

GIORGIO ARMANI

Whistleblowing Policy

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1. Purpose

The present document (“Whistleblowing Policy” or “Policy”) governs the receipt, processing and management of reports concerning:

- Violations of provisions of national and European Union law which pose harm to the public interest or to any Company of the Armani Group, which are reported by anyone who may have become aware of these in a Work-related context (see paragraph on “Whistleblowers”);
- Any conduct that is improper or in conflict with Company procedures or with the Armani Group’s Code of Ethics.

The purpose of this Policy is to outline the principles and the channels (internal and external) through which reports are made, and to define the management procedures and protective measures provided for the Whistleblower and those involved and/or mentioned in the report.

This Policy has been adopted in compliance with (EU) Directive 2019/1937 and Legislative Decree 24/2023, which transposes the above Directive in Italy, the ANAC Guidelines 2025, as well as in accordance with other transposing laws or any other applicable legislation¹ in force in the Relevant countries, as listed below.

¹ Listed in Annex 1 to the present Policy.

2. Definitions and reference legislation

| DEFINITION | DESCRIPTION |
|------------------------------------|--|
| Anonymous report | An oral or written communication of information concerning a suspected or alleged Violation within the meaning of this Policy, in which the Whistleblower's identity is unknown or untraceable |
| Competent Authority | A National Authority in one of the Relevant countries designated to receive external Reports and give Feedback to the Whistleblower, as found in the relevant local laws transposing the Whistleblowing Directive or, where applicable, by any equivalent legislation in force |
| External Company | The External consulting Company formally appointed by the Armani Group to manage its internal Reporting channel and the preliminary assessment of reports |
| Facilitator | A natural person who assists a Whistleblower in the reporting process, operating in the same Work-related context and whose assistance should be confidential |
| Feedback | The communication given to the Whistleblower as a follow-up to their report regarding planned action or action taken, as well as the reasons for said follow-up |
| GDPR | (EU) Regulation 2016/679 on the Protection of Personal data |
| Legislative Decree 231/2001 | Legislative Decree No. 231 of 8 June 2001, concerning the administrative liability of companies and legal entities |
| Public disclosure | Any conduct aimed at making information on reported conduct available into the public domain through the press, electronically or through other means of circulation capable of reaching a large number of people |
| Relevant countries | Italy, Austria, Belgium, France, Germany, Greece, Ireland, The Netherlands, Portugal, Principality of Monaco, Spain, Switzerland and United Kingdom |
| Report | An oral or written communication of information concerning a suspected or alleged Violation within the meaning of this Policy. This may be either internal or external. |

Retaliatory measures

Any direct or indirect act or omission which occurs in a Work-related context, that is prompted by internal or external reporting, complaint or Public disclosure, and which causes or may cause unjustified detriment to the Whistleblower.

In particular:

- suspension, lay-off, dismissal or equivalent measures;
- demotion or withholding of promotion;
- transfer of duties, change of work place location, reduction of wages, changes in working hours;
- withholding of or restriction of access to training;
- a negative performance assessment or employment reference;
- imposition or administering of any disciplinary measure, reprimand or other penalty, including a financial penalty;
- coercion, intimidation, harassment or ostracism;
- discrimination, adverse or unfair treatment;
- failure to convert a temporary employment contract into a permanent one, where the worker otherwise had legitimate expectations that they would be offered permanent employment;
- failure to renew, or early termination of, a temporary employment contract;
- harm, including to the person's reputation, particularly on social media, or financial loss, including loss of business and loss of income;
- blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry;
- early termination or cancellation of a contract for goods or services;
- cancellation of a licence or permit;
- psychiatric or medical referrals.

Supervisory Body

The Supervisory Body with reference to the Italian Companies in the Armani Group that adopt an organisation and management model ex Legislative Decree 231/2001, with reference to Article 6 of Legislative Decree 231/2001

Violations within the meaning of the Whistleblowing Directive

- Illicit activities that fall within the scope of Union or national law concerning the following areas: 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) protection of the environment; vi) radiation protection and nuclear safety; vii) public health; viii) consumer protection; ix) protection of privacy and personal data, and security of network and information systems;
- Acts or omissions affecting the financial interests of the Union, which include: fraud, corruption and any other illegal activity linked to Union expenditure;
- Acts or omissions relating to the internal market including, among others, breaches of Union competition and State aid rules;
- Acts or omissions which contrast the object or purpose of the provisions set out above.

Whistleblower

A natural person who reports or publicly discloses information on Violations within the meaning of this Policy, acquired in the context of their work-related activities

Whistleblowing Decree

Legislative Decree No. 24 of 10 March 2023, transposing (EU) Directive 2019/1937 and concerning the protection of persons who report breaches of European Union law and national regulatory provisions

Whistleblowing Directive

(EU) Directive 2019/1937 on the protection of persons who report violations of European Union law

Work-related context

Current and past work or professional activities through which, regardless of the nature of those activities, persons acquire information on violations and within which they may suffer Retaliatory measures as a consequence of a Report, Public disclosure or complaint to the authorities

3. Scope

This document applies to all Companies of the Armani Group, to Whistleblowers, to the Reports and to other protected subjects, as described below.

3.1 Whistleblowers

The following are to be considered Whistleblowers:

- Employees;
- Workers with an intermittent work contract or who perform occasional work services;
- Self-employed workers providing services for any of the Armani Group's Companies;
- Candidates engaged in selection processes, as long as the information on the reported violation was acquired during the recruitment process or during pre-contractual negotiations;
- Volunteers and trainees, paid and unpaid;
- Persons belonging to the administrative, management or supervisory bodies of the Armani Group's Companies, including non-executive members;
- Any persons working under the supervision and direction of contractors, subcontractors and suppliers of the Armani Group's Companies, including partners, consultants and all those who are directly or indirectly engaged in a work-based relationship with the Armani Group's Companies.

This Policy applies to the above categories even in cases where the legal relationship with the Armani Group has since ended or is yet to begin, as long as the Whistleblower has acquired the information on the reported violation in the Work-related context.

3.2 Other protected parties

The measures for the protection of Whistleblowers as described in paragraph 6 shall also apply to:

- Facilitators;
- Persons operating within the same Work-related context as the Whistleblower, such as colleagues with whom the Whistleblower has a regular and current relationship, or those with whom there is a stable emotional bond or family relationship;
- legal entities that the Whistleblower owns or works for, as well as legal entites operating within the same sector/context.

These measures shall also apply to Whistleblowers who have submitted an anonymous report and have been subsequently identified.

3.3 Material scope of application

Reports may concern any information on violations or conduct aimed at concealing the commission thereof, as well as Retaliatory measures taken against the Whistleblowers and/or other protected parties. More specifically, violations within the meaning of this Policy include the following:

- Violations within the meaning of the Whistleblowing Directive and related transposing legislation²;
- Relevant illicit conduct with regard to Legislative Decree 231/2001 or violations of the relative organisation and management models implemented, where applicable, by the Armani Group's Companies, if not otherwise included in the categories defined by the Whistleblowing Directive;

The Armani Group has decided to consider and will handle ordinarily any Report concerning conducts which deviate from the Code of Ethics, the Sustainability Code for suppliers or from other company procedures adopted by the Armani Group, as well as any kind of harassment or discrimination, including bullying, discrimination and abuses of human, civil and trade union rights, etc.

3.4 Non admissible reports

The scope of application of this Policy does not include reports:

- Concerning disputes, demands or requests resulting from an interest of personal nature made by the Whistleblower with regard to their work relationships or to their relationships with those above in the workplace hierarchy;
- Of a concern to national security or to tenders and contracts relating to matters of defence or national security, unless such matters fall within secondary European Union law.

3.5 Report contents

Reports should be corroborated by well documented and substantiated information, in order to aid the designated functions in verifying whether the reports are to be deemed admissible and sufficiently founded. In particular, reports should contain the following:

- The Whistleblower's personal details, as in name, surname, email address, phone number and the role they occupy in the company or the company function they work for. The Armani Group has decided it will also consider and ordinarily treat any reports made anonymously³;
- A detailed description of the reported events, as well as specific circumstances such as the time and place in which they occurred;
- Personal details or further elements which may help identify the subjects to whom the reported events are attributed (for example their role or relationship with the Armani Group).

To help further substantiate the Report, the Whistleblower may even attach documents to support its validity, as well as refer to any other subjects who could account for the reported information or to other sources which could contain evidence of what has been reported on.

2 Listed in Annex 2 to this Policy.

3 Reports relating to the Armani Group's Company based in Belgium that have been made anonymously will be treated equally to Reports which contain the Whistleblower's personal details.

4. Internal reporting channel and management of internal reports

4.1 Internal reporting channel

The Armani Group has set up an internal Reporting channel through a dedicated platform (“Whistleblowing Platform”), which guarantees the confidentiality of the identity of the Whistleblower, of those reported on, of other parties involved or who have been mentioned in the Report, as well as of the Report’s contents and of any supporting documents supplied by the Whistleblower.

The Whistleblowing Platform is accessible via the Company’s intranet and the Armani Group’s website.

Through the Whistleblowing Platform, the Whistleblower can:

- Submit a written Report;
- Request contact details to submit the Report orally (via telephone or in person).

The Whistleblowing Platform allows the Whistleblower to submit the Reports either sharing their personal details or anonymously.

The management of the Whistleblowing Platform has been assigned to a specialised External Company, tasked with receiving and making a preliminary assessment of each Report.

The internal Reporting Channel is activated and updated with the prior involvement of the competent trade union representatives or organisations (RSA, RSU or, in their absence, territorial organisations of the trade union associations that are comparatively most representative at national level). Such involvement is of a prior informational nature and provides for a mandatory deadline for any observations.

Should a Report be received outside the dedicated channel, the recipient is required, in compliance with the confidentiality of the Reporting Person’s identity and the content of the Report, to forward it to the Managing Body within seven days of receipt. Until the transmission to the Managing Body, the recipient is required to uphold the confidentiality of the Report’s contents and of the identity of the Whistleblower, of those reported on, of other parties involved or who have been mentioned in the Report.

4.2 Management of internal Reports

For each internal Report received, the External Company:

- Notifies the Whistleblower of its receipt within 7 days;
- In the event of a request for an in-person or telephone meeting, forwards the request to the Managing Body and schedules it within a reasonable timeframe. Following the meeting, minutes are drawn up, shared with the Whistleblower and signed by the latter;
- Can request any additional information or documentation from the Whistleblower relating to the Report, if deemed necessary;
- Conducts a preliminary analysis of the Report in order to assess whether it falls within the scope of this Policy and meets its contents requirements;

- Compiles a document summarising the findings from the preliminary assessment, addressed to the Whistleblowing Managing Committee. It should be noted that, if the Report were to refer to a member of the Whistleblowing Managing Committee, the summary shall only be shared with the member who are not involved in the reported events.

Where the subject matter of the report may constitute an offence under Legislative Decree 231/2001, the Manager shall inform the Supervisory Body (OdV) of the relevant Company of the Report received.

The Manager shall also inform the Steering Committee for Gender Equality and Inclusion regarding Reports relating to gender equality, discrimination or harassment. In the case of Reports concerning minors registered with Pallacanestro Olimpia Milano S.S.R.L., the Manager shall inform the Safeguarder. Where one or more members of the Managing Body find themselves in a conflict of interest situation, the handling of the Report shall follow the process set out in the Company's internal investigations procedure.

Following the preliminary analysis carried out by the External Company, it classifies the report as either of the following:

- **Non admissible Report:**

- Does not fall within the scope of this Policy, as in it has been submitted by persons other than the Whistleblowers, or is related to non reportable violations, as defined by this Policy;
- Is generic/vague in its contents or is supplemented by irrelevant or inappropriate documentation, or does not contain enough factual or substantiated elements to allow further assessment;

- **Admissible report:** meets the conditions of this Policy and is sufficiently substantiated and/or documented.

For each admissible Report, the Whistleblowing Managing Committee begins its analysis and investigation activities to verify the validity of the reported information ("investigation"), for which they may use the support from Company bodies/functions and/or external consultants (while guaranteeing continued confidentiality and protection), following the framework set out in the Company's internal investigations procedure.

During these activities further information or documentation may be requested to the Whistleblower, as well as their involvement or any other contribution if needed.

Within three months from the receipt date, based on the information shared with the Whistleblowing Managing Committee, the External Company provides Feedback to the Whistleblower on the inadmissibility of the Report or on the outcome of the investigation carried out for Reports otherwise deemed admissible. If such investigation activities were to require additional time for their completion, the Feedback will concern the progress of said activities and will be provided proactively by the Manager with periodic updates at least every three months from the date of the first feedback until the conclusion of the investigation activities.

Upon completion of the investigation, the Whistleblowing Managing Committee drafts a summary report of the verification steps taken and of their outcomes. The summary report can then be shared with the competent/interested Company bodies and functions, also to define the appropriate action to be taken, including possible disciplinary/sanction measures or remedial actions to protect the Armani Group.

All Reports are archived and retained, non-anonymised, along with the relating documentation, including that related to the investigation activities/action to be taken (if any), in an ad-hoc archive for five years and retained in anonymised form for a further five years.

5. External reporting channel

In case any of the following conditions apply, the Whistleblower can make a Report via the external Reporting channels⁴ specially designated by competent authorities in the Relevant countries⁵:

- Internal reporting channels are not operational or do not fulfill the requirements provided by the Whistleblowing Decree and by other local laws transposing the Whistleblowing Directive;
- The Whistleblower has already submitted an internal Report in accordance with the provisions set out above, which has not received adequate follow-up;
- The Whistleblower has reasonable grounds to believe that if they were to submit an internal Report, this may not be adequately followed up or it may lead to a risk of Retaliatory measures;
- The Whistleblower has reasonable grounds to believe that the violation constitutes an imminent or obvious danger to the public interest.

6. Protective and supportive measures

6.1 Protection of Confidentiality

The External Company and the Whistleblowing Managing Committee are obliged to maintain the confidentiality with respect to the identity of the Whistleblower, of the persons mentioned or otherwise involved in the Report, as well as of the Report's contents and attached documentation.

These are also forbidden from disclosing such information, unless consent to do so has been granted by the Whistleblower, as well as any information through which one may trace back to the identity of the Whistleblower, of any Facilitator and of other persons involved or mentioned in the Report.

Such information may be then shared with the competent or interested Armani Group company structures and with any external consultants appointed by the Whistleblowing Managing Committee to carry out the investigation activities. In any case only what is necessary to complete said activities shall be shared.

6.2 Protection against Retaliatory measures

The Armani Group does not tolerate any kind of threat, Retaliatory measure, sanction or discrimination against the Whistleblower or other protected persons who are entitled to:

- Claim compensation with the competent judicial authorities in the Relevant countries for damages incurred;
- Be reinstated in the workplace if dismissed;

⁴ Reports relating to the Armani Group's Companies based in France and Spain can be submitted directly through the external Reporting channels, without necessarily having already submitted a Report internally. The same applies to reports relating to the Armani Group's Company based in Portugal, as long as the reported violation is punishable by a fine greater than € 50.000.

⁵ Listed in Annex 3 to this Policy.

In order to guarantee the above protective measures, all of the following conditions must be met:

- Upon making the Report, complaint or Public Disclosure, the Whistleblower had reasonable grounds to believe that the information about the reported violations was true and fell within the material scope of this Policy;
- The Report was submitted under the conditions established by this Policy;
- The Retaliatory measures have been taken as a consequence of the Report, complaint or Public Disclosure.

The Armani Group provides for graduated and proportionate sanctions against individuals who: (i) carry out retaliatory acts, even if only attempted or threatened, against the Reporting Person or other protected individuals; (ii) obstruct or attempt to obstruct the Report; (iii) breach the obligation of confidentiality; (iv) have failed to properly manage the Reporting channel in compliance with applicable legislation; (v) have failed to carry out the verification and analysis activities of the Reports.

The Armani Group cannot guarantee the above protective measures⁶ and will take the appropriate disciplinary and/or legal measures to protect its rights, property or image against anyone who has made false and unfounded Reports in bad faith, with the intention of slandering, defaming or causing prejudice to the person involved or to other persons mentioned in the Report.

6.3 Additional protection and support

The Whistleblower may also benefit from any support measures that are offered by other third sector entities in agreement with the competent authorities from the Relevant countries. In particular, these may provide free information and advice to (potential) Whistleblowers on the protection against Retaliatory measures, on the rights of the persons involved, on how to make reports and on access to state-provided legal aid.

6.4 Limitation of the Whistleblower's responsibilities

The Whistleblower will not be held responsible with respect to potential disclosures of personal data or damages to the reputation of the reported party deriving from the Report, complaint or Public Disclosure, as long as the following conditions are met:

- Upon making the Report, the Whistleblower had reasonable grounds to believe that the disclosed information was necessary to reveal the reported conduct or violations;
- The Report was submitted under the conditions established by this Policy;
- The information was acquired lawfully.

⁶ The protection from Retaliatory measures is not granted to the Whistleblower if, with regard to the Report, they are found to be criminally liable, even by first instance judgement, for defamation or slander offences, or civilly liable to the same degree in cases of wilful misconduct and gross negligence.

7. Protection and processing of personal data

The processing of personal data, as well as the information contained within the Report, will be carried out in compliance with GDPR, the Whistleblowing Directive and Decree, and also with the national transposing laws in force in the Relevant countries. Please refer to the specific Privacy Policy accessible via the Armani Group's intranet and website.

8. Training and Awareness

The Armani Group plans and delivers specific training activities on whistleblowing, structured on two levels: (i) specific training, periodically updated, aimed at individuals involved in the management of Reports; (ii) general training, aimed at all employees and collaborators, designed to illustrate the conditions and channels for Reporting, the protections guaranteed to the Reporting Person and the conduct falling outside the scope of this Policy. Participation in training activities is mandatory for the identified recipients.

9. Adoption and circulation

The Armani Group has adopted this Policy and promotes its circulation via its intranet and on the website www.armanivalues.com.

This Policy is subject to periodical verification and updates. If any organisational and/or legislative changes should impact this Policy, it shall be reviewed and updated accordingly, and published via the above-mentioned channels.

Annex 1. Applicable Whistleblowing legislation in the Relevant countries (excluding Italy)

| COUNTRY | COMPANY | LEGISLATION | REFERENCES |
|------------------------|--|--|--|
| Austria | GA RETAIL S.r.l. - AUSTRIAN BRANCH | Bundesgesetz über das Verfahren und den Schutz bei Hinweisen auf Rechtsverletzungen in bestimmten Rechtsbereichen (HinweisgeberInnenschutzgesetz – HSchG) | https://www.parlament.gv.at/dokument/XXVII/BNR/695/fname_1517294.pdf |
| Belgium | GA RETAIL S.r.l. - BELGIAN BRANCH | 28 November 2022. - Loi sur la protection des personnes qui signalent des violations au droit de l'Union ou au droit national constatées au sein d'une entité juridique du secteur privé | https://www.ejustice.just.fgov.be/eli/loi/2022/11/28/2022042980/justel |
| France | GA RETAIL S.r.l. - FRENCH BRANCH ALIA FRANCE (Ex Caffè 42 Croisette) 21 FPP société par actions simplifiée | Loi n° 2022-401 du 21 mars 2022 visant à améliorer la protection des lanceurs d'alerte | https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000045388745 |
| Germany | GA RETAIL S.r.l. - GERMAN BRANCH | Gesetz für einen besseren Schutz hinweisgebender Personen (Hinweisgeberschutzgesetz - HinSchG) | https://www.recht.bund.de/bgbl/1/2023/140/VO.html |
| Greece | ULTIMATE S.a. | Νόμος 4990/2022 | https://www.lawspot.gr/nomikes-plirofories/nomothesia/nomos-4990-2022 |
| Ireland | GA RETAIL S.r.l. - IRISH BRANCH | Protected Disclosures Act 2014 Protected Disclosures (Amendment) Act 2022 | https://www.irishstatutebook.ie/eli/2014/act/14/enacted/en/pdf https://data.oireachtas.ie/ie/oireachtas/act/2022/27/eng/enacted/a2722.pdf |
| The Netherlands | GA RETAIL S.r.l. - HOLLAND BRANCH | Wet bescherming klokkenluiders | https://www.wetbeschermingklokkenluiders.nl/wetstraject/wetstekst |
| Portugal | GA RETAIL S.r.l. - SUCURSAL EN PORTUGAL | Lei n.º 93/2021, de 20 de dezembro | https://diariodarepublica.pt/dr/detalhe/lei/93-2021-176147929 |
| Principality of Monaco | GIORGIO ARMANI MONACO S.a.m. | No specific legislation applicable | No specific legislation applicable |
| Spain | GA RETAIL S.r.l. - SUCURSAL EN ESPANA | Ley 2/2023, de 20 de febrero, reguladora de la protección de las personas que informen sobre infracciones normativas y de lucha contra la corrupción | https://www.boe.es/buscar/act.php?id=BOE-A-2023-4513 |
| Switzerland | GA RETAIL S.r.l. - SWISS BRANCH | No specific legislation applicable | No specific legislation applicable |
| United Kingdom | GA RETAIL S.r.l. - UK BRANCH | Public Interest Disclosure Act 1998 ("PIDA") | https://www.legislation.gov.uk/ukpga/1998/23/contents |

Annex 2.

Additional violations provided by the national laws transposing the Whistleblowing Directive or other applicable legislation in the relevant countries (excluding Italy)

| COUNTRY | COMPANY | ADDITIONAL VIOLATIONS |
|------------------------|--|--|
| Austria | GA RETAIL S.r.l. - AUSTRIAN BRANCH | Criminal offences according to Sections 302 to 309 of the Criminal Code (Federal Law N. 60/1974) |
| Belgium | GA RETAIL S.r.l. - BELGIAN BRANCH | Offences relating to tax and social fraud |
| France | GA RETAIL S.r.l. - FRENCH BRANCH ALIA FRANCE (Ex Caffè 42 Croisette) 21 FPP société par actions simplifiée | Information relating to a crime, misdemeanour, a threat or harm to the general interest, a violation or an attempt to conceal a violation of an international commitment duly ratified or approved by France, of a unilateral act of an international organisation taken based on such a commitment, of European Union law, or of a law or regulation. |
| Germany | GA RETAIL S.r.l. - GERMAN BRANCH | <ul style="list-style-type: none">- Violations that are punishable by law;- Violations that are subject to a fine if the violated regulation serves to protect life, limb or health or to protect the rights of employees or their representative bodies. |
| Greece | ULTIMATE S.a. | No additional violations |
| Ireland | GA RETAIL S.r.l. - IRISH BRANCH | <ul style="list-style-type: none">- Failures to comply with any legal obligation;- Miscarriages of justice;- Unlawful or otherwise improper use of funds or resources of a public body. |
| The Netherlands | GA RETAIL S.r.l. - HOLLAND BRANCH | An act or omission with regard to which the public interest is at stake in connection with: <ul style="list-style-type: none">- a breach or risk of a breach of a statutory regulation or of internal rules that impose a specific obligation and have been established by an employer on the basis of a statutory regulation;- A risk to public health, public safety or the environment, or an improper act or omission that jeopardises the proper functioning of the public services or an undertaking. A public interest is in any event at stake if the act or omission affects more than just personal interests and is either part of a pattern or structural in nature, or is serious or broad in scope. |
| Portugal | GA RETAIL S.r.l. - SUCURSAL EN PORTUGAL | Violent and highly-organised crimes, as well as crimes referred to in Law no. 5/2002 of 11 January which establishes measures to combat organized and economic-financial crime. |
| Principality of Monaco | GIORGIO ARMANI MONACO S.a.m. | No additional violations |
| Spain | GA RETAIL S.r.l. - SUCURSAL EN ESPANA | Actions or omissions that may constitute a serious or very serious criminal or administrative infraction. In any case, all serious or very serious criminal or administrative infractions that imply economic loss for the Public Treasury and Social Security will be understood to be included. |
| Switzerland | GA RETAIL S.r.l. - SWISS BRANCH | No additional violations. |
| United Kingdom | GA RETAIL S.r.l. - UK BRANCH | <ul style="list-style-type: none">- Failures to comply with any legal obligation;- Miscarriages of justice. |

Annex 3.

Competent Authorities with regard to Whistleblowing in the relevant countries (excluding Italy)

| COUNTRY | COMPANY | COMPETENT AUTHORITY |
|---------|-------------------------------------|--|
| Austria | GA RETAIL S.r.l. - AUSTRIAN BRANCH | <ul style="list-style-type: none"> - Anti-corruption: Bundesamt zur Korruptionsprävention und Korruptionsbekämpfung – BAK - Financial markets: Finanzmarktaufsichtsbehörde - FMA - Audit supervision: Abschlussprüferaufsichtsbehörde - Market competition: Bundeswettbewerbsbehörde - Accounting: Bilanzbuchhaltungsbehörde - Anti-money laundering: Geldwäschemeldestelle - Tax consultancy and auditing: Kammer der Steuerberater und Wirtschaftsprüfer - KSW - The chambers of notaries and the Notarial Code: Die bei den Notariatskammern aufgrund § 154 Abs. 4 Notariatsordnung eingerichteten sicheren Kommunikationskanäle - Disciplinary statute for lawyers: Die bei den Rechtsanwaltskammern aufgrund § 20a Disziplinarstatut für Rechtsanwälte und Rechtsanwaltsanwärter eingerichteten sicheren Kommunikationskanäle |
| Belgium | GA RETAIL S.r.l. - BELGIAN BRANCH | <ul style="list-style-type: none"> - Le Médiateur fédéral - Other competent authorities as indicated and coordinated by the Médiateur fédéral, tasked with establishing their own reporting channel. |
| France | GA RETAIL S.r.l. - FRENCH BRANCH | <p>Public procurement contracts:</p> <ul style="list-style-type: none"> - 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 <p>Financial services, products and markets, and prevention of money laundering and terrorist financing:</p> <ul style="list-style-type: none"> - 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 <p>Product safety and conformity:</p> <ul style="list-style-type: none"> - Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF) - Service central des armes et explosifs (SCAE) <p>Transport safety:</p> <ul style="list-style-type: none"> - 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 <p>Environmental protection:</p> <ul style="list-style-type: none"> - Inspection générale de l'environnement et du développement durable (IGEDD) <p>Radiation protection and nuclear safety:</p> <ul style="list-style-type: none"> - Autorité de sûreté nucléaire (ASN) <p>Food safety:</p> <ul style="list-style-type: none"> - 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) |
| | ALIA FRANCE (Ex Caffè 42 Croisette) | |

| COUNTRY | COMPANY | COMPETENT AUTHORITY |
|---------|---------------------------------------|---|
| France | 21 FPP société par actions simplifiée | <p>Employment and professional training: - Délégation générale à l'emploi et à la formation professionnelle (DGEFP)</p> <p>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;</p> <p>Rights and freedoms in transactions with state administrations, local institutions, public institutions and entities performing public service duties: - Défenseur des droits</p> <p>Interests and rights of children: - Défenseur des droits</p> <p>Discrimination: - Défenseur des droits</p> <p>Code of conduct for persons engaged in security activities: - Défenseur des droits</p> |
| Germany | GA RETAIL S.r.l. - GERMAN BRANCH | <p>- Justice: Bundesamt für Justiz - Financial institutions: Bundesanstalt für Finanzdienstleistungsaufsicht (BaFin) - Market competition: Bundeskartellamt</p> |
| Greece | ULTIMATE S.a. | Εθνική Αρχή Διαφάνειας (National Transparency Authority - NTA) |
| Ireland | GA RETAIL S.r.l. - IRISH BRANCH | <p>Office of the Protected Disclosures Commissioner (OPDC)</p> <p>Broadcasting and Communication: - Coimisiún na Meán - The Commission for Communications Regulation (ComReg) - The Irish Film Classification Office (IFCO) - Oifig Choimisinéir na dTeangacha Oifigiúla</p> |

| COUNTRY | COMPANY | COMPETENT AUTHORITY |
|---------|---------------------------------|---|
| Ireland | GA RETAIL S.r.l. - IRISH BRANCH | <p>Business, finance or fraud:</p> <ul style="list-style-type: none"> - The Central Bank of Ireland (CBI) - The Companies Registration Office (CRO) - Commission of the Competition and Consumer Protection Commission (CCPC) - The Health Insurance Authority (HIA) - The Insolvency Service of Ireland - The Intellectual Property Office of Ireland (IPOI) - The Irish Auditing and Accounting Supervisory Authority - The Irish Takeover Panel - The Legal Metrology Service - The National Standards Authority of Ireland - Office of the Comptroller and Auditor General - Office of the Director of Corporate Enforcement - Office of the Revenue Commissioners - The Pensions Authority - The Personal Injuries Assessment Board - The Private Security Authority - The Property Services Regulatory Authority - The Registry of Beneficial Ownership of Companies and Industrial and Provident Societies - The Registry of Friendly Societies - The Standards in Public Office Commission <p>Charities:</p> <ul style="list-style-type: none"> - The Charities Regulatory Authority (CRA) - The Registry of Friendly Societies <p>Children's Interest:</p> <ul style="list-style-type: none"> - The Adoption Authority of Ireland - Oberstown Children Detention Campus - Tusla – The Child and Family Agency <p>Consumer Protection:</p> <ul style="list-style-type: none"> - The Commission for Communications Regulation (ComReg) - Commission of the Competition and Consumer Protection Commission (CPC) - The Irish Film Classification Office (IFCO) - The National Milk Agency - The National Standards Authority of Ireland - The Personal Injuries Assessment Board <p>Data protection and freedom of information:</p> <ul style="list-style-type: none"> - The Data Protection Commission |

| COUNTRY | COMPANY | COMPETENT AUTHORITY |
|---------|---------------------------------|--|
| Ireland | GA RETAIL S.r.l. - IRISH BRANCH | <p>Education:</p> <ul style="list-style-type: none"> - The Higher Education Authority (HEA) - The Marine Institute - The Nursing and Midwifery Board of Ireland (NMBI) - The Pre-Hospital Emergency Care Council (PHECC) - Quality and Qualifications Ireland (QQI) - The Road Safety Authority - SOLAS (An tSeirbhís Oideachais Leanúnaigh agus Scileanna) - The Further Education and Training Authority - The State Examinations Commission - The Teaching Council - Tusla – The Child and Family Agency <p>Employment Affairs and Industrial Relations:</p> <ul style="list-style-type: none"> - Office of the Commission for Public Service Appointments - The Registry of Friendly Societies - SOLAS (An tSeirbhís Oideachais Leanúnaigh agus Scileanna) - The Further Education and Training Authority - The Workplace Relations Commission (WRC) <p>Environment:</p> <ul style="list-style-type: none"> - The Environmental Protection Agency (EPA) - The Legal Metrology Service - The Office of the Planning Regulator <p>Farming and Veterinary:</p> <ul style="list-style-type: none"> - The Health Products Regulatory Authority (HPRA) - The National Milk Agency - The Veterinary Council of Ireland <p>Gambling:</p> <ul style="list-style-type: none"> - Bord na gCon - Horse Racing Ireland - The Irish Horseracing Regulatory Board - Regulator of The National Lottery <p>Government:</p> <ul style="list-style-type: none"> - The Standards in Public Office Commission <p>Health and Safety:</p> <ul style="list-style-type: none"> - The Commissioner for Railway Regulation - The Food Safety Authority of Ireland (FSAI) - The Health and Safety Authority (HSA) - The Irish Aviation Authority (IAA) - The National Transport Authority - The Road Safety Authority (RSA) - Sport Ireland - Transport Infrastructure Ireland / National Roads Authority |

| COUNTRY | COMPANY | COMPETENT AUTHORITY |
|---------|---------------------------------|--|
| Ireland | GA RETAIL S.r.l. - IRISH BRANCH | <p>Health and Social Care:</p> <ul style="list-style-type: none"> - The Dental Council - The Health and Social Care Professional Council (CORU) - The Health Information and Quality Authority (HIQA) - The Health Insurance Authority (HIA) - The Health Products Regulatory Authority (HPRA) - The Medical Council - The Mental Health Commission - The Nursing and Midwifery Board of Ireland (NMBI) - The Pharmaceutical Society of Ireland - The Pre-Hospital Emergency Care Council (PHECC) - Tusla – The Child and Family Agency - The Veterinary Council of Ireland <p>Horse and Greyhound Industry:</p> <ul style="list-style-type: none"> - Bord na gCon - Horse Racing Ireland - The Irish Coursing Club - The Irish Horseracing Regulatory Board <p>Housing:</p> <ul style="list-style-type: none"> - The Office of the Planning Regulator - The Property Services Regulatory Authority - The Residential Tenancies Board <p>Local Authorities</p> <p>Maritime & Inland Waterways:</p> <ul style="list-style-type: none"> - The Commissioners of Irish Lights - Inland Fisheries Ireland - The Marine Institute - The Sea Fisheries Protection Authority - Water Safety Ireland - Waterways Ireland <p>Pensions:</p> <ul style="list-style-type: none"> - The Pensions Authority <p>Police and Justice:</p> <ul style="list-style-type: none"> Garda Síochána Ombudsman Commission (GSOC) Legal Services Regulatory Authority Oberstown Children Detention Campus <p>Public Administration:</p> <ul style="list-style-type: none"> - Oifig Choimisinéir na dTeangacha Oifigiúla - Office of the Commission for Public Service Appointments - Office of the Comptroller and Auditor General - The Standards in Public Office Commission <p>Sports:</p> <ul style="list-style-type: none"> - Sport Ireland |

| COUNTRY | COMPANY | COMPETENT AUTHORITY |
|------------------------|---|--|
| Ireland | GA RETAIL S.r.l. - IRISH BRANCH | <p>Tax:</p> <ul style="list-style-type: none"> - Office of the Revenue Commissioners - The Central Bank of Ireland (CBI) <p>Tourism and Regional Development:</p> <ul style="list-style-type: none"> - The Commission for Aviation Regulation - The National Tourism Development Authority - Fáilte Ireland - The Office of the Planning Regulator - Waterways Ireland - The Western Development Commission <p>Transport:</p> <ul style="list-style-type: none"> - The Commission for Aviation Regulation - The Commission for Railway Regulation - Córas Iompair Éireann (CIÉ) - The Irish Aviation Authority (IAA) - The National Transport Authority - The Road Safety Authority (RSA) - Transport Infrastructure Ireland / National Roads Authority <p>Utilities</p> <p>The Commission for Regulation of Utilities (CRU)</p> |
| The Netherlands | GA RETAIL S.r.l. - HOLLAND BRANCH | <ul style="list-style-type: none"> - The Whistleblowing Authority: Huis Voor Klokkenluiders - Markets and consumers: Autoriteit Consument en Markt (ACM) - Financial markets: Autoriteit Financiële Markten (AFM) - Data protection: Autoriteit persoonsgegevens - Financial institutions: De Nederlandsche Bank N.V. - Health and youth care: Inspectie gezondheidszorg en jeugd - Healthcare: Nederlandse Zorgautoriteit (NZa) - Nuclear safety and radiation protection: Autoriteit Nucleaire Veiligheid en Stralingsbescherming |
| Portugal | GA RETAIL S.r.l. - SUCURSAL EN PORTUGAL | <ul style="list-style-type: none"> - The Federal Prosecutor: O Ministério Público Federal - Criminal offences: Os órgãos de polícia criminal - Financial institutions and anti-money laundering: O Banco de Portugal - Public institutions: Os institutos públicos - Other administrative authorities: As autoridades administrativas independentes - Other inspectorates and State administrative services: As inspeções gerais e entidades equiparadas e outros serviços centrais da administração direta do Estado dotados de autonomia administrativa - Local authorities: As autarquias locais - Public sector associations: As associações públicas |
| Principality of Monaco | GIORGIO ARMANI MONACO S.a.m. | No specific authority indicated by the applicable legislation |
| Spain | GA RETAIL S.r.l. - SUCURSAL EN ESPANA | <ul style="list-style-type: none"> - Autoridad Independiente de Protección del Informante (A.A.I.) - Oficina Antifraude Cataluña - Agencia Valenciana Antifrau |
| Switzerland | GA RETAIL S.r.l. - SWISS BRANCH | No specific authority indicated by the applicable legislation |

COUNTRY**United Kingdom****COMPANY**

GA RETAIL S.r.l. - UK BRANCH

COMPETENT AUTHORITY

Broadcasting and communication:

- The Office of Communications (known as Ofcom)

Business, finance or fraud:

- Accounts Commission for Scotland
- The Auditor General for Wales
- The Auditor General for Scotland
- Audit Scotland
- The Bank of England
- Commissioner for Ethical Standards in Public Life in Scotland
- Commissioners for HM Revenue and Customs (HMRC)
- The Comptroller and Auditor General
- The Director of the Serious Fraud Office
- The Financial Conduct Authority (FCA)
- Financial Reporting Council Limited and its conduct committee
- The Lord Advocate, Scotland
- Payment Systems Regulator
- Prudential Regulation Authority
- Public Services Ombudsman for Wales
- Revenue Scotland
- The Secretary of State for Business and Trade

Charities:

- The Charity Commission for England and Wales
- Office of the Scottish Charity Regulator

Children's interest:

- Children's Commissioner for England
- Children's Commissioner for Wales
- Children and Young People's Commissioner Scotland
- His Majesty's Chief Inspector of Education, Children's Services and Skills ('the Chief Inspector')
- The National Society for the Prevention of Cruelty to Children (NSPCC)
- Welsh ministers

Consumer protection:

- Competition and Markets Authority
- Your local authority

Cyber:

- Gas and Electricity Markets Authority (known as Ofgem)
- Secretary of State for Energy Security and Net Zero

Data protection and freedom of information:

- The Information Commissioner
- The Scottish Information Commissioner

Defence procurement:

- Single Source Regulations Office

COUNTRY**United Kingdom****COMPANY**

GA RETAIL S.r.l. - UK BRANCH

COMPETENT AUTHORITY

Education:

- His Majesty's Chief Inspector of Education, Children's Services and Skills ('the Chief Inspector')
- Office of Qualifications and Examinations Regulation (Ofqual)
- Qualifications Wales
- Secretary of State for Education

Environment:

- The Environment Agency
- Environmental Standards Scotland
- Natural Resources Wales
- Office for Environmental Protection
- The Scottish Environment Protection Agency

Equalities and human rights:

- Equality and Human Rights Commission

Food standards:

- The Food Standards Agency (FSA)
- The National Food Crime Unit (NFCU)
- Food Standards Scotland
- Older People's Commissioner
- Your local authority

Health and safety:

- The Health and Safety Executive
- Office for Nuclear Regulation
- Office of Rail and Road
- Your local authority

Healthcare:

- Care Quality Commission
- Healthwatch England
- National Guardian's Office
- General Chiropractic Council
- General Dental Council
- General Medical Council
- General Optical Council
- General Osteopathic Council
- General Pharmaceutical Council
- Healthcare Improvement Scotland
- Health and Care Professions Council
- NHS Counter Fraud Authority
- NHS England
- Nursing and Midwifery Council
- Scottish Public Services Ombudsman
- The Secretary of State for Health and Social Care
- Medicines & Healthcare Products Regulatory Agency
- Healthcare Inspectorate Wales

COUNTRY**United Kingdom****COMPANY**

GA RETAIL S.r.l. - UK BRANCH

COMPETENT AUTHORITY

Housing:

- Registers of Scotland
- Regulator of Social Housing
- Scottish Housing Regulator
- Welsh ministers

Local authorities:

- England: The Comptroller and Auditor General
- Scotland: Accounts Commission for Scotland
- Wales: The Auditor General for Wales
- Commissioners nominated under section 15(6) of the Local Government Act 1999

Pensions:

- The Pensions Regulator

Police and justice:

- Chief Executive of the Criminal Cases Review Commission
- The Chief Executive of the Scottish Criminal Cases Review Commission
- The Director of the Serious Fraud Office
- Elected Local Policing Bodies
- Independent Office for Police Conduct (IOPC)
- National Crime Agency
- Police and Crime Panels

Social care:

- Care Inspectorate (Social Care & Social Work Improvement Scotland)
- Care Quality Commission
- Healthcare Improvement Scotland
- His Majesty's Chief Inspector of Education, Children's Services and Skills ('the Chief Inspector')
- Scottish Social Services Council
- Social Care Wales
- Social Work England
- Welsh ministers

Tax:

- Commissioners for HM Revenue and Customs (HMRC)
- Revenue Scotland
- The Welsh Revenue Authority

Trade unions:

- The Certification Officer

| COUNTRY | COMPANY | COMPETENT AUTHORITY |
|----------------|------------------------------|---|
| United Kingdom | GA RETAIL S.r.l. - UK BRANCH | <p>Transport:</p> <ul style="list-style-type: none"> - Civil Aviation Authority - Office of Rail and Road - The Secretary of State for Transport <p>Utilities:</p> <ul style="list-style-type: none"> - Drinking Water Inspectorate - The Gas and Electricity Markets Authority (known as Ofgem) - Water Services Regulation Authority (known as Ofwat) - The Water Industry Commission for Scotland |

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