

**WHISTLEBLOWING POLICY**

PROCEDURE FOR THE MANAGEMENT OF REPORTS IN COMPLIANCE WITH THE PROVISIONS OF  
LEGISLATIVE DECREE March 10, 2023, No. 24 (WHISTLEBLOWING LAW).

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DATE	APPROVED
13.12.2023	CEO and BoD
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## 1) DEFINIZIONI

For the purposes of this Policy:

- "ANAC" refers to the National Anti-Corruption Authority.
- "Code of Ethics" indicates the Code adopted by the Company, which is an integral part of the MOG231.
- "Whistleblowing Committee" indicates the committee managing the Reports, composed of the following individuals:
  - Legal Affairs & Compliance Manager of the Company;
  - External Member with requirements of autonomy, independence, and professionalism – Attorney Giacomo Escobar;
  - Human Resources Manager of L&S (HR Manager).
- "Public Disclosure" refers to the public dissemination of information about violations, making them public through the press or electronic means or in any case through dissemination methods capable of reaching a large number of people, carried out in accordance with paragraph 9.3.
- "Facilitator" indicates the individual who assists the Reporting Subject in the Reporting process, operating within the same work context, and whose assistance must be kept confidential.
- "Whistleblowing Law" refers to Legislative Decree March 10, 2023, No. 24.
- "MOG231" indicates the Model of Organization, Management, and Control pursuant to Legislative Decree 231/01 adopted by the Company by resolution of the Board of Directors on July 27, 2023.
- "231 Oversight Body" refers to the 231 Oversight Body appointed by the Board of Directors of the Company as an independent and autonomous body responsible for overseeing compliance with MOG231 and the Code of Ethics.
- "Policy" indicates this procedure for managing Reports in accordance with the provisions of Legislative Decree March 10, 2023, No. 24.
- "Report" indicates any communication made by the Reporting Subject, openly or anonymously, in writing through one of the reporting channels or through Public Disclosure, concerning information about violations, including well-founded suspicions, of national and European Union regulations that harm public interest or the integrity of public administration or private entities committed within the organization of the entity with which the Reporting Subject or whistleblower has qualified legal relationships as considered by the legislator.
- "Internal Report" indicates the Report made in accordance with paragraph 9.1.
- "External Report" indicates the Report made in accordance with paragraph 9.2.
- "Company" refers to L&S ITALIA S.p.A. with registered office in Maron di Brugnera, Via Lino Zanussi, No. 8 – 33070 (PN), VAT number, tax code, and registration number with the Pordenone Chamber of Commerce: 01749420939.
- "Whistleblower" refers to the individual, among those indicated in paragraph 4), who reports information about violations acquired within the scope of their work context through an Internal Report, External Report, or Public Disclosure.
- "Reported Person" indicates the subject to whom the Reporting Subject attributes the violation subject to the Report.

## 2) NATURE OF THE INSTITUTION

This Policy, which is an integral part of the Organization and Management system implemented by L&S Italia S.p.A. in accordance with Legislative Decree 231/01, aims to regulate the reporting procedures for illicit behaviors or irregularities within the company. It does so particularly through appropriate information channels to ensure the receipt, analysis, and treatment of Reports, as well as the confidentiality and protection systems for the Whistleblower against any discriminatory measures.

In Italy, the legal institution of the so-called "whistleblowing" was introduced by Law No. 190 of November 6, 2012, titled "Provisions for the prevention and repression of corruption and illegality in public administration," adopted in compliance with recommendations and conventional obligations emanating from the context of the UN, OECD, Council of Europe, and the European Union.

In particular, Article 1, paragraph 51 of the aforementioned Law inserted Article 54-bis into Legislative Decree March 30, 2000, No. 165, which contains "General rules on the organization of work in the service of public administrations." This article establishes a protection regime for public employees who report illicit conduct of which they have become aware in the course of their employment relationship.

Further reform of the institution is attributed to Law No. 179 of November 30, 2017, titled "Provisions for the protection of authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship." According to Article 1, this law modified the aforementioned Article 54-bis and, at the same time, introduced a new provision in the field of administrative liability of entities regulated by Legislative Decree 231/01 in the private sector.

This discipline was ultimately replaced by Legislative Decree March 10, 2023, No. 24, the so-called Whistleblowing Law, which implemented Directive (EU) 2019/1937 concerning the protection of persons who report violations of Union law and provisions regarding the protection of persons reporting violations of national regulations.

Therefore, in accordance with the new discipline, the previously established channels are adapted, and the scenarios for using the external channel are identified. This allows the individuals mentioned in Article 3, paragraphs 2 and 3 of the aforementioned decree, to report "violations of national or European Union legal provisions harming public interest or the integrity of public administration or private entities, of which they have become aware in a public or private work context."

These channels must always ensure the confidentiality of the identity of the Whistleblower, the Facilitator, the Reported Person, and other individuals involved and mentioned in the Report during the management process.

## 3) PURPOSE OF THE WHISTEBLOWING POLICY

In light of what has been explained in the preceding paragraph, the Company, already equipped with its own MOG231, has proceeded to integrate it with this Policy with the aim of preventing and effectively countering fraudulent behaviors and illicit or irregular conduct.

In order to implement what is provided by the MOG231 regarding Information Flows towards the Oversight Body, this Policy aims to establish a system of Reports to be made through the activated and available communication channels, as well as to represent the forms of protection guaranteed to the Whistleblower, in accordance with the provisions of the current Whistleblowing legislation.

This Policy, in accordance with the Whistleblowing Law, intends to define the following aspects:

- Identification of the subjects who can make Reports;

- Identification of the subject matter of the Reports and its minimum content;
- Identification of the different forms of Reporting and their respective channels;
- Identification of the recipient of internal Reports;
- Specification of the methods for making Reports;
- Provision for the management of internal Reports;
- Provision for the forms of protection for the Whistleblower and individuals other than the Whistleblower.

## 4) WHISTLEBLOWERS

The subjects who can make reports, or the Whistleblowers, are:

- a) President, CEO, members of the Board of Directors (Corporate Leadership), auditors, auditing firms of the Company, or any person with administrative, managerial, control, supervisory functions exercised as a matter of fact;
- b) Shareholders of the Company;
- c) Employees of the Company, even during the probationary period;
- d) Volunteers and interns, paid and unpaid, who carry out their activities at the Company;
- e) Self-employed workers and collaborators who perform their work at the Company;
- f) Freelancers and consultants who provide their services at the Company;
- g) Other individuals – regardless of the relationship linking them to the Company – subject to the direction or supervision of any of the subjects mentioned in the preceding point.

Reporting can also be made:

- a) When the legal relationship with the Company has not yet begun, if the information about the violations was acquired during the selection process or in other pre-contractual phases;
- b) After the termination of the employment relationship with the Company, if the information about the violations was acquired during the course of the relationship itself.

## 5) REPORTED PERSONS

The Report may involve members of the Corporate Leadership, Employees, external collaborators of the Company, as well as all third parties with whom the Company maintains professional, commercial, and business relationships.

## 6) SUBJECT OF THE REPORT

The Report must concern violations of national or European Union regulations that harm public interest or the integrity of the Company, of which the Whistleblower has become aware in the Company's work context.

Whistleblowers can provide information, provided it is detailed, regarding:

- Unlawful conduct relevant under Legislative Decree 231/01 based on specific and concordant factual elements, and therefore attributable to any offense or attempted offense included in the offenses presupposed by Legislative Decree 231/01.
- Administrative, accounting, civil, or criminal offenses.
- Violations of MOG231 or the Code of Ethics adopted by the Company, committed by Reported Persons and of which they became aware in the course of their functions.
- Conducts that, even if not constituting the offenses relevant under Legislative Decree 231/01, may still assert violations of the Special Parts of MOG231 or other Protocols or

current legislation.

- Offenses falling within the scope of application of acts of the European Union, with a violation of national and European provisions, related to the following sectors: public procurement; services, products, and financial markets; prevention of money laundering and terrorism financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and personal data and security of networks and information systems; also included are acts or behaviors that compromise the interests protected by the European Union in these sectors.
- Acts or omissions that harm or, in any case, compromise the financial interests of the European Union.
- Acts or omissions concerning the internal market of the European Union, including violations of European Union competition and state aid rules, as well as violations related to the internal market of the European Union, connected to acts that violate corporate tax rules or mechanisms aimed at obtaining a tax advantage that frustrates the purpose or objective of applicable corporate tax legislation. Suspicious grounds and elements related to conduct aimed at concealing the reported violations may also be the subject of a Report.

The following are not included in reportable information: allegations, claims, or requests related to a personal interest of the Whistleblower that exclusively concern their individual employment relationships with hierarchically superior figures.

The following are some examples of facts to be reported:

1. Sexual harassment by colleagues, suppliers, customers etc.
2. Abuse of power (e.g. when a person misuses his or her authority to intimidate or reprimand others).
3. Health and safety rules violations (e.g. use of non-permitted chemical substances for work related purposes).
4. Damage to property (e.g. if an employee intentionally causes damage to property of the company).
5. Drug and/or alcohol use

## 7) REPORT CONTENTS

The Whistleblower is required to provide all relevant elements to enable the necessary and appropriate investigations to verify the validity of the facts subject to the Report.

For this purpose, the Report should at least contain the following elements:

- Personal details of the Whistleblower, indicating their role within the Company.
- Clear and complete description of the facts subject to the Report.
- Circumstances of time and place in which the reported events occurred.
- Personal details or other elements identifying the Reported Person.
- Indication of any other individuals who may provide information about the reported facts.
- Indication and/or submission of any documents that can confirm the validity of these facts.
- Any other information that can provide useful confirmation regarding the existence of

the reported facts.

The Report can be of two types:

- ✚ Open: when the personal details of the Whistleblower are explicitly stated in the Report.
- ✚ Anonymous: when the personal details of the Whistleblower are not explicitly stated in the Report.

In the case of anonymous Reports, the Whistleblowing Committee reserves the right to evaluate their consideration based on the severity of the reported facts and in relation to the level of detail and precision in the content of the Report.

It is not necessary for the Whistleblower to be certain of the actual occurrence of the facts subject to the Report and the identity of the Reported Person. It is sufficient that, based on their knowledge and in good faith, or on the basis of a reasonable belief founded on specific and circumstantial elements, they consider it highly probable.

In this perspective, it is necessary for Reports to be as detailed as possible and to provide the maximum number of elements to enable the necessary verifications and obtain adequate confirmations.

It is also reminded that if the Report concerns possible unlawful conduct relevant under Legislative Decree 231/01, it must be based on precise (i.e., not susceptible to different interpretations) and consistent (i.e., converging in the same direction) factual elements.

To facilitate and standardize the Reporting process, it:

- Can be formulated by completing the form attached to Annex 1 of this Policy.
- Must be transmitted through the designated channels.

The Whistleblower may also attach any relevant documentation to better substantiate the Report.

## 8) PROHIBITED REPORTS

Reports must not contain personal offenses or moral judgments aimed at offending and harming the honor, personal and/or professional dignity of the Reported Person.

Therefore, it is prohibited, in particular:

- The use of insulting expressions;
- The submission of Reports with purely defamatory or slanderous purposes;
- The submission of Reports that relate to the private sphere without any direct or indirect connection to the professional activities of the Reported Person;
- The submission of discriminatory Reports referring to sexual, religious, and political orientations or the racial or ethnic origin of the Reported Person;
- The submission of Reports made with the sole purpose of harming the Reported Person.
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In light of this, the Whistleblower must be aware that in the case of submitting prohibited Reports, the Report will not be taken into consideration.

## 9) REPORTING CHANNELS

If The Whistleblower can use different types of reporting depending on the type of communication medium used:

- **Internal Report:** written or oral communication, openly or anonymously, of

information about violations using the channels specified in paragraph 9.1.

- **External Report:** written or oral communication, openly or anonymously, of information about violations using the channel specified in paragraph 9.2.
- **Public Disclosure:** making information about violations public through the press, electronic means, or any other means of dissemination capable of reaching a large number of people.

The possibility for the Whistleblower to report violations to the judicial or auditing authority remains unchanged in any case.

## 9.1) INTERNAL REPORT

The Recipient of the report is the **Whistleblowing Committee**, composed as follows:

- Legal Affairs & Compliance Manager of L&S – Dr. Giorgia Scarlata;
- Human Resources Manager of L&S (HR Manager) – Dr. Claudia Forcolin;
- External Member with requirements of autonomy, independence, and professionalism – Attorney Giacomo Escobar .

**Internal Reports** must be made using the following channels:

- **Written communication** through the online platform:

[lsgroup.wallbreakers.it](http://lsgroup.wallbreakers.it)

The portal is managed with confidentiality by a third party independent of the Company.

- **Written communication** to the postal address:

L. & S. ITALIA S.p.A.

Attention: Whistleblowing Committee

Via Lino Zanussi, No.8 Maron di Brugnera - 33070 (PN)

The paper Report must be placed in two sealed envelopes: the first with the identifying data of the Whistleblower along with a photocopy of the identification document; the second with the Report, to separate the identifying data of the Whistleblower from the Report. Both must then be placed in a third sealed envelope bearing the label "Strictly confidential. Reserved for the Whistleblowing Committee" to ensure maximum confidentiality. If this channel is used, the Whistleblower must provide a postal/mail or email address in the communication to which the Whistleblowing Committee can acknowledge receipt of the Report and provide a response – within 7 (seven) days – as per Article 5 of the Whistleblowing Law. If no address/email is indicated, the Whistleblowing Committee will review the Report without any obligation to prove receipt and respond as required.

- **Oral communication** – voicemail through the online platform:

[lsgroup.wallbreakers.it](http://lsgroup.wallbreakers.it)

The portal is managed with confidentiality by a third party independent of the Company.

- **Oral communication** – direct meeting: The Whistleblower, using the online platform and postal address mentioned above, can request a direct meeting with the Company's Whistleblowing Committee. The Whistleblower must provide an email address and/or a telephone number in the communication to which the Whistleblowing Committee can send communication to schedule the meeting, which must take place within 15 days of



receiving the request. The Whistleblowing Committee will prepare minutes that must be signed by both the Whistleblower and the Reported Person, who will simultaneously receive a copy.

In the case of an Internal Report asserting one of the members of the Whistleblowing Committee, it must be made using the channels mentioned above in the following ways:

- Written communication through the online platform: selecting only the member/members of the Whistleblowing Committee who do not qualify as the Reported Person as the sole recipient(s) of the report;
- Written communication to the postal address: alternatively addressing the written report to the attention of the Legal Affairs & Compliance Manager, Attorney Giacomo Escobar, and/or HR Manager;
- Oral communication – voicemail through the online platform: selecting only the member/members of the Whistleblowing Committee who do not qualify as the Reported Person as the sole recipient(s) of the report;
- Oral communication – direct meeting: requesting the direct meeting alternatively with the Legal Affairs & Compliance Manager, Attorney Giacomo Escobar, and/or HR Manager.

Withdrawal of the report:

The Whistleblower may withdraw the Report within 15 days from the notice of receipt received from the Whistleblowing Committee, through a specific communication transmitted through the originally chosen channel for its submission. In this case, the Whistleblowing Committee may choose whether or not to continue any investigations initiated, based on the severity of the reported facts and in relation to the level of certainty, detail, and precision of the content of the Report, eliminating in any case data that could lead to the identification of the Whistleblower.

Report to a different entity than the Whistleblowing Committee:

If the Report is submitted to an entity other than the Whistleblowing Committee, and it is evident that it is a Report covered by this policy (e.g., the label "whistleblowing" is explicitly stated on the envelope or in the subject or text of the communication), it must be forwarded, within seven days of its receipt and without retaining a copy, to the Whistleblowing Committee, with simultaneous notice of the transmission to the Whistleblower.

## 9.2) EXTERNAL REPORT TO ANAC

The Report can be made through the external channel established at the National Anti-Corruption Authority (ANAC), if one of the following conditions occurs alternatively:

- The internal channel is not active or not in compliance with what is provided by the Whistleblowing Law;
- The internal Report under paragraph 9.1 has been made but has not been followed up;
- The Whistleblower has reasonable grounds to believe that if an internal Report is made (i) it would not be effectively pursued, (ii) it could result in the risk of retaliation;
- The Whistleblower has a reasonable belief that the violation may constitute an imminent or blatant danger to public interest.

External Reports should be submitted using the following methods: ANAC platform for submitting reports at the following link: <https://servizi.anticorruzione.it/segnalazioni/#/>

Through the external Report, violations of European Union provisions can be communicated.

ANAC notifies the Whistleblower of receiving the Report within seven days from the date of receipt, maintains communications, conducts the necessary investigation to follow up

on the Report, and provides feedback to the Whistleblower within three months or, if justified and reasoned reasons exist, within six months from the date of the receipt notice.

## 9.3) DIVULGAZIONE PUBBLICA

The Report can be made through Public Disclosure if, alternatively, one of the following conditions occurs:

- An Internal Report, to which no response has been given within the specified time frames, is followed by an External Report to ANAC, which, in turn, has not provided feedback to the Whistleblower within reasonable time frames.
- The Whistleblower has already directly made an External Report to ANAC, which, however, has not responded regarding the measures taken within reasonable time frames.
- The Whistleblower makes a Public Disclosure directly because there is reasonable cause to believe, based on concrete circumstances and not mere speculation, that the violation may pose an imminent or evident danger to public interest.
- A person makes a Public Disclosure directly because there are reasonable grounds to believe that the external report may carry the risk of retaliation or may not be effectively followed up.

Public Disclosures must be made through the following means:

- Press or electronic media or through any means of dissemination capable of reaching a large number of people.

Through Public Disclosure, reports of violations of European Union provisions can be disclosed.

## 10) PROCESS AND MANAGEMENT OF THE VALIDITY OF INTERNAL REPORTS

All Reports undergo a preliminary analysis by the Whistleblowing Committee, which, in order to assess their validity, verifies the presence of useful data and information. Assigning the Whistleblowing Committee the task of examining and evaluating the Reports ensures that they are received, examined, and evaluated by an autonomous and independent entity, not hierarchically or functionally subordinate to the Company or the potential Reported Person.

In the event that the Whistleblowing Committee includes the Reported Person or if they have an interest related to the Report that could compromise impartiality and independence of judgment, the concerned member (presumed Reported Person) must refrain from the management process of the Report.

### **Preliminary Evaluation Phase:**

Upon receiving a Report, the Whistleblowing Committee assigns a protocol number that allows unique identification within the so-called Report Registry, structured as follows:

- Protocol number identifying the Report
- Date of Report reception
- Classification of the Report
- Investigation start date (if applicable)
- Investigation conclusion date
- Report closure date

Within 7 (seven) days from the reception date, the Whistleblowing Committee provides the

Whistleblower with a receipt notice and information on the processing of personal data, as required by Articles 13 and 14 of the GDPR.

The Whistleblowing Committee promptly takes charge of and conducts a preliminary analysis of the received Report to carry out the so-called preliminary evaluation. The analysis, verification, and evaluation of the Report will be carried out in accordance with the principles of impartiality and confidentiality, maintaining communication with the Whistleblower to request any necessary additional information.

Following the preliminary analysis and evaluation of the Report, the Whistleblowing Committee proceeds with their classification:

- **Non-relevant Report:** The Report is classified as non-relevant when it is not pertinent to the scope of this Policy, as it relates to facts, actions, or behaviors concerning arguments of a personal nature about the Reported Persons.
- **Relevant but not actionable Report:** The Report is classified as relevant but not actionable when, although relevant to the scope of this Policy, it has not been deemed relevant due to insufficient information/elements regarding its subject/content after the preliminary examination and any request for further information.
- **Prohibited Report:** The Report is classified as prohibited when it falls within the cases outlined in Section Paragraph 8 - Prohibited Reports of this Policy.
- **Relevant and actionable Report:** The Report is classified as relevant and actionable when it is sufficiently detailed and relevant to the scope of this Policy. In this case, the Whistleblowing Committee initiates the verification phase.

## 11) INTERNAL VERIFICATION AND INVESTIGATIONS

### **Investigative Phase:**

At the end of the preliminary assessment phase, if the received Report has been classified as "Relevant and Manageable Report," the Whistleblowing Committee proceeds with initiating internal verifications and investigations to gather additional information to assess the validity of the reported facts and obtain appropriate evidence.

During the investigative activities, the Whistleblowing Committee carries out any deemed necessary activity, including the hearing of any other individuals who can provide information on the reported facts. If necessary, it may also seek support from various company functions.

In this circumstance, individuals involved in the investigative activities also become recipients of this Policy and are consequently required to strictly adhere to, among other things, confidentiality obligations.

In the event of violations by these individuals of the principles defined in this Policy, the Company must apply the measures indicated in the disciplinary system provided by the MOG231.

## 12) CONCLUSION OF THE REPORTING PROCESS

### **Final Phase:**

At the conclusion of the verification phase of the Report, the Whistleblowing Committee – within 3 months from the date of receipt notification or, in the absence of such notification, within 3 months from the expiration of the 7-day period from the date of receiving the Report – will provide feedback to the Whistleblower and proceed to draft a report to formalize the context of the Report, the verification activities carried out, the methods followed, and the related observations drawn. The Whistleblowing Committee may decide whether to archive the report or verify its validity by transmitting the report to the competent parties.

In the event that the validity of the Report is confirmed, the Whistleblowing Committee will forward the report to the hierarchical superior of the person who committed the violation and to the CEO of the company to assess any disciplinary measures with the support of the HR Manager. The document will also include recommendations regarding corrective actions to be taken in relation to each identified concern.

If the violation is of particular gravity or involves the Chairman of the Board of Directors and/or other members of the Board of Directors, the Whistleblowing Committee will also consider informing the Board of Directors and/or the Chairman of the Board of Directors.

Furthermore, if the Report pertains to violations of the MOG231, the Whistleblowing Committee will inform the 231 Oversight Body so that it can proceed with the appropriate checks.

Should the Whistleblowing Committee gather evidence that may reveal potential criminal conduct, it promptly transmits the outcome of the verification phase to the competent Public Prosecutor's Office, providing prior notification to the Whistleblower.

## 13) DOCUMENT MANAGEMENT

Every Report sent to the Whistleblowing Committee is stored by the Committee in a dedicated electronic and/or paper archive, kept in compliance with the provisions of the European Regulation 2016/679 on the protection of personal data (GDPR) and the Whistleblowing Law. The documentation related to each Report will be kept for the time necessary for its processing and in any case for a maximum of 5 (five) years from the date of receipt. Only members of the Whistleblowing Committee will have access to these Reports, and they commit to using them exclusively and solely for verification purposes related to the function they hold. The storage of external reports is the responsibility of ANAC (National Anti-Corruption Authority)..

## 14) PROTECTION OF THE WHISTLEBLOWER

The proper management of the Whistleblowing system supports the spread of a culture of ethics, transparency, and legality within the Company, already pursued by the Code of Ethics. To this end, L&S ITALIA S.p.A. protects the Whistleblower by ensuring the confidentiality of their identity and expressly prohibiting any form of retaliatory, whether direct or indirect, discriminatory, or otherwise unfair conduct, for any reason related, directly or indirectly, to the Report made.

Even if the reported facts were to prove unfounded and/or inconsistent, based on the assessments and investigations carried out, the Whistleblower who made the Report cannot be sanctioned.

### 14.1) CONFIDENTIALITY

Access to the Internal Reporting channels is exclusively allowed to the Whistleblowing Committee. The identity of the Whistleblower and any other information from which it can be directly or indirectly inferred, cannot be disclosed without the explicit consent of the Whistleblower, to individuals other than the members of the Whistleblowing Committee, expressly authorized to process such data in accordance with privacy regulations. Personal data that is manifestly not useful for the purpose of the Report is not collected, or if collected accidentally, is immediately deleted. In the context of any criminal proceedings resulting from the Report, the identity of the Whistleblower is covered by secrecy in the ways and limits provided by the rules on investigative secrecy (Article 329 of the Code of Criminal Procedure). If, in the context of a disciplinary proceeding, the allegations are wholly or partially based on the Report, and knowledge of the Whistleblower's identity is essential for the defense of the accused, the Report may only be used for the proceedings in the presence of the explicit consent of the Whistleblower to reveal their identity. Outside the aforementioned case, expressly provided for in Article 12, paragraph 5 of the

Whistleblowing Law (allegations wholly or partially based on the report, knowledge of identity essential for defense, and explicit consent of the whistleblower), the Reported Person against whom proceedings have been initiated will not be informed that the investigation originated from a Report, thus, proceedings cannot be initiated or continued without additional evidence on which to base the allegations.

The Company retains the right, under any circumstances and if the conditions are met, to proceed with reporting to the judicial authority. All individuals authorized to make a Report must be able to consult the information on the processing of personal data (ANNEX 2 – Privacy Information).

## 14.2) PROHIBITION OF RETALIATION

The Company and the Whistleblowing Law prohibit any form of retaliation against the Whistleblower. Retaliation is defined as *"any behavior, act, or omission, even if only attempted or threatened, carried out because of the report, the report to the judicial authority, or public disclosure, which causes or can cause unfair harm directly or indirectly to the reporting person or the person who made the report."* This includes, for example and not exhaustively, dismissal, suspension, or equivalent measures; demotion; transfer; suspension of training or restrictions thereof; disciplinary sanctions; harassment, discrimination, and ostracism; early termination or cancellation of a contract for the supply of goods or services. A detailed list of retaliatory actions, not exhaustive, is contained in Article 17, paragraph 4 of the Whistleblowing Law. Protection against acts of retaliation as mentioned above applies in the presence, concurrently, of the following conditions:

1. The Whistleblower has reported, disclosed, or reported to the judicial authority based on a reasonable belief that the information about the reported violations is true and falls within the objective scope of the decree.
2. The Report or Public Disclosure has been made in accordance with this Policy.
3. The retaliation suffered is a consequence of the Report, Public Disclosure, or report to the judicial authority. Alleged retaliations must be communicated exclusively to ANAC using the channels specified in paragraph 9.2 of this Policy. If ANAC confirms the retaliation:
  - Acts taken in violation of the prohibition of retaliation are null and an administrative penalty may be applied;
  - In the case of dismissal, it will be deemed null and the right to reinstatement in the workplace will be granted. It is noted that there are two cases in which the Whistleblower loses protection: (i) when their criminal responsibility for the crimes of defamation or slander is established, even by a first-instance judgment, or in case such crimes are committed with the report to the judicial or accounting authority; (ii) in the case of civil liability for the same reasons for willful misconduct or gross negligence. In both cases, the reporting or reporting person will be subject to disciplinary sanctions

## 14.3) WHISTLEBLOWER: LIMITATION OF LIABILITY

The Whistleblowing Law limits the liability of the Whistleblower concerning the disclosure and dissemination of certain categories of information that would otherwise expose them to criminal, civil, and administrative liability.

The Whistleblower will not be held responsible for:

- Disclosure and use of official secrets (Article 326 of the Penal Code);

- Disclosure of professional secrets (Article 622 of the Penal Code);
- Disclosure of scientific and industrial secrets (Article 623 of the Penal Code);
- Violation of the duty of loyalty and fidelity (Article 2105 of the Civil Code);
- Violation of provisions related to the protection of copyright;
- Violation of provisions related to the protection of personal data;
- Disclosure or dissemination of information about violations that harm the reputation of the person involved.

The limitation applies if the reasons behind the disclosure or dissemination are not based on mere speculations, gossip, retaliatory, opportunistic, or sensational motives.

## 15) PROTECTION of individuals other than the Whistleblower

The protections provided by this Policy also extend to the following individuals other than the Whistleblower:

- The Facilitator;
- Individuals within the same work context as the Whistleblower and who are connected to them by a stable emotional or familial bond within the fourth degree;
- Colleagues of the Whistleblower, working in the same work context, and having a habitual and current relationship with the Whistleblower;
- Entities owned by the Whistleblower or for which the Whistleblower works, as well as entities operating in the same work context as the Whistleblower.

Decisions regarding any disciplinary measures, reports, or other actions to be taken following the results of conducted investigations are made by the relevant organizational functions within the company and, in any case, by individuals different from those who conducted the investigations, in order to avoid any type of conflict of interest or lack of impartiality.

## 16) CONFIDENTIALITY

In addition to what is provided in the preceding paragraph 15.1, the Company ensures the full confidentiality of the Report, its contents, the Facilitator, the Reported Person, individuals other than the Reported Person but mentioned in the Report, as well as the documentation attached at the time of the Report or subsequently collected and processed.

The aforementioned information cannot be disclosed to individuals not directly involved in the evaluation or investigation process. All individuals who receive or are involved in the management of Reports are obliged to safeguard their confidentiality. Violation of this obligation constitutes grounds for disciplinary action.

## 17) SANCTIONING SYSTEM

Any violation of the provisions contained in this Policy constitutes a disciplinary offense punishable by the Company in accordance with the provisions of the Disciplinary System of the MOG231 of the Company.

In particular, the following will be subject to sanctions:

- a) Behaviors that involve the making, with intent or serious negligence, of Reports that have proven to be unfounded, false, defamatory, or otherwise made solely for the purpose of damaging the Company, the reported person, or other subjects involved in the Report;
- b) Individuals who violate the confidentiality of the Whistleblower;
- c) Individuals who are responsible for acts of retaliation;
- d) Individuals who have obstructed or attempted to obstruct the Report. If ANAC is to ascertain the behaviors mentioned above, it will impose the following pecuniary sanctions:
  - Fine from € 500.00 to € 2,500.00 for the behavior referred to in point a), unless the Whistleblower has been convicted in criminal proceedings, even in the first degree, for the crimes of defamation or slander;
  - Fine from € 10,000.00 to € 50,000.00 for behaviors referred to in points b), c), and d).

ANNEX 1 – REPORTING FORM

<b>WHISTLEBLOWER INFORMATION</b>	
First Name and Last name (attached document)	
Telephone	
e-mail	
<b>INCIDENT REPORTED</b>	
Date/period when the incident occurred	
Location where the incident took place	
Description of the incident	
Author	
Any additional individuals aware of the incident and/or able to report on it	
Any attachments as evidence of the Report	

Date and Location \_\_\_\_\_

Signature \_\_\_\_\_



**ANNEX 2 – Privacy Notice**

**PRIVCY NOTICE PURSUANT TO AND FOR THE PURPOSES OF ARTICLE 13 OF REGULATION (EU) 2016/679 ("GDPR") ON THE PROCESSING OF PERSONAL DATA OF WHISTLEBLOWERS UNDER LEGISLATIVE DECREE 24/2023**

With this Privacy Notice, L&S ITALIA SPA Soc. Unip. provides "Whistleblowers", in accordance with Legislative Decree 24/2023 (defined as Data Subjects under the GDPR), with information regarding the processing of their personal data.

**Who processes personal data**

The Data Controller, i.e., the entity that determines the purposes and means of processing personal data, is L&S ITALIA SPA Soc. Unip., located at Viale L. Zanussi, 8 - 33070 Maron di Brugnera (PN), reachable at the following contact details: +39 0434 616611, info@ls-light.com.

**Data Protection Officer (DPO or RPD)**

The Controller has appointed a Data Protection Officer (DPO/RPD), reachable at the following address: rpd@legalmail.it.

**Purpose, legal basis, and principles of processing**

<i>Purpose</i>	<i>Legal basis (art. 6 GDPR)</i>
The data provided, in order to represent the alleged wrongful conduct of which the whistleblower has become aware due to their service relationship with the Data Controller, are processed for the purpose of carrying out the necessary investigative activities aimed at verifying the validity of the reported fact and the adoption of consequent measures.	Legal Obligation (D.Lgs 24/2023).

**Nature of Data Provision**

The provision of data for reporting purposes is mandatory as required by regulations; therefore, any refusal to provide them, in whole or in part, may result in the impossibility of carrying out the necessary investigative activities. Personal data that are manifestly not useful for the specific report's purposes are not collected or, if collected accidentally, are immediately deleted.

**Data Communication**

Subject to compliance with current regulations, personal data may be communicated, exclusively for the purposes mentioned in this notice, to:

- Any entities entrusted with the management of the internal reporting channel on behalf of and for the account of the Controller as Data Processors pursuant to Art. 28 GDPR.
- Other entities authorized to access data by current regulations and/or to whom data must be communicated in compliance with legal obligations.

Personal data may be processed by employees and collaborators assigned to the management of the internal reporting channel, explicitly authorized for processing under Art. 29 of the GDPR, Art. 2-quaterdecies of Legislative Decree 101/2018, and Art. 4 of Legislative Decree 24/2023. The identity of the whistleblower and any information from which the identity can be inferred cannot be disclosed to persons other than those competent to receive or follow up on reports, unless the whistleblower has given express consent. If, within a disciplinary proceeding, the accusation under consideration is based in whole or in part on the report, and the whistleblower's identity is reasonably essential for the defense of the accused, the whistleblower's identity can only be used with express consent.

**Data Transfers Abroad**

Data are not transferred outside the European Union; any use of technological solutions that involves the transfer of data to non-European third countries will occur exclusively in compliance with Articles 44 et seq. of the GDPR (in the presence of adequacy decisions and/or adequate safeguards, always on the condition that data subjects have actionable rights and effective remedies, or on the condition that, from time to time, one of the specific derogations provided for by the regulations applies).

**Retention Periods**

Internal reports and related documentation are kept for the time necessary for the processing of the report and, in any case, not exceeding five years from the date of the communication of the final outcome of the reporting procedure. Periodic verification of the obsolescence of stored data in relation to the purposes for which they were collected is carried out.

**Rights of the Data Subject**

The Data Subject has the right to obtain, in the cases provided for and subject to the limits set by Legislative Decree 24/2023, access to their personal data and the rectification or erasure of the same or the restriction of processing concerning them or to object to processing (Articles 15 and following of the GDPR), by contacting the Data Controller at the following email address: info@ls-light.com.

**Right to Lodge a Complaint**

The Data Subject who believes that the processing of personal data is in violation of the GDPR 2016/679 has the right to lodge a complaint with the supervisory authority of the European Union Member State in which they habitually reside, work, or where the alleged violation occurred, as provided for in Article 77 of the GDPR 2016/679, or to resort to the appropriate judicial remedies.