



Accounting & Auditing Complaints

Introduction

This policy establishes the framework adopted by Bending Spoons S.p.A. (“**Bending Spoons**”) for the reporting and management of accounting complaints, in accordance with Rule 10A-3(b)(3) of the U.S. Securities Exchange Act of 1934 (“**Rule 10A-3(b)(3)**”).

The audit committee periodically reviews this policy and recommends any proposed amendments to the board of directors.

Reportable matters

“**Accounting complaints,**” as defined under Rule 10A-3(b)(3), are reports relating to accounting, auditing, internal controls, or financial reporting matters. Examples include the following:

- Fraud against investors, securities or banking fraud, or fraudulent statements to the U.S. Securities and Exchange Commission (“**SEC**”)
- Violations of SEC rules and regulations or other applicable laws relating to financial reporting, accounting records, internal controls, or audits
- Fraud or misconduct in the preparation, evaluation, review, or audit of financial statements
- Significant deficiencies in, or intentional noncompliance with, internal accounting controls
- False or misleading statements in financial records or reports, or in audit reports
- Materially inaccurate or incomplete reporting of Bending Spoons’ operating results or financial condition

Complaints that do not constitute accounting complaints may still fall within the scope of whistleblowing reports under Bending Spoons’ Organization, Management, and Control Model or Code of Ethics and, in such cases, are handled in accordance with those frameworks.

Reporting of accounting complaints

Accounting complaints may be submitted by team members, vendors, customers, shareholders, and other third parties of Bending Spoons or its affiliates using one of the procedures described in this section.



Individuals submitting an accounting complaint should provide as much detail and supporting information as possible to facilitate the review and investigation.

Reporter confidentiality and protection

Where compatible with the reporting channel used, Bending Spoons team members may elect to report anonymously in line with Rule 10A-3(b)(3). Upon request, Bending Spoons treats accounting complaints submitted by team members as confidential and protects the identity of reporting team members, where disclosed, to the fullest extent possible, consistent with the need to conduct an effective investigation.

For accounting complaints submitted by individuals other than team members, Bending Spoons is not required to ensure confidentiality or anonymity.

Bending Spoons does not discipline, discriminate against, or retaliate against any person who, in good faith, reports an accounting complaint or assists in its investigation, nor does it tolerate any such conduct.

Whistleblowing platform

The preferred channel for submitting an accounting complaint is through [the Bending Spoons whistleblowing platform](#).

Accounting complaints submitted via the whistleblowing platform may be received by a third-party service provider engaged to operate the platform, or by a designated internal individual. All information received through the platform is documented and provided to the compliance lead.

Compliance lead

Alternatively, accounting complaints may be submitted to the compliance lead directly. Submissions may be made through any of the following means:

- In-person meeting
 - Physical mail to:
Bending Spoons S.p.A.
Via Nino Bonnet 10
20154 Milan
Italy
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Attention: Compliance Lead—Private and Confidential

Audit committee

Lastly, any person with an accounting complaint may report to the audit committee directly. Submissions may be made through any of the following means to one or more members of the audit committee:

- In-person meeting
- Physical mail to:
Bending Spoons S.p.A.
Via Nino Bonnet 10
20154 Milan
Italy
Attention: Audit Committee—Private and Confidential

Management of accounting complaints

Accounting complaints are managed by the compliance lead, the audit committee, or another person designated by the audit committee, each acting as the “**report handler.**” In the event of the compliance lead’s extended absence with no formal replacement, the chair of the audit committee covers their responsibilities in the context of this policy.

The report handler reviews accounting complaints and may investigate them directly or assign the investigation, in whole or in part, to other team members or third-party service providers, including outside counsel. All individuals involved in the handling of accounting complaints, including any third-party service providers, will comply with this policy.

Where appropriate, investigations are conducted in coordination with the Bending Spoons Legal team.

Unless otherwise directed by the report handler, individuals supporting the investigation will report their findings to the report handler. Where appropriate, they may also recommend disciplinary or corrective actions.

In specific circumstances, the report handler may determine that an accounting complaint should be managed through alternative procedures. This includes cases involving pending or reasonably anticipated litigation, which must be reported to the audit committee.



Bending Spoons provides appropriate resources, as determined by the report handler, to support the investigation, including to engage third-party service providers.

Audit committee oversight

The audit committee oversees the management of accounting complaints. Report handlers must update the audit committee, and any director or executive officer designated by the audit committee, at least once per calendar quarter.

Such updates must summarize all accounting complaints received during the preceding quarter and the status of previously open complaints, including those closed during the period. They must include, for each complaint:

- The name of the reporting person, unless the complaint was submitted anonymously, in which case the update should so indicate
- A description of the substance of the accounting complaint
- The status of the investigation
- Any conclusions reached by the investigators
- Any findings and recommendations

Access to records

Records of accounting complaints are confidential, and access is restricted to the relevant report handlers, any person designated by them to investigate the complaint, members of the audit committee, the Bending Spoons Legal team, and team members or third-party service providers involved in the investigation in accordance with this policy.

The audit committee may grant access to such records as appropriate.

Records are not disclosed publicly, except as required by applicable laws or internal policies.

Retention of records

Records of accounting complaints are retained for at least five years from the date of the complaint.

After this time, records may be destroyed unless they may be relevant to any pending or reasonably foreseeable litigation, inquiry, or investigation. In such cases, records are retained for the duration of such proceedings and any additional period as required.



Changelog

- First approved by the board of directors of Bending Spoons S.p.A. on 28 May 2026 and effective as of 30 June 2026