



**REPORT PROCEDURE ON THE APPLICATION OF RULES AND OF  
THE CODE OF ETHICS OF THE LU-VE GROUP**

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## **1. INTRODUCTION**

The “Report Procedure on the application of rules and of the Code of Ethics of the LU-VE Group”, hereinafter also the “Procedure”, refers to any Report regarding conduct (including merely omission) in breach of rules of law and/or of procedural and regulatory provisions and /or of the Code of Ethics of the LU-VE Group.

This Procedure is aimed at protecting all those who report alleged offences, through: i) the guarantee of confidentiality of the Whistleblower, as well as of the content of the Report and of the relevant documentation; ii) the prohibition of acts of retaliation or discrimination, direct and indirect, against the Whistleblower for reasons linked directly or indirectly to the Report; iii) the adoption of measures aimed at combating the Breach of the Whistleblower protection measures.

Any processing of personal data is carried out in conformity with Regulation (EU) 2016/679 (General Data Protection Regulation - “GDPR”) and/or the applicable national reference legislation.

Anonymous reports will also be taken into account, where these are provided with precise and objective information, namely they are able to reveal facts and situations, by relating them to specific contexts.

In order for Reports to be managed effectively, the LU-VE Group has established a Reporting Portal (in short “Portal”), where Reports are forwarded and automatically sorted to the Persons in charge of the management of Reports, specifically appointed and trained by the Company concerned by the Report. The Portal was created in such a way as to prevent access by unauthorised persons, and it also envisages different types of access profiles (viewing, editing, etc.), tracked through a system log.

This Procedure regulates the general principles and establishes the rules on the functioning of the Reporting procedure on the Portal, referring to the “Internal Report Assessment Processes” of each company, the indication of all the internal and/or external channels for making Reports, the prerequisites for making Reports, the details of the relevant investigation and the consequent possible adoption of sanctions.

Please note that where a Report is made by means other than those provided for by the internal channels regulated by the individual companies, it will be necessary to specify whether or not you intend to keep your identity confidential. In the absence of such a clear indication, in fact, the Report could be treated as ordinary and therefore not receive the protections provided by the applicable regulations.

## **2. DEFINITIONS**

In addition to any terms defined in other articles of this Procedure, the terms and expressions with upper case letter indicated here will have the meaning specified below, with the same meaning applying in the singular and in the plural.

“Code of Ethics of LU-VE Group”: the Code of Ethics adopted by the LU-VE Group.

“Work context”: the work or professional activities, present or past, carried out within the framework of the legal relations between the addressees of this Procedure and a company of the LU-VE Group, through which,

irrespective of the nature of such activities, a person acquires information on breaches and within which he/she could risk being retaliated against in the event of a Report.

“LU-VE Group” or “Group”: LU-VE S.p.A. and its Subsidiaries, to which the Procedure applies directly.

"Privacy Policy": the privacy policy provided to the Whistleblower on the processing of personal data carried out in relation to the management of Reports, in accordance with Regulation (EU) 2016/679 (General Data Protection Regulation - “GDPR”) and/or the applicable national reference legislation.

"Information on violations": information, including well-founded suspicions, concerning violations of legal provisions and/or procedural and regulatory provisions and of the Code of Ethics of the LU-VE Group committed or that, on the basis of concrete elements, could be committed in the organisation with which the Whistleblower has a legal relationship classifying him/her as a recipient of this Procedure, as well as elements concerning conduct aimed at concealing such conduct.

“LU-VE Personnel”: all permanent and temporary employees of the LU-VE Group.

“Internal Process(es)": the internal Report assessment processes adopted by each individual company of the LU-VE Group aimed at indicating all the internal and/or external channels for making Reports and regulating the prerequisites for making Reports and, in view of a regular Report, the details of the assessment *process* of the same, of the respective investigation and of the consequent adoption of any sanction measures.

"Record of Reports": the Record where Reports are registered by the various Competent Persons identified by companies of the Group with exclusive access only to the section of competence relating to their own company.

"Retaliation": any behaviour, act or omission, even if only attempted or threatened, carried out because of the Report and which causes or may cause the Whistleblower, directly or indirectly, unjust damage.

"Reply": the communication to the Whistleblower of information concerning the action taken or intended to be taken on the Report.

"Follow-up": the action taken by the Competent Subject entrusted with the management of the reporting channel to assess the existence of the reported facts, the outcome of the investigation and any measures taken.

"Company": the company of the LU-VE Group concerned by the Report and whose Competent Person shall manage the same by means of this General Procedure and, specifically, by means of its own internal Process for the assessment of the Reports of the same Company.

“Interested Party” or “Reported Person” or “person involved”: the natural or legal person who is identified in the Report as the person to whom the Breach is attributed or as a person otherwise implicated in the Breach.

“Whistleblower”: the person who has become aware of breaches of the rules of law and/or procedural and regulatory provisions and/or of the Code of Ethics of the LU-VE Group in a work context and who reports those Breaches.

“Competent Person”: the impartial person or autonomous competent function or an external person, also autonomous, that receives and manages the Reports. The Competent Person also communicates with the Whistleblower.

“Report”: the oral and/or written Reporting of information on breaches of the rules of law and/or procedural and regulatory provisions and/or of the Code of Ethics of the LU-VE Group, referable to LU-VE Personnel and/or to Third Parties related to the conduct of work activity or collaboration on behalf of the LU-VE Group, in which the assertions (for example, period of reference, place, value, causes and purposes, elements that allow for the person who implemented the reported facts to be identified, anomalies relating to the internal control system, supporting documentation, etc.) are characterised by a sufficient level of detail and are based upon precise facts and situations, relating them to specific contexts, as well as allowing for useful elements to be identified for the purposes of verifying the foundation of the Report itself.

“Anonymous Report”: the Report in which the Whistleblower's details are not indicated or identifiable unambiguously.

“Third Parties”: all those who, in various guises, hold employment, also including self-employment, collaboration relationships with the LU-VE Group.

“Breach”: any conduct (even merely of omission) in breach of the rules of law and/or procedural and regulatory provisions and/or of the Code of Ethics of the LU-VE Group, referable to LU-VE Personnel and/or to Third Parties related to the conduct of work activity or collaboration on behalf of the LU-VE Group.

### **3. RECIPIENTS**

The Recipients of the Procedure, i.e. those who can make Reports, are:

- the Senior management and members of the corporate bodies of the LU-VE Group companies;
- all permanent and temporary employees;
- all those who, in various guises, hold employment, also including self-employment, collaboration relationships with the LU-VE Group, including shareholders, volunteers, interns, freelancers and consultants, agents, intermediaries, suppliers, and former employees;
- workers or collaborators providing services or carrying out works for third parties at a LUVÉ Group company;
- the person who has become aware of the Breach during the job application process or in other pre-contractual stages and also during the probationary period and after termination of employment if the information on violations was acquired during the course of the same legal relationship.

#### **4. GENERAL REPORTING PROCEDURE ON THE PORTAL**

Without prejudice to the possibility of sending Reports also orally and/or on paper to the LU-VE Group company involved in the Report, in conformity with that specified in the individual Internal Report assessment processes, the IT Reporting Portal, which is the subject of this Procedure, is also established.

Through the aforementioned Portal, the Reports are automatically and exclusively directed to the Competent Person of the company involved in the Report, which, also by way of the Competent Person, protects the strictest confidentiality in relation to the identity of the Whistleblowers, as well as the content of the Report and the relevant documentation.

The Portal also protects, by way of encryption, the confidentiality of the Reports, as well as of the Whistleblower, as well as the content of the Report and the relevant documentation.

In addition, Whistleblowers are guaranteed protection from any retaliation and discrimination.

If the Whistleblower has well-founded reasons to believe that he/she has suffered retaliation, even if only attempted or threatened, and the Report relates to a company based in Italy, he/she may communicate this exclusively to ANAC, through the dedicated IT platform on the website <https://www.anticorruzione.it/-/whistleblowing>, according to the modalities indicated by ANAC.

In any case, Reports can be made anonymously. The platform allows for the Whistleblower's identity to be provided even after the Report has been sent.

##### **4.1 Procedure description**

The Whistleblower may make his/her Report via the Portal, available at the address "<https://whistleblowing.luvegroup.com/it/>".

To make a Report, the Whistleblower must firstly read the related "Privacy Policy", clicking on the specific "button"; and after having taken note of the Privacy Policy, may take a look at the "Internal Process" of the Company concerned by the Report and subsequently fill in the required fields.

Those fields which must be completed concern:

- the identification of the relationship between the Whistleblower and the company of the Group;
- the prior information of the Report to directors and/or executives and/or other employees of the Group;
- the identification of the area of activity in which the Breach was committed;
- the description of the facts relating to the Breach;
- the circumstances due to which the Whistleblower became aware of the event;
- the involvement of the Whistleblower in the Breach (if any);
- the indication of any other persons who are aware of the reported facts.

In particular, the Whistleblower must attach any useful information and/or document or relevant files linked to the Report (e.g. written documents, images, voice recordings, etc.).

Thereinafter, the identification of the Whistleblower is requested. It is not mandatory to complete this form in order to follow the procedure, as the anonymity is guaranteed.

The details required for identification are:

- Name and Surname;
- Date and place of birth;
- Name of the company at which the Whistleblower is employed;
- Email address at which to receive updates on the procedure and/or clarification requests and/or information on the Report.

If the Whistleblower agrees to provide his/her identity, the latter authorises the Competent Person to have access to it.

Personal data that are manifestly not useful for dealing with a specific report are not processed and, if collected accidentally, are erased immediately.

Once the online form has been completed, the system will issue a personal code with which the Whistleblower can follow the status of the Report on the Portal.

The personal code is used by the Competent Person to identify the Report throughout the whole handling and assessment procedure, with no reference to the Whistleblower's name, so as to prevent it from being disclosed to persons other than those competent to receive and handle the Report.

This code is noted, once the procedure has been completed on the Portal, on the appropriate section of the Record of Reports relating to the company involved.

The Reports and the relevant documentation will be kept for as long as necessary for the processing of the Reports, and in any case no longer than the specific time limits indicated by the relevant national regulations.

After the acknowledgement of receipt has been forwarded to the Whistleblower and the Report has been registered in the relevant section of the Record, the Competent Person will commence the assessment process of the disputed Breaches according to the internal Process adopted by the company involved in the Report.

If necessary, the Competent Person may request further clarifications and/or information from the Whistleblower, to which the latter must respond within the term of fifteen (15) calendar days from receiving the request, under penalty of exposure to the risk of the Report being dismissed.

