



SEE THE WORLD AT ITS BEST

WBCM COMPLIANCE REPORTING PROCEDURE

Global Human Resources

Responsibility

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1 Context

1.1 Objective

The aim of this procedure is to provide the intended audience with a uniform mechanism for reporting, investigating and managing suspected or alleged violations i) of the principles and values that inspire Safilo Group and that are contained in the *Worldwide Business Conduct Manual* of Safilo Group and/or ii) Group policies and procedures and/or iii) the law in general, while safeguarding, via appropriate criteria and internal management and communication procedures, the reporter's identity and working conditions as well as the confidential nature of the reported information.

This procedure is also an instrument to support the Control & Risk Management system as well as the Organization, Management and Control Models adopted by the Italian companies of the Group pursuant to Italian Legislative Decree no. 231 of 2001 or similar local national instruments, where they exist, adopted by the foreign subsidiaries of the Group.

1.2 Scope

This procedure applies to all Companies that are part of Safilo Group, within the restraints of the local legislation and regulations. Without prejudice to the decision-making independence of each company, the parent company Safilo Group S.p.A. will manage the procedure, subject to the terms and conditions below and, due to its role of co-ordination and organization at a Group level of the *Functions Global Internal Audit and Human Resources*, also in the interest of all the Group Companies. The *Global Internal Audit* function shall have the task of managing the Reports, as an external party appointed by the other Group Companies.

All Group Companies shall promptly adopt, in compliance with applicable local laws, this procedure as well as any complementary rules of a merely organizational nature, giving notice thereof to Safilo Group S.p.A.. Should local laws impose requirements that are more restrictive than the principles established in this procedure, the more restrictive requirements shall be respected by the relative Companies of the Group.

1.3 Intended audience

The intended audience of this policy is the *stakeholders* of all Group Companies including, without limitation, employees and collaborators, self-employed workers, freelance workers, consultants, volunteers, interns (even if not paid), that carry out their activities at the Group Companies, individuals with roles of administration, management, control, supervision or representation, including any non-executive members of the corporate bodies of the Group Companies, clients, suppliers and other *business partners*.

1.4 References

References to laws and regulations:

Laws and regulations in general that apply to the Group, with particular reference to:

- EU Directive 2019/1937 regarding the protection of persons that report violations of European Union law
- General Data Protection Regulation 2016/679 (“**GDPR**”)
- Law 179/2017 regarding Provisions to protect reporters of offences or wrongdoings that have come to their attention in the context of a public or private employment relationship
- Legislative Decree 24/2023 implementing EU Directive 2019/1937, regarding the protection of persons that report violations of European Union law and containing provisions on the protection of persons that report violations of national law provisions
- Legislative Decree 231/2001 regarding the administrative responsibility of companies and entities

References to principles and procedures of Safilo Group:

- Worldwide Business Conduct Manual (“**WBCM**”)
- Group policies and procedures in general
- Organization, Management & Control Models pursuant to Leg. Decree 231/2001 of the Italian Group Companies

1.5 Definitions

Term	Definition
<i>Anonymous reporting</i>	A Report that does not contain any details that allow the person that has made the report to be identified with certainty, even indirectly. In some countries anonymous reporting is not permitted by law.

Term	Definition
Assessment Committee	The <i>Assessment Committee</i> is the internal body of the Group tasked with evaluating the outcome of the investigations carried out by competent functions and suggesting any corrective measures to be adopted. It consists of the <i>Head of Global Internal Audit</i> , the <i>Head of Global Human Resources</i> and the <i>Head of the Corporate and Legal Affairs Department</i> of Safilo Group S.p.A. (all bound by specific written confidentiality commitments).
Audience	The <i>stakeholders</i> of all Group Companies including, without limitation, employees and collaborators, self-employed workers, freelance workers, consultants, volunteers, interns (even if not paid), that carry out their activities at the Group Companies, individuals with roles of administration, management, control, supervision or representation, including any non-executive members of the corporate bodies of the Group Companies, clients, suppliers and other <i>business partners</i> .
Bad faith report	A false or defamatory Report made intentionally or with gross negligence.
Detailed Report	A Report containing factual elements that are reasonably sufficient from a quantitative and qualitative point of view, to allow an investigation to be launched, according to this procedure and/or applicable laws. By way of example, a Report is detailed if it indicates: the method used and the aim of the conduct or illicit activity, the reference period of when the conduct took place, the persons involved, quantification of the damage, method used to circumvent the control system, copy of documentation mentioned, etc.
Good faith report	A Report filed by a person that has reasonable grounds, based on factual circumstances to believe that there has been or will be a violation (of any nature, including omissive conduct) of the WBCM, Group policies and procedures and/or the law.
Group Company/ies	One or more subsidiary/ies belonging to Safilo Group.
Irrelevant Report	A Report that is out of the scope of, or irrelevant according to, this procedure and that is not a bad faith report.
OdV	The Supervisory Committee of each Italian company of Safilo Group, tasked with overseeing the application and respect of the Organization, Management and Control Model adopted by each company pursuant to Leg. Decree 231/2001.
Other Protected Parties	Parties other than the Reporter who, however, could suffer retaliation, directly or indirectly, due to their role in the reporting process and/or their particular relationship with the reporter.
Protected Report	A Report made when the Reporter: (i) has reasonable ground to believe that the information on the violations reported were true at the time of the report; and (ii) has used the internal channels (in compliance with section 2 of this procedure) or external channels (in compliance with section 7 of this procedure) or has made a public disclosure.

Term	Definition
Report	Any communication received under this procedure, concerning a suspected or alleged violation (of any nature, including omissive conduct) of the WBCM, Group policies and procedures and/or the law.
Reporter or Whistleblower	A member of the audience of this procedure that can report suspected or alleged misconduct, in order to prevent and counter in a timely manner potential illicit activities (eg. episodes of possible corruption, fraud, etc) and/or incorrect behavior (eg. violation of company principles and procedures).
Retaliation	Any behavior, act or omission, even only attempted or threatened, put in place due to the Report and that causes or may cause the Reporter, directly or indirectly, to experience wrongful damage, or an unjustified damage as a direct or indirect effect of the retaliation and inherent to the content of the retaliation itself.
Safilo Group or Group	The Safilo Group, that consists of the companies that are directly or indirectly controlled by the parent company Safilo Group S.p.A..

2 Submission of Reports

WHO must report and WHAT to report:

Any member of the Audience who believes or suspects that a violation of any nature, including omissive conduct, has occurred or will occur can and is strongly encouraged to make a Report in compliance and within the limits of this procedure.

Violations or alleged violations of any of the following can be reported:

1. WBCM;
2. Company policies and procedures;
3. Organizational, Management and Control Models pursuant to Leg. Decree 231/2001 or similar documents and the respective procedures and/or protocols;
4. Applicable provisions of law and/or regulations, both at a local level and issued by the European Union;
5. Other aspects linked to the circumvention of the company internal control system or to behavior that conflicts with the duty of loyalty to Safilo Group S.p.A. and the Group.

HOW to report:

The Report must provide the necessary elements so that the person receiving the report can proceed with the controls that are necessary to evaluate whether the report is grounded and, to that end, must include, as far as possible:

- what the suspected violation is, with a clear and complete description of the behavior, including omissive behavior, that the Report concerns;
- the specific factual and temporal circumstances in which the violation was committed or in which it is suspected that the violation was committed;
- details or other elements (e.g. position held, Function/Area) that allow the person that has carried out/will carry out the matters that are reported to be identified and/or the Group Company to which the described facts refer;
- any third parties involved or potentially damaged;
- indication of any other parties that can provide details on the facts reported;
- circumstantial elements, namely supporting evidence or other sources that can confirm the Report.

WHO to report TO

Notwithstanding that in all cases in which there is an immediate or imminent threat to things or people, before activating this procedure and in addition to this procedure, it is recommended to call the local emergency number (for example, local police, emergency services), Reports can be transmitted through the following internal channels:

- *EthicsPoint Hotline & Website of Safilo Group at www.safilogroup.ethicspoint.com*¹ (“**EthicsPoint System**”). The *EthicsPoint Hotline & Website*, is managed by an external provider, GCS Compliance Services Europe Unlimited², which manages reports received in a written or oral format by each Group Company according to the applicable provisions and promptly sends them to the *Head of Global Internal*

¹ If this address is not available for the geographical area concerned, the Report must be made by e-mail to the address ethicsandcompliance@safilo.com.

² The supplier is a leading and internationally renowned company in its field, controlled by Navex Global Inc. (<http://www.navexglobal.com>), and is able to process reports in the languages of all the different countries in which the Group operates.

Audit, according to the provisions of this procedure and in compliance with applicable laws, having been duly identified as data processor and formally appointed as the external party responsible for the management of reports by Group Companies other than Safilo Group S.p.A.. EthicsPoint will provide the Reporter with an access code which allows him/her, together with a password chosen by the latter, subsequent access to the reporting system in order to receive a feedback on the status of his/her Report and/or for any other communications regarding the Report (including the possibility to provide further information related to the Report). The Reporter shall access the system for any communications within 10 (ten) days of submitting the Report and shall keep his/her access credentials confidential.

- at the request of the Reporter, the Report may be made orally through an in-person meeting with the *Head of Global Internal Audit*, which can be requested through the platform referred to in the previous point and must be organized within a period of 45 days from the request.
- For Group Companies other than the Italian or French ones, to the *Global Internal Audit Function*, at the dedicated email address ethicsandcompliance@safilo.com (in particular when the *EthicsPoint Hotline & Website* are not available in the geographical area).

The OdV, the bodies and the company functions that manage this procedure shall interface so as to ensure that each may correctly carry out its duties. In particular, taking into account the importance of the role held by the OdV in the compliance system of the Italian Group Companies, the *Head of Global Internal Audit* shall promptly inform the OdV of the company involved regarding any Reports received that are relevant in relation to the Organization, Management & Control Models pursuant to Leg. Decree 231/2001 of the said company.

!!! → Reports should never be made to any party that, even only potentially, has a conflict of interest with the matter.

This procedure shall not apply to:

- complaints concerning the normal management of the employee's job position;
- complaints of a personal nature (that is, which concern exclusively the individual employment relationships of the whistleblower or the employment relationship with hierarchically superior figures);

- complaints for violation of the smoking ban or other appropriately indicated company prohibitions concerning safety and health in the workplace, which must be reported to the competent company function;
- complaints of a commercial nature (by way of example: complaints concerning the quality of products or possible contractual breaches) that must be brought to the attention of the specific competent company function.

For a specific list of reportable behavior (including attempts to conceal such behavior) for each country, please see the relevant country page on www.safilogroup.ethicspoint.com.

In order to minimize any possibility of Retaliation, for all Reports all reasonable steps will be taken to ensure the identity of the Reporter is kept confidential inside and outside the Group, in compliance with the boundaries of applicable law and as provided for in section 8 below, unless it is proven that the Report is a Bad faith report, in which case the Reporter may be subject to disciplinary or contractual measures by the Company to which he/she belongs.

3 Investigations

The investigation process, which begins when a Report is received, takes place according to the following phases as per below:

3.1 Management of the Report

Within 7 days of the receipt of the Report, the *Head of Global Internal Audit* provides feedback to the Reporter to confirm that the report is being handled.

If a Report is submitted using channels and methods other than those indicated in section 2, the person who receives the report invites the Reporter to submit the report according to the methods provided for in this Procedure, informing him/her that only reports submitted in accordance with the provisions of this Procedure shall be considered Protected Reports.

3.2 Preliminary review of the Report

The *Head of Global Internal Audit*, having received the Report and any supporting documentation, proceeds with a preliminary review of the Report and classifies the Reports as:

- **Detailed Report:** the *Head of Global Internal Audit* launches the assessment phase as indicated in section 3.3 below.
 1. **Irrelevant Report:** the Report will be archived, unless the *Assessment Committee*, informed as below, disagrees with the preliminary review carried out by the *Head of Global Internal Audit* and requests a full investigation.
- **An undetailed Report:** the *Head of Global Internal Audit* shall inform the Reporter that reasonably sufficient factual elements from a quantitative and/or qualitative point of view have not been provided, inviting the Reporter to provide further elements and informing him/her that, in the absence of such elements, the Report will be archived.
 2. **Bad faith report:** *Global Human Resources* shall be informed, who shall evaluate whether to begin possible disciplinary proceedings.

3.3 Investigation Phase of Detailed reports

The investigation phase takes place by performing targeted checks on the Detailed reports, which make it possible to identify, analyze and evaluate the elements confirming the validity of the reported facts.

In particular, the *Head of Global Internal Audit*:

1. informs the investigated person(s) about the data processing and his/her rights to access data, comment thereupon and request rectification or erasure thereof, oppose the processing or obtain restriction thereof pending safeguard of his/her rights via the same above reporting

- system, as soon as practically possible³ in so far as no substantial risk exists, in the specific case, that such a notification could effectively impair the investigation ability to gather evidence;⁴
2. in any event, manages the relationship with the Reporter via the EthicsPoint system or other appropriate modalities indicated above, where applicable, and discloses the Reporter's identity only within the investigating *team* (consisting of members of the *Group Internal Audit* team and/or other business reference persons that the *Head of Global Internal Audit* deems it necessary to involve) which is bound to respect specific confidentiality obligations) strictly observing a "need to know" principle basis, ensuring in any event that this principle is safeguarded;
 3. informs the Assessment Committee about all the Reports received, and in the case of Detailed reports, about the investigation launch and the reasons therefor;
 4. where the Detailed report concerns one of the crimes considered in the Organizational Management and Control Model pursuant to Italian Legislative Decree N° 231/2001, immediately informs the OdV of the Group Company involved about the Report contents and ensures the subsequent and necessary coordination at any time for the fulfillment of the respective duties;
 5. where necessary independently performs the investigation, according to standard audit procedures and in full respect of parties involved, their dignity and the proportionality principle, *inter alia* directly acquiring relevant evidence, reviewing significant documents and processing necessary and relevant personal data, conducting interviews with any stakeholders and formally recording details of the person interviewed and the key elements that emerged during the interview. The *Legal & Corporate Affairs Department* (the Head / person in charge of this procedure) or external experts (such as lawyers, financial experts) may be consulted when necessary.

³ Employees who are being investigated will in any event have the opportunity to be heard, where appropriate through the deposit of written notes, prior to any final decision hereunder.

⁴ In this phase transfer of the reported person's personal data outside the European Economic Area (EEA) may take place if he/she is an employee of an extra-EEA Group Company in compliance with the applicable law, under Section 49.1, letter d), GDPR and with appropriate intra-group guarantees.

6. where strictly necessary in order to acquire evidence in an appropriately independent manner from the relevant functions (e.g., HSE for environmental issues), directly interacts with the functional Leaders possibly providing the contents of the Report, observing the “need to know” principle, without disclosing the reporter’s identity and binding them in writing to confidentiality;
7. following the preparation of the investigation of the Report by the investigation team, reviews the investigation report and presents it to the Assessment Committee for evaluation and (subject to possible request from the *Assessment Committee* for further investigation on specific matters) for adoption of an adequately motivated decision, including the possible archiving of the Report should it be found by the *Assessment Committee* to be groundless.
8. The *Assessment Committee’s* final decision is transmitted by the *Head of Global Internal Audit* to the OdV of the relevant Italian Group Company or to the OdV of Safilo Group S.p.A. in the case of a foreign subsidiary and, where necessary and/or appropriate, to the Board of Directors of Safilo Group S.p.A. for the appropriate evaluations, including the adoption of possible corrective measures (always in coordination with the *Head of Global Internal Audit*).

3.4 Conclusion of the Investigation - controls

The investigation process shall be concluded within a reasonable timeframe, taking into account the specific features of each Report and any particular reasons of urgency.

In any case, within 3 months of the acknowledgement of the Report (or, if acknowledgement did not take place, within three months of the expiry of the deadline of seven days from the submission of the report) the Whistleblower must be provided, where possible through the *EthicsPoint* System, with feedback on the investigation carried out and its conclusion, where reached, or an intermediate feedback on the investigation and, where possible, on the timeframe for its conclusion, ensuring that the content of such feedback does not prejudice any actions taken as a result of the investigation and/or any ongoing investigations carried out by Public Authorities on the same matters. At the end of the investigation, if it occurs after the three months, the Reporter is provided with further feedback.

The *Head of Global Internal Audit* performs regular monitoring activities to (i) verify on behalf of the *Control & Risk Committee* of the Board of Directors of Safilo Group S.p.A., the implementation of any corrective actions as resolved by the Board of Directors of Safilo Group S.p.A. and (ii) ensure no retaliation is committed.

3.5 Additional provisions

In no event a function may manage the investigation related to allegations about itself and, for such a purpose, the *EthicsPoint Hotline and Website* is structured so as to send Reports involving the *Global Internal Audit* staff directly to the *Legal & Corporate Affairs Department* which will inform the OdV of Safilo Group S.p.A.. The *Legal & Corporate Affairs Department* shall perform the management and investigation phases according to the provisions of sections 3.1 to 3.4 of this procedure.

In the event of Reports regarding one of the members of the Assessment Committee, the person reported shall not be involved in the management and investigation process.

4 Consequences of violations

Without prejudice to obligations possibly imposed upon the Group Companies by applicable laws and regulations, should the investigation confirm that individuals have failed to comply with the WBCM, internal procedures or the law, the *Assessment Committee* shall evaluate whether to propose to the administrative body of Safilo Group involved the adoption of appropriate disciplinary action up to and including dismissal, depending on the nature and severity of the violations, to be applied with the support and coordination of the *Global Human Resources Department*. All disciplinary actions shall be applied by the relevant Group Company in a fair manner consistent with local law.

No Retaliation is permitted against an employee who in good faith reports what he/she believes to be a violation (on this point see section 8 below). Group Companies shall punish Reports in bad faith and protect the reported person (who is in any event always informed as per above, as soon as legally and practically possible and without prejudice to the safeguard of the confidentiality of the Reporter's identity, about the alleged facts raised against him/her in order to safeguard his/her defense rights).

Therefore, in the event that Reports are proven to be in bad faith, the matter will be submitted to the *Global Human Resources Department* for the abovementioned disciplinary actions and the identity of the Reporter could be disclosed to the reported person where required under the applicable laws and regulations.

5 Reporting

Without prejudice to other reporting duties as per above, the *Head of Global Internal Audit* reports on a six-monthly basis an overview of activities under this procedure (Reports received, pending investigations, decisions adopted by the *Assessment Committee*) to:

- Safilo Group S.p.A. CEO;
- Safilo Group S.p.A. OdV and, as far as they are concerned, to the OdV of the Italian Group companies involved;
- to the *Statutory Auditors* of the competent Group Company;
- to the *Control & Risk Committee* of the Board of Directors of Safilo Group S.p.A.;

for their respective statutory and discretionary assessments, including the adoption of possible corrective measures (always relating to the *Head of Global Internal Audit*).

6 Information retention/erasure

Once the *Assessment Committee* has made a decision (or, following the preliminary review and related reporting to the *Assessment Committee*, the Report is found to be irrelevant), personal data shall be, as far as possible, deleted or in any case kept in line with company procedures and current law (*e.g.*, safeguarding of the reporter against Retaliation, other pending judicial and/or disciplinary proceedings, adoption and implementation of corrective actions, reported person rights, data protection law).

In particular, the documentation used to carry out the activities (even in the case of irrelevant reports) must be kept by the *Head of Global Internal Audit* in a dedicated archive.

The reports and related documentation shall be kept for the time necessary to process the report and, subsequently, for no longer than five years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations provided for by current legislation.

If a recorded telephone line or other recorded voice messaging system is used for reporting, subject to the consent of the reporter, the *Head of Global Internal Audit* may keep the report in the following ways:

- making a recording of the conversation in a durable and recoverable form; or
- through a complete and accurate transcript of the conversation. In this case, the reporter can verify, correct or confirm the content of the transcript before signing it.

When, at the request of the reporter, the report is made orally in a direct meeting with the personnel in charge, with the consent of the reporter, it is documented by recording on a device suitable for storage and listening or in meeting minutes. In the case of minutes, the reporter can check, correct and confirm the minutes of the meeting before signing them.

In the report archive, personal data that is not manifestly relevant for the processing of a specific report shall not be collected or, if accidentally collected, will be deleted without undue delay.

7 External reporting

In the event that the Reporter has:

1. already made an internal report pursuant to section 2 above and the report has not been followed up within the time limits set out in this Procedure; or
2. reasonable grounds to believe that if he/she were to make an internal report, it would not be effectively followed up or that the report itself could entail a risk of retaliation; or
3. reasonable grounds to believe that the violation may pose an imminent or manifest danger to the public interest;

In countries where there is a national authority competent regarding reports / violations, the Reporter may make an external report ("**External Report**") to the competent authority at national level, according to the channels specifically set up by the latter. In particular, for Reports relating to Group Companies based in Italy, the competent authority is ANAC – *Autorità Nazionale Anti Corruzione*. Anyone who makes an External Report shall be protected in accordance with the provisions of this Procedure and the law.

The report may be made in writing, through the IT platforms or other means implemented by the competent authority, or orally, through the telephone line and/or recorded voice messaging system implemented by the competent authority. The competent authority shall guarantee the utmost confidentiality of the identity of the reporter, of the person concerned and of anyone otherwise mentioned in the report, as well as the content of the report and related documentation.

8 Protected Reports and Protection of the Reporter

In order for the protection referred to in this procedure to be guaranteed, the Report must be a so-called Protected Report, or rather made when the Reporter:

- had reasonable grounds to believe that information about reported violations was true at the time of report; and
- has reported internally (in accordance with section 2 of this procedure) or externally (in accordance with section 7 of this procedure).

The protections granted by this procedure and by applicable law do not apply to the reporter who knowingly discloses information that he/she knows or ought reasonably to know to be false.

8.1 Confidentiality

The Group guarantees the utmost **confidentiality** on the identity of the Reporter, the reported person and the subjects otherwise indicated in the Report, as well as on the content of the Report and the related documentation, using, for this purpose, criteria and methods of communication suitable to protect the identity and the good reputation of the Reporters and the persons mentioned in the Reports, also in order to ensure that those who make a Report are not subject to any form of retaliation and/or discrimination, avoiding in any case the communication of data to third parties unrelated to the reporting management process governed by this Procedure.

With the exception of cases in which the Reporter may be attributed criminal or civil liability and cases in which anonymity cannot be enforced by law (by way of example, criminal, tax or administrative investigations, inspections by control bodies, etc.), the identity of the Reporter is protected in any context subsequent to the Report.

Therefore, subject to the exceptions set out above, the identity of the Reporter cannot be revealed without his/her express consent and all those who receive or are involved in the management of the Report are required to protect the confidentiality of such information.

The violation of the obligation of confidentiality is a source of disciplinary liability, without prejudice to other forms of liability provided for by legal procedures.

As regards, in particular, the scope of the disciplinary procedure against the reported person, the identity of the Reporter can be revealed only in the event of the express consent of the Reporter.

The same confidentiality requirements also apply to persons involved/mentioned in the Report.

8.2 Prohibition of Retaliatory and/or Discriminatory Acts

Reporters in good faith shall be protected against any form of retaliation, discrimination or penalization, without prejudice to any other form of protection provided by law.

Retaliation means any behavior, act or omission, even if only attempted or threatened, carried out by reason of the Report and which causes or may cause to the Reporter, directly or indirectly, wrongful damage, or rather unjustified damage as an effect caused directly or indirectly by the Retaliation and inherent in the content of the Retaliation itself.

By way of example only, the following are considered forms of retaliation:

- dismissal, suspension or equivalent measures;
- relegation of rank or lack of promotion;
- change of duties, change of place of work, reduction of pay, change of working hours;
- suspension of training or any restriction of access to training;
- negative merit notes or negative references;
- the adoption of disciplinary measures or other sanctions, including financial measures;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavorable treatment;
- failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damages, including to the person's reputation, in particular on social media, or economic or financial prejudice, including loss of economic opportunities and income;
- improper listing on the basis of a formal or informal sectoral or industrial 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;
- cancellation of a license or permit;
- the request to undergo psychiatric or medical examinations.

Reporters who believe they have experienced retaliatory conduct as a result of a previously made Report are encouraged to submit a new Report concerning the retaliation. In addition, they may communicate to ANAC or to the other territorially competent authority any form of retaliation that they believe they have suffered.

Acts performed in violation of the above prohibition are null and void. Whistleblowers who have been dismissed as a result of a report have the right to be reinstated in their job and/or to obtain any protection guaranteed by law.

The aforementioned protections apply to the Reporter when:

- i) at the time of the report, he/she had reasonable grounds to believe that the information on the violations reported was true and fell within the objective scope of this procedure;
- ii) the report was made in accordance with the provisions of this Procedure.

8.1 Extension of safeguards

The protections provided for in section 8 shall also apply if the Report takes place:

1. when the employment relationship has not yet begun, if information about violations was acquired during the selection process or at other pre-contractual stages;
2. during the probationary period;
3. after the termination of the legal relationship, if information on violations has been acquired in the course of the relationship.

The protection is recognized, in addition to the subjects identified above who make Protected Reports, also for those subjects other than the Reporter who, however, could be recipients of Retaliation, undertaken even indirectly, due to the role assumed in the Report process and/or the particular relationship that binds them to the Reporter.

In particular, in addition to the protection granted to the reporter, the aforementioned protection measures are also addressed to the Other Protected Parties, namely:

- a) facilitators (i.e. those who assist the Reporter in the reporting process, operating in the same work context and whose assistance must be kept confidential);

- b) persons who are in the same working context as the Reporter and who are linked to him by a stable emotional or family relationship within the fourth degree of kin;
- c) the colleagues of the Reporter who work in the same working context as him/her and who have a regular and current relationship with him/her;
- d) entities owned by the Reporter, as well as entities operating in the same work context as the Reporter.

9 Communication procedure

This procedure is communicated to the intended audience through appropriate means of communication, including e-mail, by the *Head of Global Internal Audit* or the function/department requesting a service from a third party to the Group Companies, to which this procedure must be communicated; it is also displayed and made easily visible in the workplace, also through the company intranet, and is also accessible to people who, although not attending the workplace, have a legal relationship in one of the forms mentioned above, also by publication in a dedicated section of the Safilo Group S.p.A. website.

Attachments

Attachment N.	Attachment Name	Description

Document changes

Revision History

Author	Rev.	Changes	Proposed by:	Reviewed by:	Approved by:	Approval date:
A.Visconti	1		A,Visconti	K. Buja & C. Boccadoro	L. Delgado	10/2017
A.Visconti	2	Minor wording changes	A.Visconti	K. Buja & C. Boccadoro	A. Trocchia	06/2018
G.Dellepiane	3	Various amendments in light of EU Directive 2019/1937 (Whistleblowing) and Italian Leg. Decree 24/2023	G.Dellepiane	K. Buja & G. Canova	A. Trocchia	07/2023