



la lucente spa®

# Whistleblowing Policy

Approved by Board of Directors on 08.11.2023

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## 1. PURPOSE AND SCOPE

La Lucente has established, documented and implemented its integrated management system in accordance with the applicable standards ISO 9001, ISO 14001, ISO 45001, ISO 37001.

In addition, La Lucente has adopted an Organization, Management and Control Model in accordance with Legislative Decree No. 231/2001, as well as a company Code of Ethics.

This procedure governs the process of receiving, analyzing and processing reports of unlawful conduct or irregularities, violations of the 231 Organizational Model and related procedures, the Code of Ethics, the Anti-Corruption Policy or Company Regulations, from anyone sent or transmitted, even anonymously, in compliance with the standards listed above.

## 2. REGULATORY ENVIRONMENT

On November 30, 2017, Decree No. 179 came into force for the protection of whistleblowers who report crimes or irregularities that come to their attention in the context of a public or private employment relationship.

European Directive 2019/1937 of the European Parliament, which was transposed by the domestic legislature on December 9, 2022, expressed support for the protection of persons who report violations of union law.

ISO 37001 standard 8.9 defines that procedures are implemented for people to report violations or deficiencies in the corruption management system in good faith and in confidence.

The Company, having regard to Article 6, paragraphs 2-bis, of the Decree, introduced by Law No. 179 of November 30, 2017 on "Provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship," has therefore intended to set up internal rules and tools for the protection of those who, in good faith, make reports of this kind to the Supervisory Board.

Prompt reporting of unlawful conduct can, in fact, enable the Company to intervene promptly in order to avoid further consequences, as well as to reinforce, where appropriate, its internal control safeguards.

Subsequently, the Company has taken note of the entry into force of Legislative Decree No. 24 of March 10, 2023, which implements the aforementioned European Directive 2019/1937, making significant changes and innovations in this area.

La Lucente S.p.A. has therefore taken steps to comply with the most recent legislation, also taking into account the guidelines issued by ANAC in Resolution No. 311 of July 12, 2023.

### 3. SUBJECTIVE SCOPE

Persons belonging to the working environment of La Lucente S.p.A. and falling into the following categories may report relevant information under the following paragraph (see below):

- employees;
- self-employed workers;
- collaborators in various capacities;
- freelancers and consultants;
- volunteers and trainees, even if unpaid;
- persons with functions of administration, management, control, supervision or representation;
- holders of shares in La Lucente S.p.A.

The possibility of reporting and availing oneself of the protection measures referred to in Legislative Decree No. 24 of March 10, 2023, is also provided if the reporting occurs in the following cases:

- when the legal relationship with the reporter has not yet begun;
- during the probationary period;
- after the dissolution of the legal relationship with the reporter.

### 4. SUBJECT AND CONTENT OF THE REPORT

Through the internal reporting channels made available by the Company (on which see diff. Infra) it is possible to communicate, with a guarantee of confidentiality, information regarding:

- unlawful conduct relevant under Legislative Decree 231/2001, so-called "predicate offenses" (Art. 24 et seq.);
- violations of the Organization, Management and Control Model adopted by La Lucente S.p.A. pursuant to Legislative Decree 231/2001, even if not of immediate criminal relevance;
- violations of the Code of Ethics and Operating Procedures adopted by La Lucente S.p.A., even if they do not have immediate criminal relevance.

In particular, it is possible to report information learned during the performance of one's work or professional activity, or during the selection process or other pre-contractual stages.

The content of the report must be clear, precise and circumstantiated. In any case, the protection measures provided for the whistleblower apply even if the report is unfounded, if at the time of the report the person had reasonable grounds to believe that the information about violations was true and fell within the objective scope of the procedure (see above).

## 5. TRANSMISSION CHANNELS AND PROCESSING OF REPORTS

Reports can be submitted in several ways:

- a. letter with confidential/personal wording addressed to the SB of La Lucente Via dei Gerani 6 - 70026 Modugno,
- b. online channel on the website of La Lucente S.p.A.,
- c. orally, at the request of the reporting person, through a face-to-face meeting with the SB.

### 5.1. Reports via online channel

In the case of reporting through an online channel, the reporter is given a unique identification code, which guarantees the confidentiality of his or her identity, to be used to be informed about the processing status of the report sent and the outcome of any investigation.

It is the onus of the reporter to carefully preserve the unique identification code of the report, since, in case of loss, the same cannot be retrieved or duplicated in any way.

The reporter is entitled to acknowledgement of receipt of the report within seven days of its receipt by the SB (Art. 9(1)(b) Dir. 2019/1937/EU).

If the reporter has indicated his or her personal details and e-mail address when transmitting the report, he or she will receive such notification on the e-mail box indicated within 7 days of its receipt by the Supervisory Board.

In the case of an anonymous report, in which the identity of the reporter is not known, it will in any case be possible for the latter to view the step of the process related to the taking charge of the report by the Supervisory Board within 7 days of receipt, by accessing the system with its unique identification code.

The expected time frame for the conclusion of the process, is 3 months from the receipt of the report.

### 5.2. Reports by paper mail

The whistleblower who intends to make use of registered mail to send his or her report to the Supervisory Board in paper form is called upon to do so by adhering to the specific precautions and operational instructions below:

1. in a first envelope, indicate one's own identifying data and those of any relatives, friends, colleagues or "facilitators" who - because they belong to the same work context - could suffer retaliation as a result of the report, together with a copy of the reporting person's identification document;
2. in a second and separate envelope, clearly and circumstantially explain the information and elements that are the subject of the report, without indicating any identifying information of their own or of persons other than the person or persons to whom the illegal/irregular conduct is attributed;

3. close both envelopes and place them in a third envelope that bears on the outside the words "Reserved for the attention of the Supervisory Board ex Legislative Decree 231/2001 of La Lucente S.p.A."
4. transmit the third envelope, containing the first two, using the registered mail service with "receipt of delivery". From the receipt of the acknowledgement of delivery, the three-month period of time within which the Supervisory Board must take appropriate action on the report begins.

N.B.: Take care to indicate in the first envelope the contact details on which the reporter wishes to receive updates on the progress and status of the report. In their absence, it may not be possible for the Supervisory Board to return such feedback.

### **5.3. Oral reports**

As an alternative to the above methods, the person concerned may also make an internal report orally, requesting the scheduling of a direct meeting with the Supervisory Board.

The Supervisory Board will offer its willingness to hold the meeting within a reasonable period of time from the request. The manner and timing of the meeting will be defined consistent with the objective of protecting confidentiality about the identity of the reporter, e.g., by setting the place of the meeting outside company premises or otherwise "remotely." Such meetings will be documented through clear and complete verbalization by the Supervisory Board. For reasons of security and confidentiality protection, it will be forbidden to use video and/or phono recording systems in such cases, unless the tools used guarantee the highest standards of IT security and compliance with EU Reg. 2016/679.

### **5.4. External signaling channels**

Pursuant to Article 7, Legislative Decree No. 24 of March 10, 2023, the National Anticorruption Authority (hereinafter "ANAC"), activates an external reporting channel that guarantees, including through the use of encryption tools, the confidentiality of the identity of the reporting person, the person involved and the person mentioned in the report, as well as the content of the report and the related documentation.

Therefore, "external reports" are those that the person concerned can address directly to ANAC. In particular, the report can be submitted in written form using the special computer platform available on the institutional website of the Authority.

As of the date of this writing, the platform is accessible at the following link:

<https://www.anticorruzione.it/-/whistleblowing>

Alternatively, the interested party may also make the external report orally:

1. making use of the dedicated telephone lines;
2. by using the specially prepared voice messaging systems;
3. by requesting the scheduling of a direct meeting with ANAC officials.

### **5.4.1. Conditions for being able to make the external report to ANAC**

The aforementioned external reporting channels can only be used in the presence of one or more of the following conditions:

- the internal reporting channel prepared by the Company is not active or, even if active, does not comply with the provisions of Article 4, Legislative Decree 24/2023;
- the reporting person has already made an internal report in accordance with this procedure, but the same has not been followed up (i.e. no feedback has been received within the prescribed time limit);
- the reporting person has reasonable grounds to believe that, should he or she decide to make an internal report, the report would not be effectively followed up;
- the reporting person has reasonable grounds to believe that, should he or she decide to make an internal report, it would result in a risk of retaliation for him or her;
- the reporting person has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest.

External reporting channels may be used exclusively to communicate information to ANAC regarding:

- offenses that fall within the scope of the European Union or national acts listed in the Annex to Legislative Decree No. 24 of March 10, 2023, or national acts that constitute implementation of the European Union acts listed in the Annex to Directive (EU) 2019/1937;
- acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union;
- acts or omissions concerning the internal market, referred to in Article 26(2) of the Treaty on the Functioning of the European Union;
- acts or conduct that frustrate the object or purpose of the provisions set forth in Union acts in the above areas.

**N.B.:** Therefore, there is no provision for directly reporting to ANAC unlawful conduct relevant under Legislative Decree 231/2001, or violations of the Organizational Model adopted under the same Legislative Decree cited above.

### **5.5. Public disclosure**

The term "public disclosure" is intended to mean, pursuant to Article 2, Paragraph 1(f), Legislative Decree No. 24 of March 10, 2023, the conduct of a person who makes public information about the violations referred to in the preceding paragraph through print or electronic media or otherwise through means of dissemination capable of reaching a large number of people.

- Pursuant to Article 15, Legislative Decree No. 24/2023, the reporting person who makes a public disclosure may avail himself of all the protection measures commonly provided for those who make use of an internal or external reporting channel. However, for these protections to be extended to him, the public disclosure must be made under the following conditions: the reporting person has previously made an internal and external report, or has directly made an external report in the cases provided for (conditions) in the preceding paragraph, but has not

obtained a response from the relevant offices within the period of three months and seven days from the transmission of the report

- the reporting person has well-founded reason to believe that the violation may constitute an imminent or obvious danger to the public interest;
- the reporting person has well-founded reason to believe that the external report may pose a risk of retaliation or may not be effectively followed up due to the specific circumstances of the concrete case.

The possibility of resorting to public disclosure making use of the safeguards and protection measures provided is allowed exclusively with reference to the dissemination of information relating to:

- unlawful acts falling within the scope of the European Union or national acts specified in the Annex to Legislative Decree No. 24 of March 10, 2023, or national acts constituting implementation of the European Union acts specified in the Annex to Directive (EU) 2019/1937;
- acts or omissions affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union;
- acts or omissions concerning the internal market, referred to in Article 26(2) of the Treaty on the Functioning of the European Union;
- acts or conduct that frustrate the object or purpose of the provisions set forth in Union acts in the above areas.

**N.B.:** Therefore, there is no provision for disclosure - availing itself of the protection measures and safeguards provided for in Legislative Decree 24/2023 - of unlawful conduct relevant under Legislative Decree 231/2001, or violations of the Organizational Model adopted pursuant to the aforementioned Legislative Decree.

## 6. PROTECTION OF THE REPORTER

Legislative Decree No. 24 of March 10, 2023, provides for specific protection measures in favor of reporting persons (so-called "whistleblowers"), as well as for the protection of the following additional individuals:

- the so-called "facilitators," i.e., individuals who have assisted a whistleblower in the reporting process, operating within the same work context;
- people from the same work environment as the reporting person and who are related by a stable emotional or kinship link within the fourth degree;
- co-workers of the reporting person and who have a usual and current relationship with that person;
- entities owned by or for which the reporting person works, as well as entities that operate in the same work environment as the reporting person.

La Lucente S.p.A. recognizes and adopts the protection measures provided for by Legislative Decree 24/2023, imposing sanctions against anyone who violates them by carrying out discriminatory or retaliatory acts against whistleblowers. In particular, it should be noted that the aforementioned Legislative Decree provides for the absolute prohibition of retaliation, such as but not limited to :

- dismissal, suspension or equivalent measures;



- demotion in rank or non-promotion;
- the change of duties, change of place of work;
- the reduction of salary, change of working hours;
- suspension of training or any restriction on access to training;
- the negative merit notes or negative references;
- the adoption of disciplinary measures or other sanction, including fines;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavorable treatment;
- the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion;
- the non-renewal or early termination of a fixed-term employment contract;
- damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunity and loss of income;
- improper listing on the basis of a formal or informal sector or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- the early termination or cancellation of a contract for the supply of goods or services;
- the cancellation of a license or permit;
- the request for submission to psychiatric or medical examinations.

### **6.1. Guarantee of confidentiality**

Confidentiality about the identity of the reporter is always guaranteed. Under no circumstances, therefore, will the identity of the reporter be disclosed or revealed to third parties without his or her prior, express and formal consent<sup>1</sup>.

During the investigation of the report, confidentiality is also guaranteed on the identity of the person involved and the person mentioned in the report, the content of the report and its supporting documentation, and the fact of the report itself.

Confidentiality on the identity of the person involved and the person mentioned in the report, on the content and fact of the report, as well as on the inherent documentation, may be waived - in whole or in part - in the event that the report is found to be well-founded (in terms of reasonableness), also in order to enable the activation of the appropriate and further investigations as part of any disciplinary, labor, civil, criminal or administrative proceedings.

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<sup>1</sup> In cases where any disciplinary proceeding against the person involved in the report is based wholly or predominantly on the report, the failure of the reporter to consent to disclose his or her identity will result in the inability to proceed with the charge.

## 7. EXAMINATION COLLECTION PRESERVATION AND STORAGE OF INFORMATION

The verification activities regarding the validity of the circumstances represented in the report are the responsibility of the Supervisory Board, which does so in accordance with the principles of fairness, impartiality and confidentiality and carrying out any activity deemed appropriate, including the personal hearing of the reporter - if known - and any other persons who may report on the facts reported.

The SB examines the reports received by conducting a preliminary investigation in order to verify the existence of useful data and information to substantiate the incident.

If the preliminary analysis does not reveal sufficiently circumstantiated elements or the recall of facts is unfounded, the report is dismissed.

Where useful and sufficient elements emerge for the report to be considered well-founded, the next phase of in-depth investigation will be initiated. At the end of the investigations, the Supervisory Board informs the administrative body of its findings, proposing, if the conditions are met, the appropriate disciplinary actions.

Any information, reports or reports required by the system are kept by the Supervisory Board in a special computer and/or paper database.

The Oversight Board shall define by appropriate internal provision criteria and conditions for access to the database.

The data and information stored in the database can be made available by the SB to the relevant bodies.

The SB retains the data and documents related to each report for 36 months after receipt, unless judicial requirements justify a longer retention time. The personal and sensitive data contained in the report will be processed in compliance with data protection regulations and the GDPR Policy.

## 8. ADVERTISING

The dissemination of this procedure is ensured by the Compliance Manager, who takes care of its information to the top levels of the organization, which in turn are required to inform their subordinates.

In particular, this procedure:

- a. is published in a dedicated section of the company's website, the same from which the information channel (platform) of reporting (<https://digitalroom.bdo.it/lalucente/home.aspx>) can be accessed;
- b. is posted in hard copy at company premises frequented by workers, as well as by representatives of suppliers and customers, consultants, etc.; and
- c. is the subject of periodic training sessions, aimed at illustrating its operation (including with the help of exemplifications and the study of practical cases).

