



LA LUCENTEZZA[®]
IMPRESA DI PULIZIA E SERVIZI INTEGRATI

POLICY WHISTLEBLOWING

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Summary

1. PURPOSE AND SCOPE	3
2. REGULATORY DEVELOPMENTS	3
3. SCOPE OF APPLICATION	4
4. SUBJECT AND CONTENT OF THE REPORT	4
5. INTERNAL REPORTING CHANNELS AND MANAGEMENT OF REPORTS	5
5.1. Reports via the online channel	6
5.2. Verbal reports	6
5.3. External reporting channels	7
5.3.1. Conditions for making an external report to ANAC	7
5.4. Public disclosure	8
6. PROTECTION OF WHISTLEBLOWERS	8
6.1. Guarantee of confidentiality	9
7. EXAMINATION, COLLECTION AND STORAGE OF INFORMATION	11
8. PUBLICATION	12

1. PURPOSE AND SCOPE

La Lucentezza S.r.l. (hereinafter also referred to as “**La Lucentezza**” or “**the Company**”) has adopted an Organisation, Management and Control Model (hereinafter also referred to as the “**Model**”) pursuant to Legislative Decree No. 231/2001, as well as a Corporate Code of Ethics.

Furthermore, La Lucentezza has established, documented and implemented its integrated management system in accordance with the applicable standards: UNI EN ISO 9001, UNI EN ISO 14001, UNI EN ISO 45001, UNI ISO 37001 and SA 8000.

This procedure governs, as set out in more detail below, the process for receiving, analysing and handling reports of relevant unlawful conduct within the meaning of Legislative Decree No. 231/2001, of breaches of the Model and related procedures, of the Code of Ethics, and of company policies or regulations, submitted or transmitted by any person, including anonymously.

2. REGULATORY DEVELOPMENTS

On 30 November 2017, Law No. 179 came into force, containing ‘*Provisions for the protection of persons reporting offences or irregularities of which they have become aware in the course of a public or private employment relationship*’.

On 23 October 2019, European Directive 2019/1937 of the European Parliament and of the Council came into force, concerning the protection of persons who report breaches of European Union law; this was transposed into Italian law by Legislative Decree No. 24 of 10 March 2023, in force since 30 March 2023.

The Company, having taken note of Article 6, paragraph 2-bis, of Legislative Decree No. 231/2001, as amended by Law No. 179 of 30 November 2017 and subsequently by Legislative Decree of 10 March 2023, No. 24, has sought to comply with the aforementioned legislation by adopting internal rules for the receipt and handling of reports and, furthermore, by establishing safeguards for those who, in good faith, submit such reports to the Company's Supervisory Body pursuant to Legislative Decree No. 231/2001 (hereinafter also referred to as the “**SB**”), designated as the “**Manager**” of whistleblowing reports.

La Lucentezza has therefore established a whistleblowing reporting system, in line with the aforementioned legislation and taking into account the guidelines issued by the National Anti-Corruption Authority (hereinafter “**ANAC**”), through Resolutions No. 311 of 12 July 2023, Nos. 478 and 479 of 26 November 2025, and the “Operational Guide for Private Entities”, drawn up by Confindustria and published in its updated version on 14 May 2026.

With regard to the integrated management system adopted by the Company, it should also be noted that clause 9.6 of the SA 8000 standard requires procedures to be put in place to enable individuals and interested parties to report, in good faith and in confidence, any breaches or shortcomings in relation to the standard.

3. SCOPE OF APPLICATION

Individuals belonging to La Lucentezza's workplace who fall into the following categories may report relevant information in accordance with the following paragraph (see *below*):

- ✓ employees;
- ✓ self-employed workers;
- ✓ collaborators in various capacities;
- ✓ freelancers and consultants;
- ✓ volunteers, interns and trainees, even if unpaid;
- ✓ people with roles in administrative, management, control, supervision or representation, even where such functions are exercised de facto;
- ✓ shareholders;
- ✓ persons operating within the workplace of La Lucentezza by virtue of their relationships with other economic operators.

The possibility of making a report and benefiting from the protective measures provided for by Legislative Decree No. 24/2023 also applies where the report is made in the following circumstances:

- when the legal relationship with the whistleblower has not yet commenced;
- during the probationary period;
- following the termination of the legal relationship with the whistleblower.

4. SUBJECT AND CONTENT OF THE REPORT

Through the internal reporting channels made available by the Company (see *below*), it is possible to report information concerning:

- ✓ unlawful conduct relevant under Legislative Decree 231/2001, known as 'predicate offences' (Articles 24 et seq.);
- ✓ breaches of the Organisation and Management Model adopted pursuant to Legislative Decree 231/2001, which do not fall within the scope of Article 2, paragraph 1, letter a), points 3), 4), 5) and 6) of Legislative Decree No. 24/2023;
- ✓ breaches of the Code of Ethics and the operating procedures adopted by La Lucentezza, even if they do not have immediate criminal relevance;

- ✓ information security breaches, including: unlawful processing of data in breach of Regulation (EU) 2016/679 – the GDPR, and company policies and regulations; unauthorised access to IT or telecommunications systems (Article 615-ter of the Italian Criminal Code); unlawful interception, obstruction or interruption of IT and telecommunications communications (Article 617-quater of the Italian Criminal Code); damage to information, data and computer programmes (Article 635-bis of the Italian Criminal Code);
- ✓ breaches of the Integrated Management System in accordance with the applicable standards UNI EN ISO 9001, UNI EN ISO 14001, UNI EN ISO 45001 and SA 8000.

In particular, it is possible to report information obtained in the course of one's work or professional activities, or during the recruitment process or at other pre- or post-contractual stages.

Reports are not admissible if they concern: disputes, claims or requests linked to a personal interest of the reporting person or of the person who has lodged a complaint with the judicial or accounting authorities, which relate exclusively to their own individual employment relationships, or which pertain to their employment relationships with their superiors.

The content of the report must be clear, precise and detailed. In any event, the protective measures provided for the whistleblower also apply even if the report proves to be unfounded, provided that, at the time of making the report, the person had reasonable grounds to believe that the information regarding the breaches was true and fell within the objective scope of application of this procedure.

5. INTERNAL REPORTING CHANNELS AND MANAGEMENT OF REPORTS

Reports can be submitted in various ways:

- a. in writing, via the online channel on the La Lucentezza S.r.l. website;
- b. orally, through a face-to-face meeting with the Supervisory Body, to be requested by email at odv@lalucentezza.it.

The report must contain a detailed description of the facts and conduct considered to be in breach of the regulations, indicating, where possible, the documents, the rules deemed to have been breached and any other evidence useful for investigating the alleged facts. Furthermore, the whistleblower is obliged to declare whether they have a personal interest in relation to the report.

The Supervisory Body shall issue the whistleblower with an acknowledgement of receipt of the report within 7 (seven) days of the date of receipt of the report.

The expected timeframe for the conclusion of the proceedings is 3 (three) months from the date of the acknowledgement of receipt of the report or, in the absence of such an acknowledgement, 3 (three) months from the expiry of the 7 (seven)-day period following

the submission of the report.

Should the Supervisory Body find itself in a conflict of interest when assessing the report and/or conducting the preliminary investigation, it is obliged to recuse itself from handling the report. In such cases, an alternative handling procedure is activated, whereby the report is made available to the Compliance Officer, who will manage the investigation, involving, where deemed appropriate, other departments within or outside the Company.

Any reports received in error by parties other than the Supervisory Board must be forwarded by those parties to the Supervisory Board within 7 (seven) days of receipt, whilst respecting the confidentiality of the whistleblower and the content of the report, and notifying the whistleblower at the same time.

This is without prejudice to the whistleblower's right, where the specific conditions laid down by law are met, to make an external report to ANAC (pursuant to articles 6 and 7, Legislative Decree No. 24/2023), to make a public disclosure (pursuant to article 15 of Legislative Decree No. 24/2023) or to lodge a complaint with the competent judicial authority.

5.1. Reports via the online channel

In the case of a report submitted via the online channel, the reporter is issued with a unique identification code, which is to be used to check the processing status of the report submitted and the outcome of any subsequent investigation, and which ensures the confidentiality of their identity.

If the whistleblower has provided their personal details and email address when submitting the report, they will receive the report's unique identification code at the email address provided within 7 (seven) days of the Supervisory Body receiving the report.

In the case of an anonymous report, where the whistleblower's personal details and email address are not known, the whistleblower will still be able to access the system using the unique identification code assigned and monitor the status of their report.

It is the reporter's responsibility to keep the report identification code safe, as, if lost, it cannot be recovered or duplicated in any way.

All reports received by the Supervisory Body outside the online channel will be recorded on that channel by the Supervisory Body itself within 7 (seven) days of receipt, so as to enable, where possible, the issue of a unique identification code to the reporter to access the system and monitor the status of their report.

5.2. Verbal reports

The whistleblower may also make a report verbally by requesting a face-to-face meeting with the Supervisory Body.

The Supervisory Body will make itself available to hold the meeting within a reasonable period of time following the request, either on or off the Company's premises. The

arrangements and timing of the meeting will be determined in line with the objective of safeguarding the confidentiality of the whistleblower's identity and the content of the report. Any report made orally will be documented in reports drawn up by the Supervisory Body.

These reports may be verified, corrected and confirmed by the reporting person by means of their signature.

For reasons of security and confidentiality, the use of video and/or audio recording systems is prohibited in such cases, unless the equipment used guarantees the highest standards of IT security and compliance with the GDPR.

5.3. External reporting channels

ANAC operates an external reporting channel which guarantees, including using encryption tools, the confidentiality of the identity of the whistleblower, the person involved and the person mentioned in the report, as well as the content of the report and the related documentation.

External reports may be submitted to ANAC:

- a) in writing, using the dedicated online platform available on the Authority's official website (<https://www.anticorruzione.it/-/whistleblowing>);
- b) orally:
 - using dedicated telephone lines;
 - using the specially set up voice messaging systems;
 - by requesting a face-to-face meeting with ANAC officials.

5.3.1. Conditions for making an external report to ANAC

An external report may only be submitted if, at the time of submission:

- the internal reporting channel is not active or, even if active, does not comply with the provisions of Article 4 of Legislative Decree No. 24/2023;
- the reporting person has already made an internal report in accordance with Legislative Decree No. 24/2023, and no action was taken on it;
- the whistleblower has reasonable grounds to believe that, should they decide to make an internal report, it would not be effectively followed up;
- the whistleblower has reasonable grounds to believe that, should they decide to make an internal report, this would expose them to a risk of retaliation;
- the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest.

The ANAC Guidelines, issued by Resolution No. 311 of 12 July 2023 and amended by

Resolution No. 479 of 26 November 2025, also introduce the possibility for individuals who, having a qualifying connection with the whistleblower, complainant or public discloser, suffer retaliation by reason of that connection, to make reports to ANAC. These include: facilitators, persons in the same working environment, work colleagues who have a regular and ongoing relationship with the whistleblower, and also legal entities where these are organizations owned by the whistleblower, complainant or public discloser, or organizations in which they work, or organizations operating within the same working environment.

5.4. Public disclosure

The whistleblower may make a public disclosure¹ and benefit from the protective measures provided for by Legislative Decree No. 24/2023, provided that, at the time of the public disclosure:

- the whistleblower has previously made an internal and external report, or has made an external report directly, and a response has not been received within the time limits laid down by law;
- the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest;
- the whistleblower has reasonable grounds to believe that reporting the matter externally may entail a risk of retaliation or may not be effectively followed up due to the specific circumstances of the particular case.

6. PROTECTION OF WHISTLEBLOWERS

Legislative Decree No. 24/2023 provides for specific protective measures for whistleblowers, as well as for the protection of the following additional people:

- the so-called 'facilitators', that is, individuals who have assisted a reporting person in the process of reporting, whilst working within the same workplace;
- people in the same working environment as the person making the report who are linked by a stable emotional bond or kinship up to the fourth degree;
- the whistleblower's work colleagues with whom they have a regular and ongoing relationship;
- organizations owned by the whistleblower or for which the whistleblower works, as well as organizations operating within the same working environment as the whistleblower.

The reasons that led the person to report, make a complaint or disclose information publicly are irrelevant for the purposes of their protection.

¹ For the purposes of Legislative Decree No. 24/2023, 'public disclosure' means the act of making information on breaches public through the press or electronic media, or in any other way through means of dissemination capable of reaching a large number of people.

La Lucentezza acknowledges and adheres to the protective measures set out in Legislative Decree 24/2023, imposing sanctions on anyone who breaches them or engages in discriminatory or retaliatory acts against whistleblowers. In particular, it should be noted that the aforementioned Legislative Decree provides for an absolute prohibition on retaliation, including, by way of example:

- a) dismissal, suspension or equivalent measures;
- b) demotion or failure to promote;
- c) a change of duties, a change of workplace, or a reduction in salary, or a change to working hours;
- d) suspension of training or any restriction on access to it;
- e) negative performance appraisals or negative references;
- f) the imposition of disciplinary measures or other sanctions, including financial penalties;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination or, in any event, unfavourable treatment;
- i) failure to convert a fixed-term employment contract into a permanent employment contract, where the employee had a legitimate expectation of such conversion;
- j) the non-renewal or early termination of a fixed-term employment contract;
- k) damage, including to a person's reputation, particularly on social media, or economic or financial harm, including the loss of economic opportunities and loss of income;
- l) inclusion on blacklists on the basis of a formal or informal sectoral or industrial agreement, which may make it impossible for the person to find employment in that sector or industry in the future;
- m) the early termination or cancellation of a contract for the supply of goods or services;
- n) the revocation of a licence or permit;
- o) a request to undergo psychiatric or medical examinations.

Any actions taken in breach of the prohibition on retaliation are null and void.

6.1. Guarantee of confidentiality

The confidentiality of the whistleblower's identity is always guaranteed. Under no circumstances, therefore, will the whistleblower's identity be disclosed or revealed to third

parties without their prior, express and formal consent².

The following exceptions, provided for by law, are permitted:

- criminal proceedings (article 12, paragraph 3): the identity is protected by professional secrecy pursuant to Article 329 of the Code of Criminal Procedure, without the need for consent;
- proceedings before the Court of Auditors (article 12, paragraph 4): the identity may not be disclosed until the conclusion of the preliminary investigation;
- disciplinary proceedings (article 12, paragraph 5): where the allegation is based on separate and additional findings beyond those in the report, even if consequential, the identity may not be disclosed under any circumstances. If, however, the disciplinary proceedings are based, in whole or in part, on the report and knowledge of the identity is essential for the defence of the accused, the report may be used for disciplinary purposes only with the express consent of the whistleblower. In the absence of consent, the report may not be used for disciplinary purposes.

In all cases where disclosure of identity is required, the whistleblower shall be notified in writing of the reasons for such disclosure.

Furthermore, during the investigation into the report, confidentiality is guaranteed regarding the identity of the person involved and the person mentioned in the report, the content of the report and the relevant supporting documentation, as well as the fact of the report itself.

Confidentiality regarding the identity of the person involved and the person mentioned, the content and the fact of the report, as well as the relevant documentation, may be waived – in whole or in part – if the report is found to be well-founded (in terms of reasonableness), including to enable the initiation of appropriate and further investigations within the context of any disciplinary, labour law, civil, criminal or administrative proceedings.

Personal data processed for the purposes of handling reports must be:

- i. limited to what is strictly and objectively necessary to verify the validity of the report and to manage it accordingly;
- ii. processed lawfully and fairly.

It should be noted that personal data which is clearly not relevant to the processing of a specific report is not collected or, if collected accidentally, is deleted immediately.

Within the relevant online channel and in the dedicated section of the website, a specific privacy notice regarding the protection of personal data processed in accordance with this procedure is made available to both the reporter and the person reported.

The processing of personal data of all data subjects involved in the reporting process is

² In cases where any disciplinary proceedings against the person involved in the report are based entirely or predominantly on the report, the whistleblower's refusal to consent to the disclosure of their identity will make it impossible to proceed with the proceedings.

carried out by La Lucentezza s.r.l., in its capacity as Data Controller pursuant to article 4, paragraph 7 of the GDPR, in full compliance with current data protection legislation and the procedures adopted by the Company in this regard.

The Company has established its own process for handling reports, identifying appropriate technical and organizational measures to ensure a level of security commensurate with the specific risks arising from the processing carried out, on the basis of a data protection impact assessment, and regulating its relationship with any external parties that process personal data on its behalf in accordance with Article 28 of the GDPR. The processing of personal data carried out for the purposes of this procedure is performed exclusively by staff expressly authorised to process such data in accordance with articles 29 and 32, paragraph 4, of the GDPR and article 2-quaterdecies of the Personal Data Protection Code referred to in Legislative Decree No. 196 of 30 June 2003.

As part of the whistleblowing process, the Company provides data subjects with a specific privacy notice in accordance with articles 13 and 14 of the GDPR, which is available on the reporting channel.

The protections set out in this procedure are not guaranteed, and the whistleblower shall be subject to disciplinary action if – even following a first-instance judgement – they are found criminally liable for the offences of defamation or slander, or civilly liable on the same grounds, in cases of willful misconduct or gross negligence.

7. EXAMINATION, COLLECTION AND STORAGE OF INFORMATION

The Supervisory Body is responsible for verifying the validity of the circumstances set out in the report. It shall carry out this task in accordance with the principles of fairness, impartiality and confidentiality, undertaking any action deemed appropriate, including the personal hearing of the whistleblower – if known – and of any other individuals who may be able to provide information on the reported facts.

The Supervisory Body examines the reports received, carrying out a preliminary investigation to verify the existence of data and information useful for establishing the details of the incident.

If the preliminary analysis does not reveal sufficiently detailed evidence or if the allegations prove to be unfounded, the report is closed.

Where sufficient and relevant evidence emerges to consider the report well-founded, the actual investigative phase will be initiated, involving, where deemed appropriate, other departments within or outside the Company.

Upon completion of the investigation, the Supervisory Board concludes the inquiry and formalises the findings in writing, ensuring that, depending on the results, the matter is forwarded to the relevant bodies or functions for any necessary action within their remit.

The Supervisory Board retains the data and documents relating to each report for 36 months from the closure of the report, in accordance with current legislation and this procedure,

subject, in any case, to judicial requirements and/or specific legal obligations that justify a longer retention period.

Personal data contained in the report will be processed in accordance with the legislation and procedures and/or privacy notices adopted and/or to be adopted by the Company regarding the protection of personal data.

8. PUBLICATION

This procedure, in accordance with the provisions of article 5, Letter e), of Legislative Decree No. 24/2023, is made available as follows:

- a) publication in a dedicated section of the company's website, from which it is possible to access the online reporting channel (platform) (<https://digitalroom.bdo.it/lalucentezza/home.aspx>);
- b) displaying a hard copy in company premises frequented by employees, as well as by representatives of suppliers and customers, consultants, etc.
- c) organization of regular training sessions aimed at explaining how it works (where appropriate, using examples and case studies).