protection regulations;
- violation of the rules for the protection of public health;
- violation of the rules aimed at the protection of privacy and protection of personal data, as well as the security of networks and information systems;
- violation of the rules for the protection of the consumer;
- violation of the rules on product safety and compliance and transport safety, as well as food and feed safety and animal welfare;
- violation of radiation protection and nuclear safety regulations;
- acts or omissions that in relation to fraud and other illegal activities harm the financial interests of the European Union referred to in Article 325 of the TFEU (Treaty on the Functioning of the European Union) as identified in EU regulations, directives, decisions, recommendations and opinions (fraud, corruption and any other illegal activity related to European Union expenditure);
- violation of competition rules;
- violation of State aid rules,
- violation of internal market rules related to acts that violate the rules on corporate tax or mechanisms whose purpose is to obtain a tax advantage that defeats the object or purpose of the applicable legislation on corporate tax;
- acts or conduct that defeat the object or purposes of the provisions referred to in the acts of the European Union in the aforementioned sectors;
- unlawful conduct, relevant pursuant to Italian Legislative Decree no. 231/2001 or violations of the Organisation, Management and Control Model.

The information may concern both the violations committed and those not yet committed that the whistleblower reasonably believes could be on the basis of concrete elements. Those elements that concern conduct aimed at concealing violations may also be subject to whistleblowing.

The following reports **are excluded**:

- disputes, claims or requests related to a personal interest of the whistleblower that relate exclusively to their individual employment or public employment relationships, or inherent to their employment relationships with hierarchically superior figures. By way of example, reports concerning employment disputes or discrimination between colleagues are excluded; these reports must continue to be sent to the relevant Human Resources departments that will be responsible for their management;
- complaints relating to inefficiencies in the services provided by the Company, which will continue to be sent to the company departments dedicated to this;
- blatantly unfounded news, information of public domain, information acquired on the sole basis of indiscretions or unreliable allegations (so-called rumours);

- reports of violations already regulated on a mandatory basis by European Union or national acts or by national acts that constitute the implementation of European Union acts with regard to the following areas: financial services, prevention of money laundering or terrorist financing, transport safety, environmental protection;
- reports of national security and procurement breaches relating to defence or national security aspects, unless such aspects fall within the relevant secondary law of the European Union.

## WHO IS THE MANAGER OF THE REPORTS?

The entity responsible for receiving and handling reports is the Internal Audit Manager. If the report concerns the Internal Audit Manager, it will be handled by the Sanlorenzo S.p.A. Supervisory Board.

## HOW TO REPORT

### THE INTERNAL REPORTING CHANNEL

The Company has activated the IT platform, accessible from the SANLORENZO websites and available at the following link <https://areariservata.mygovernance.it/#!/WB/sanlorenzo>.

The platform allows making reports in written form, by voice messaging, by uploading videos and photos, as well as by requesting a meeting with the whistleblowing manager.

The person who intends to transmit the report must indicate whether they intend to make an anonymous report by making the relative choice on the application available on the platform. In any case, the channel activated by Sanlorenzo guarantees the confidentiality of the identity of the whistleblower, of the reported person, of the contents of the report through encryption measures.

### THE EXTERNAL REPORTING CHANNEL AND PUBLIC DISCLOSURE

The internal management channel is to be used as a priority.

Whistleblowers may use the external channel managed by ANAC (the Italian National Anti-Corruption Authority) at <https://www.anticorruzione.it/-/whistleblowing>, **exclusively** in the following cases:

- the Company has not activated an internal reporting channel or this does not comply with Italian Legislative Decree 24/2023;
- a report has already been made to the internal channel, but this has not been followed up;
- the whistleblower feared that, if they used the internal channel, they would not receive effective follow-up or could be subjected to retaliation;
- the whistleblower has reasons for believing that the violation may constitute an imminent or clear threat to the public interest.

Whistleblowers may also carry out public disclosure (press and other means of dissemination such as social networks), **only** if one of the following conditions is met:

- the whistleblower has previously made an internal and external report or has made an external report directly and no response was given within the established deadlines regarding the measures envisaged or adopted to follow up on the reports;
- the whistleblower has reasons for believing that the violation may constitute an imminent or clear threat to the public interest;

- the whistleblower has reasonable grounds for believing that the external report may carry the risk of retaliation, or may not have been followed up properly due to the specific circumstances of the particular case. This would include instances where evidence may have been concealed or destroyed, or when there is a well-founded fear that the person who received the report may be colluding with the perpetrator or involved in the violation itself.

**The aforementioned external reporting channels cannot be used in the event of a significant violation pursuant to Italian Legislative Decree 231/2001 and the Organisational Model.**

The possibility of reporting to the competent national judicial and accounting authorities remains unaffected.

