



I N S A F E H A N D S

DONATIONS AND SPONSORSHIP POLICY

Rev. 0

Ed. 1

Date 25/03/26

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1. Scope

REFLEXX S.p.A. recognises that donations, whether monetary or in-kind, and sponsorships can make a positive contribution to communities and strengthen relationships with local stakeholders, provided they are managed according to principles of integrity, transparency, traceability and consistency with the company's values. This Policy defines the principles, requirements and operating procedures for monetary and in-kind donations, sponsorships and charitable contributions, with the aim of preventing risks of corruption, conflicts of interest, misuse of funds and reputational impacts.

2. References

UN Global Compact – Ten Principles on human rights, labour, environment and anti-corruption.

UN Guiding Principles on Business and Human Rights, UNGPs.

REFLEXX Sustainability Policy.

REFLEXX Supplier Code of Conduct and internal control procedures.

Italian Legislative Decree No. 24/2023 on whistleblowing and the protection of reporting persons, where applicable.

3. Scope of Application

This Policy applies to:

all employees and collaborators of REFLEXX S.p.A.;

third parties acting on behalf of the company, such as consultants and intermediaries;

all donations and sponsorships made by REFLEXX, including those managed through external organisations under the company's mandate.

4. Guiding Principles

Strategic and values-based alignment: initiatives must be aligned with REFLEXX's values and priority ESG topics.

Transparency and traceability: amounts, beneficiaries, purposes, approvals and reporting must be documented and verifiable.

Integrity and anti-corruption: donations and sponsorships must not be used to obtain undue advantages or influence decisions.

Absence of conflicts of interest: conflicts must be managed through a structured process, including mandatory disclosure and abstention.

Non-discrimination and positive social impact: preference is given to inclusive initiatives, with particular attention to vulnerable groups and equal opportunities.

Legality and reputation: individuals, organisations or activities that are inconsistent with the company's values or present high reputational risk are excluded.

5. Specific Commitments

5.1 Priority Areas and Eligibility Criteria

REFLEXX S.p.A. preferably directs donations and sponsorships towards initiatives in the following areas:

- social and inclusive initiatives, with attention to vulnerability and disability;
- education, culture and local community development;

- health and safety, including prevention and awareness-raising;
- environment and circular economy, where supported by concrete and verifiable content.

5.2 Prohibitions and Restrictions — Zero Tolerance

It is prohibited to:

- make contributions to political parties, political movements or candidates, either directly or indirectly;
- make donations or sponsorships that may constitute, or be perceived as constituting, undue advantages or attempts to influence decisions, for example in connection with tenders, contract renewals or authorisations;
- make cash payments or payments to unidentified or non-transparent recipients;
- provide contributions to organisations or individuals that promote discrimination, hatred, violence or practices contrary to human rights.

5.3 Minimum Due Diligence on Beneficiaries

Before any contribution is made, REFLEXX S.p.A. applies risk-based due diligence checks, including:

- identification of the beneficiary and documentary verification, including legal details, governance, purpose and contact persons;
- reputational consistency checks, including the absence of known material controversies and evident risks;
- definition of the purpose and intended use of funds or products, with minimum evidence of reporting;
- for sponsorships, definition of expected returns and rules governing the use of the company's brand and claims, with misleading claims strictly prohibited.

5.4 Approval Rules and Segregation of Duties

Each request must be formalised and include, at a minimum: beneficiary, purpose, amount or value, method, timing and any consideration or benefits in return. The final list is approved by the company CEO. Complete accounting and documentary records are required, including letter or contract, invoice or receipt, payment evidence and reporting documentation.

5.5 Conflicts of Interest

Any person proposing or managing a donation or sponsorship must disclose any personal relationships or interests. In the event of an actual or potential conflict of interest, approval is escalated to a higher level, the conflicted person abstains from the process, and the decision is documented and justified.

6. Implementation Controls — Operating Process and Controls

- qualification and eligibility: minimum criteria and beneficiary checks;
- assessment and approval: application of minimum criteria and traceability requirements;
- implementation: contract or letter, traceable payment and supporting evidence;
- reporting: verification of the use of funds and outcomes, where applicable;
- corrective actions and escalation: suspension and termination of relationships in the event of misuse or serious violations.

7. Reporting and Protection

REFLEXX S.p.A. provides confidential channels for reporting potential violations, including irregularities, suspected corruption, conflicts of interest and misuse of funds, ensuring confidentiality and protection against retaliation, in line with whistleblowing safeguards.

8. Awareness-Raising

REFLEXX S.p.A. raises awareness among all employees of the risks and rules set out in this Policy, promoting a culture of integrity in the management of relationships with communities and stakeholders.

9. Monitoring and Review

REFLEXX S.p.A. monitors, at least annually, indicators such as: number and total value of donations and sponsorships, broken down by category or area; share allocated to non-profit and local initiatives consistent with company values; percentage of initiatives for which monitoring and reporting have been completed; non-conformities identified and corrective actions; reports received and response times, where applicable. This Policy is periodically reviewed by Management and updated in the event of regulatory, organisational or risk-related changes.

10. Approval

Approved by: Gianni Isetti CEO and Amministratore Unico.

La Direzione Sig. Gianni Isetti

A handwritten signature in blue ink, appearing to read 'Gianni Isetti', is positioned below the text 'La Direzione Sig. Gianni Isetti'. The signature is written in a cursive style.