

EssilorLuxottica

Group Reporting Policy

2022

European Union and United Kingdom

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1. PREAMBLE

1.1 Why this Policy?

As part of our **“Eyes on the Planet”** program, we at EssilorLuxottica (the **“Group”**) have our Eyes on Ethics. For us, an ethical approach is an absolute priority and we are committed to the respect of applicable laws and regulations as well as internal policies.

Adopting and implementing compliance policies is a key element fostering our culture as the Group achieves the integration of Essilor, Luxottica, GrandVision and many other parts of the EssilorLuxottica family.

We expect our Employees and Other Stakeholders to maintain high standards in accordance with our internal policies. However, despite all the commitments of our Group in this respect, all organisations face the risk of things going wrong from time to time, or of unknowingly harbouring illegal or unethical individual conducts. A culture of openness and accountability is essential in order to prevent such situations occurring and to address them when they do exceptionally occur.

A reporting policy (the **“Reporting Policy”**) - also known under **“Whistleblowing policy”**- plays a key role in exposing and preventing breaches, and enables us to take all appropriate measures with respect to all relevant stakeholders and protect Employees who rightly address legal or ethical concerns. It is also aimed at safeguarding our reputation and assets.

That is the reason why the aims of this policy are the following:

- To encourage Employees and Other Stakeholders to report internally suspected wrongdoing as defined by article 3 as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected;
- To provide Employees and Other Stakeholders with guidance as to how to internally report those concerns;
- To create a safe environment for Employees and Other Stakeholders who should be able to raise genuine concerns in good faith without fear of reprisals, even if they turn out to be mistaken.

In order to make sure that such a policy will have full efficiency, we implement effective Reporting Channels (as defined below).

This Policy also provides guidance on the Group’s procedures for internal reporting and provides guidance on the reporters’ protection and protection of personal data.

This Reporting Policy makes no prejudice to:

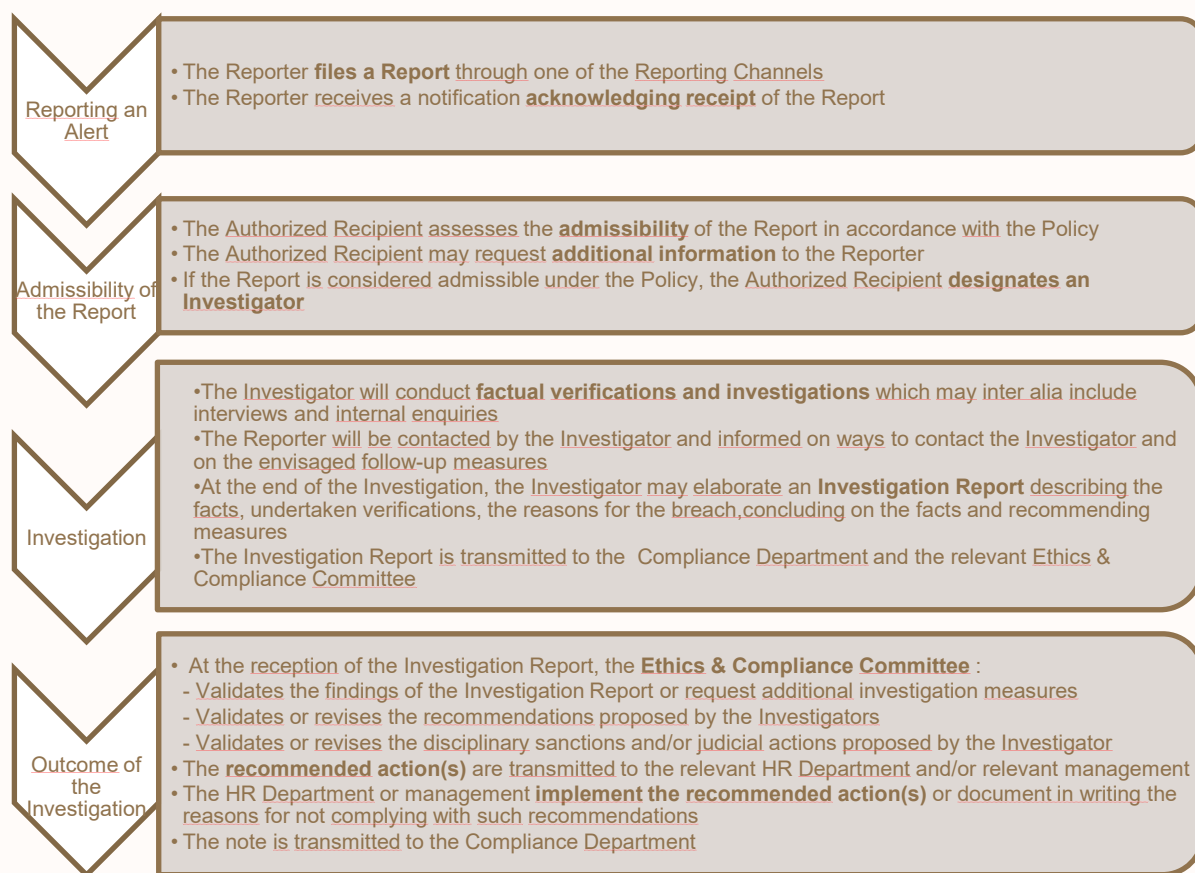
- the prerogatives of the employees’ representatives and the applicable local laws on representation of employees on internal investigations, as locally applicable;
- the prerogatives of statutory auditors or administrative authorities, as applicable;
- the professional secrecy of medical records;
- the legal privilege of attorney-client correspondence; and
- the secrecy of trade secrets.

Attached to this Policy are Appendices that specify the Policy for Member States and United Kingdom in line with relevant local laws.

In the event of a contradiction between the terms of this Policy and applicable local laws, said laws may supersede the related Policy’s provisions.

This policy does not form part of any Employee's contract of employment and we may amend it at any time. Where locally appropriate, the respective national employees’ representatives have been informed or consulted prior to the implementation of this Policy.

1.2 Simplified scheme of the Reporting Channels



1.3 Definitions

“**Authorized Recipient**” means specifically-designated employees of the Compliance Department or any delegated third party authorized to receive and process part or all of the Reports through the Reporting Channels; the delegation to third parties shall fulfil with strict access management and confidentiality obligations; An Authorized Recipient is subject to strict confidentiality obligations and demonstrates independence and impartiality.

“**Confidential information**” within the limit of locally applicable laws, includes, but is not limited to, any and all information including any data of a private nature that is communicated, identified or which stems from of the implementation of the Reporting Channels, including information about the identity of the Reporter, the identity of the persons who are subject of or concerned by the Report and all information relating to a Report and disclosed or gathered during the realization of the Investigation of such Report, whatever the format (written, oral, electronic or any other form);

“**Directive**” refers to the Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.

“**Employees**” means an individual bound by an employment contract with any entity of the Group, including part-time employees and temporary employees, even if the contract is yet to begin.

“**Other Stakeholders**” means an individual other than an Employee who, as per applicable laws, has the possibility to report information on breaches acquired in the context of his or her work-related activities;

“**GDPR**” means Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation);

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“**Group**” or “**EssilorLuxottica**” means EssilorLuxottica, société anonyme with a registered office at 147, rue de Paris 94227 Charenton-Le-Pont Cedex, France, 712 049 618 RCS Créteil and/or the legal entities (each, an “**Entity**” or an “**EssilorLuxottica Entity**”) owned and/or controlled by EssilorLuxottica, regardless of their number of employees. For the purposes of this Policy, EssilorLuxottica shall be deemed to have “control” over an Entity where it holds 50% or more of the shares or voting rights in that Entity or where the Entity’s financial statements are consolidated in EssilorLuxottica consolidated financial statements.

“**Investigation**” refers to the factual verification, research, analyses and conclusions, in relation to a Report;

“**Investigators**” refers to Internal and/or External Investigators;

Internal Investigator means a specifically-designated employee of the Group who is trained and empowered to conduct investigations following-up on Reports. An Investigator is subject to strict confidentiality obligations, and demonstrates independence and impartiality.

External Investigator means a specifically-designated third party who is trained and empowered to conduct investigations following-up on Reports. An External Investigator is subject to strict confidentiality obligations, and demonstrates independence and impartiality.

“**Personal Data**” refers to any information that relates to a natural person who can be identified, directly or indirectly;

The “**Policy**” means the current document and the obligations and rights set therein;

An “**Appendix**” means a document defining the application method of the Policy for a country or a document providing information on the Reporting Channels;

“**Reporting Channels**” refers to all the reporting communication tools of the Group, as may be amended from time to time, through:

- the Reporting Platforms ¹ accessible at: Luxottica - www.luxotticaspeakup.com, Essilor - www.essilor.ethicspoint.com and/or
- the telephone lines made available in certain countries, and/or
- other reporting channels such as email addresses available across the Group; and/or
- a “Walk-in” report subject to compliance with the requirements set out at article 3.1 of the Policy, and notably subject to the reporting to an Authorized Recipient.

“**Report**” refers to a report of the violation of applicable laws, regulations or internal policies done by any Employee and Other Stakeholder of the Group or, where applicable, by a third party, completed via the Reporting Channels at their disposal;

“**Reporter**” refers to the person having issued a Report (and, where required by law, the natural persons and/or, subject to local applicable laws, legal entities, having “facilitated” this Report in the meaning of article 5 of the EU directive n°2019/1937) through the Reporting Channels, in accordance with this Policy, as amended from time to time.

¹ A global new Reporting Platform accessible online and by mobile phone will be launched and progressively rolled out from H2 2023.

2. SCOPE OF THE POLICY

2.1 All Group Entities

This Group Reporting Policy applies to all EssilorLuxottica Entities. This Policy applies on the territory of the European Union and the United Kingdom.

For Reports relating to potential corruption or to the French law dated 27 March 2017 relating to the duty of vigilance, this Policy applies to EssilorLuxottica Entities located worldwide.

All the Employees or Other Stakeholders of any of the aforesaid entities commit to abide by the Policy; Local EssilorLuxottica Entities General Managers must ensure, subject to local laws, that this Policy is implemented in their Entity. Alternatively they may adopt a local Reporting Policy that include provisions with similar standards and principles as this Policy, subject to local applicable laws.

2.2 Who can Report?

Our Reporting Channels are open to the following individuals:

- (a) **Employees, former Employees and candidates** to a position within any EssilorLuxottica Entity;
- (b) **Other Stakeholders², i.e:**
 - (i) **Shareholders or** members of the supervisory or management bodies of any EssilorLuxottica Entity located in the European Union; and
 - (ii) Persons working under the supervision and direction of **contractors, subcontractor, service providers³** of any EssilorLuxottica Entity; and
 - (iii) Self-employed persons⁴.

Reports must relate to facts acquired in a work-related context and should be made in good faith. Subject to applicable laws, Reports must have been triggered without any direct financial compensation.

2.3 What to report?

Reporters may disclose breaches or attempts to conceal breaches relating to the following matters, whether occurred or alleged:

- (a) **Crimes and offenses relating, among others, to:**
 - Bribery, corruption or influence peddling
 - Money laundering, financial, tax and accounting crimes
 - Conflicts of interest
 - Data protection and privacy issues
 - Anti-competitive practices
 - Trade sanctions, embargos and export control
 - Product Safety
 - Health and Safety
 - Security of networks and information systems
 - Environmental Issues
 - Consumer protection
 - Corporate tax evasion; or
 - Fraud
- (b) Threat or prejudice to the public interest;

² European Union only, subject to local applicable laws.

³ European Union only, subject to local applicable laws, notably French law on duty of vigilance.

⁴ European Union only, subject to local applicable laws, notably French law on duty of vigilance.

(c)	Serious breaches of the EssilorLuxottica Code of Ethics not already covered by the Directive or applicable local laws;
(d)	Breaches of applicable laws relating to moral or sexual harassment, discrimination, violence at the workplace;
(e)	Human Rights abuse;
(f)	Breach of non-retaliation principle.

Reporters can Report those breaches provided they have already occurred, or if they have reasonable suspicions, about actual or potential breaches, which occurred or are very likely to occur in any EssilorLuxottica Entity in which the Reporter had professional related knowledge or, subject to applicable laws, in another organisation with which the reporting person is or was in contact through his or her work, as well as attempts to conceal such breaches.

2.4 What is excluded from this Policy?

In accordance with the Directive, the following information are fully excluded from the scope of this Policy and cannot be reported or investigated:

- A classified information;
- Any information covered by legal and medical professional privilege;
- Any information covered by the secrecy of judicial deliberations.

This policy cannot be used for complaints relating to your own personal circumstances, such as professional appreciation, other than discrimination or harassment as described above. It cannot be used for consumer complaints unless they relate to the breaches referred to by the Directive or applicable local laws.

3. HOW TO REPORT?

3.1 Reporting method

We hope that in many cases, addressing a simple HR issue would not fall within the scope of a Report and you could consequently be able to raise any concerns (such as, for instance, grievances), with your line manager or Human Resources Department. You may tell them in person or put the matter in writing if you prefer. They may be able to agree a way of resolving your concern quickly and effectively.

However, where the matter is more serious and may fall within the definition of a Report, or you feel that your line manager or the Human Resources Department has not addressed your concern, or you prefer not to raise it with them for any reason, you are encouraged to use the Reporting Channels which present better guarantees of impartiality, identity protection and efficiency.

The following Reporting Channels are currently available:



<p>Reporting Platforms or telephone</p> <p>Reporters are encouraged to report through the Group Reporting Platforms managed by a third party vendor which guarantees the confidentiality of information and impartiality of the reception and processing of the Report.</p> <p>The Reporting Platforms are available 24/7 (subject to maintenance operations) and provides persons who wish to emit a Report with a contact person in the language chosen by the Reporter.</p> <p>Reports may be emitted through two channels provided to Reporters:</p> <ul style="list-style-type: none"> • The online Reporting Platforms ; or • In certain countries, the dedicated telephone number or voicemail operated by a third party and speaking in the local language (“Phone Line”).
<p>Reporting Email Addresses</p> <p>Reports may be addressed to the following reporting email address, or to local email addresses set up by the relevant Group Entities:</p> <ul style="list-style-type: none"> • compliance@essilorluxottica.com; or • as the case may be, other email addresses communicated locally by EssilorLuxottica Entities.
<p>“Walk-in” Reporting</p> <p>Reports can be made verbally to an Authorized Recipient, member of the Compliance Department or of the Human Resources Department. Such Authorized Recipient shall open a new case Report in the Reporting Platform and mention that the Report was done.</p>
<p>Other ways of reporting</p> <p>The aim of this Policy is to provide an effective, reliable and trusted internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases you should not find it necessary to alert anyone externally with a guarantee that any Report will be taken and dealt seriously.</p>
<p>Reports relating to Employees of the Compliance Department</p>

In order to guarantee the impartialité, identity protection and efficiency of the procedure, any Report relating to Employees of the Compliance Department must be sent by email to the Group Head of Internal Audit.

However, Reporters may also, under the applicable legal conditions, file external disclosure with the competent authorities designated by the local legislation, which information can be obtained from the Compliance Department.

3.2 Content of the Report

Reports must be objectively described, have a direct link with the scope of the Policy and be limited to what is strictly necessary in order to verify the Reported facts. The Reporting Platforms offer the possibility for the Reporter to upload documents (subject to certain format and size limits) with their Report, where the Report is made online. It is recommended to be as specific as possible in order to enable a better understanding and swifter handling of the matter by the Authorized Recipient of the Report.

The Reporter is also invited to select or enter his/her country, the location and the name of the EssilorLuxottica Entity (or for retail, the city, store banner and store designation) where the Reported breach occurred or is suspected to have occurred.

In case the Reporter contacts the Phone Line, an external certified operator bound by a confidentiality obligation will take note of the Report and open a case within the online interface of the Reporting Platform, summarizing the Report.

The use of the Group Reporting Channels must be done in good faith.

3.3 Reception of the Report

Within seven days of the date of the Report, provided that the Reporter disclosed their identity, the Reporter shall receive an acknowledgment of receipt of that Report.

After the Report has been received, the Reporting Platform will notify the Authorized Recipient by email of the receipt of the Report. Such email does not contain any information about the case (only a case number and, as the case may be, the category of breach selected by the Reporter) and does not disclose the identity of the Reporter, for security reasons. The Authorized Recipient will have to connect to the Reporting Platform in order to access the Report. In case of a Walk-in Report, the Authorized Recipient shall guarantee the same level of confidentiality as the one described above.

The Authorized Recipients are in charge of:

- **Confirming the admissibility of the Report:** any Report which does not fall within the scope of the Policy or which is not relevant or substantiated will not be processed;
- **Confirming or modifying the qualification of the Report and the category of Report depending on the type of breach selected by the Reporter when emitting the Report** (e.g. if the fact relates to a fraud but the Reporter selects a Human Resources matter, the Authorized Recipient will correct the type of breach in the Reporting Platform);
- **Assessing materiality of each case** to determine at which level the Report will be processed.

The initial analysis carried out by the Authorized Recipient may lead to three outcomes:

<p>①</p> <p>Request for additional information</p>	<p>When the elements described in the Report are insufficient to determine whether it is admissible (e.g. facts that may imply a certain seriousness but are described in an imprecise or unsubstantiated manner, or that may lead one to believe that the person did not have direct knowledge of them, etc.), the Authorized Recipient sends a message to the Reporter who originated the alert, if they disclosed their identity, in order to be contacted again. In this message, the Authorized Recipient asks the Reporter to provide additional information. If the Reporter does not reply, the Report will be closed.</p>
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② Non-admission of the Report	The Report may also be considered ineligible as per this Policy (e.g.: facts that are not serious enough to constitute a breach, unverifiable, vague or unfounded allegations, etc.). Any Report that does not fall within the scope of the Policy will be destroyed or archived as per the applicable retention period.
③ Designation of an Investigator	The Report may be considered admissible when the facts described correspond to facts and behaviors that may fall under the Reporting Policy, when they appear sufficiently precise, and when the conditions of good faith seem to be met. In this case, the Authorized Recipient directs the case to an Internal and/or External Investigator selected on basis of the materiality of the case, the persons involved by the Report, the seriousness of the Report, the type of the Report and the location of the facts.

The decision to close the Report may also be taken at any of the following stages. Regardless of when this decision is made, the Reporter is informed, if they disclosed their identity, that the Report has been closed and the broad reasons for this decision.

3.4 Follow-up on the Report

Both the Authorized Recipients and Investigators must conduct their mission in a confidential and impartial way, at all stages of the investigation and in the drafting of the investigation report. They receive specific training for the purposes of managing the Reports and subsequent investigation.

The Investigator can be designated among a pool of Investigators specifically trained for the purposes of factual verifications and investigations relating to Reports.

Authorized Recipients and Investigators must assess their own ability to conduct the investigation in accordance with the principle of impartiality, and report immediately any conflict of interests to the Compliance Department or Head of Compliance, in order to be divested of the investigation. In case of conflict of interest of the Head of Compliance, he/she shall refer to the Head of Internal Audit.

Examples of Investigators designation:

Matter	Investigation responsible (Supervision of the investigation, validation of the report and recommendation)	Department in charge of the factual investigation and first recommendation⁵
<i>Fraud</i>	Compliance	Asset protection or Internal audit
<i>Harassment (sexual or moral)</i>	Compliance	specifically trained HR
<i>HR matter</i>	Compliance	HR who is not the usual HR support of the persons designated in the alert
<i>Bribery & corruption, retaliation</i>	Compliance	Compliance
<i>Occupational Hygiene & Safety</i>	Compliance	HR who is not the usual HR support of the persons designated in the alert / EHS Department
<i>Environment</i>	Compliance	Specifically trained investigator / EHS Department

⁵ The designation of the Department may vary depending on the case or other circumstances such as Investigators' availability.

In all domains, the Authorized Recipients reserve the right, at their sole discretion and where they deem it appropriate, to designate an External Investigator approved (except for HR matters) by the Compliance Department.

The Reporter will be contacted by the Investigator and informed on ways to contact the Investigator and on the envisaged follow-up measures.

Follow-up may include, for instance:

- (a) Launch of an internal enquiry and, possibly, any measures taken to address the issue raised;
- (b) Referral to a competent department or authority for further investigation, insofar as such information would not prejudice the Investigation or affect the rights of the person concerned.
- (c) Closure of the procedure based on lack of sufficient evidence or other grounds.

Under the Compliance Department monitoring and scheduling, the Investigator is in charge of:

- Conducting factual verifications or investigations on the Reports,
- Interviewing the persons, including the Reporter if necessary. At the interviewee's request, the interview can be led with the presence of a witness, who can be an Investigator for a different department, the Authorized Recipient or a member of the Compliance Department;
- Gathering documents and evidence as appropriate, from the various persons interviewed and from open source databases;
- Maintaining communication with the Reporter;
- Elaborating an Investigation Report describing the facts, undertaken verifications, the reasons for the breach (as part as practicable), concluding on the facts and recommending measures;
- Preserving the rights of the persons designated in the Report or during the course of the investigation on the Report;
- Establishing an action plan and proposing recommendations;
- Proposing disciplinary sanctions if applicable and/or judicial actions;
- Closing unsubstantiated cases.

In all cases, Investigators must take all reasonable steps to conduct the investigation swiftly. Subject to applicable laws, feedback shall be provided to the Reporter by the Internal and/or External Investigator, on the envisaged measure no later than 3 (three) months after acknowledgment of receipt of the Report except where:

- forbidden by applicable law; or
- the Reporter did not disclose their identity;
- or in case of complex investigation: such feedback can also be that additional investigations are necessary and in that case, the Investigator should inform the Reporter of the estimated timeline of the closing of the investigation.

In any event, Investigations of Reports must be distinguished from the disciplinary procedure. Unless otherwise provided by local law, interviews of the Reporter, of the persons designated in the Reports and witnesses are not disciplinary hearings.

3.5 Ethics & Compliance Committee

The relevant Ethics & Compliance committee, may intervene during the investigation phase as a support to the Investigator if necessary, without prejudice to the protection of the confidentiality of the Reporter's identity.

As the case may be, the Ethics & Compliance committee may:

- suggest interim measures to remedy existing or suspected breaches;
- give opinion(s) or recommendation(s) on sensitive ethics questions.

3.6 Outcome of the investigation

The Reporter should be communicated by the Internal Investigator an indication of the outcome of the Alert. The Reporter can ask the Internal Investigator for an update on the investigation's progress and outcome.

The Reporter can provide further information, during the course of the investigation.

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The investigation results in a Report.

The Investigation Report elaborated by the Internal and/or External Investigator is transmitted to the relevant Ethics & Compliance Committee which:

- Validates the findings of the Investigation Report or requests additional investigation measures if relevant;
- Validates or revises the recommendations proposed by the Internal Investigator;
- Validates or revises the disciplinary sanctions and/or judicial actions proposed by the Internal or External Investigator.

The recommended action(s) of the Ethics & Compliance Committee are transmitted to the relevant HR Department and/or relevant corporate management by the Compliance Department.

The HR Department or corporate management implement the recommended action(s). If the HR Department or corporate management does not follow the recommended action(s), they document in writing the reasons for not complying with such recommendations and transmit it in writing to the Compliance Department.

4. PROTECTION OF THE REPORTER AND FACILITATORS

4.1 Confidentiality of the Report

The identity of the Reporter and of the person(s) designated in the Report, as well as the information gathered, are considered confidential and must not be disclosed.

This confidentiality obligation applies to the Reporter, for the sake of the serenity of the investigation and the protection of those involved (Reporters, witnesses, facilitators and accused persons).

During the course of the investigation, information relating to the Report, including the identity of the Reporter, can only be shared, for the purpose of applying this Policy, to:

- the Authorized Recipients;
- Investigators.

These persons are under a strict obligation to protect the Reporter's identity. They cannot reveal to anyone the identity of the Reporter or information that is likely to lead to the identification of the Reporter. They must take all reasonable steps to reduce the risk that the Reporter will be identified.

As an exception, and only if the Reporter gives his/her consent in writing or if the information has to be given to local Judicial Authorities, the identity of the Reporter can be shared for the sole purposes of facilitating the investigation. The Reporter can specify to whom his/her identity may be or may not be disclosed. Even in the case where such written consent is secured, Investigators must exercise extreme care and avoid disclosure to the persons designated in the Report, in order to prevent risks of retaliation.

Information relating to the Report, including the identity of the Reporter, may be disclosed to the judicial and/or administrative authorities and court officers.

Information that is not confidential (e.g.: Report reference number, status of the Report, etc.) may be communicated, for example as part of internal reporting on this Policy's implementation and rolling out. However, particularly in the case of Reports being processed, this communication can only be made after verification that the transmission does not jeopardize the investigation.

Breaches of confidentiality may subject both the concerned EssilorLuxottica Entity and the author of the breach of confidentiality to civil or criminal penalties, as per applicable law.

4.2 Non-retaliation

The Group applies a strict non-retaliation policy towards good faith Reporters, provided the Reports are in the scope of this Policy.

Reporters must not suffer any detrimental treatment or retaliation as a result of raising a concern. Detrimental treatment includes notably dismissal, disciplinary action, threats or other unfavourable treatment connected with filing a Report. If you believe that you have suffered any such treatment, you should inform the Compliance Department immediately or file a specific Report.

Employees and Other Stakeholders must not threaten or retaliate against Reporters in any way. If Employees and Other Stakeholders are involved in such conduct, they may be subject to disciplinary action including, but not limited to, termination of the employment contract or of any contractual relationship. In addition, the concerned EssilorLuxottica Entity (as well as the author of retaliation actions, in his personal capacity) may be subject to civil or criminal penalties, as per applicable law.

This clause applies to:

- (a) Reporters;
- (b) anonymous Reporters who have subsequently been identified;

- (c) Facilitators⁶;
- (d) third persons who are connected with the Reporter, such as colleagues or relatives of the reporting persons⁷; and
- (e) legal entities that the Reporter owns, works for or is otherwise connected with in a work-related context⁸.

4.3 Anonymous Reporting

Reporters have the possibility to file anonymous Reports.

However, Reporters must remain mindful that:

- In certain countries, there is no obligation to investigate or conduct factual verifications on anonymous Reports;
- Anonymous Reports may be more easily dismissed if they do not contain enough information to let a useful investigation be carried out; they are generally investigated more cautiously and subject to stricter verifications;
- Knowing their identity will make it easier to seek further clarification of the Report, to investigate and to allow the company to protect the Reporter more effectively;
- Making a Report anonymously means it can be more difficult for Reporters to qualify for statutory protections.

⁶European Union only. Facilitators are defined in each Member State law.

⁷ European Union only.

⁸ European Union only.

5. PROTECTION OF PERSONAL DATA

5.1 Information of data subjects

Reporters are informed upon hiring that their personal data may be indirectly collected through an information notice.

The information notice is replicated on the Reporting Platform.

5.2 Personal Data that may be collected

The following Personal Data may be collected in the Reporting Channel and during the investigation / factual verifications:

- Identity, position and contact details of the Reporter;
- Identity, position and contact details of the persons designated in the Report and witnesses;
- Identity, position and contact details of the persons taking part in the reception or processing of a Report;
- Reported facts;
- Elements collected in the context of verifying the reported facts;
- Report of the verification operations;
- Measures taken with regard to the Report.

5.3 Rights of the Reporter

In order to abide by privacy's requirements, the information communicated within the framework of this reporting policy, must remain factual and present a direct link with the subject of the alert.

In accordance with Article 13 of the GDPR, the Reporter will receive all the necessary information about the reporting processing prior to the stage of the input of information relating to the Alert through the Reporting Platform or other means.

When the Reporter will issue the Alert, he will receive a time-stamped acknowledgement of receipt of the Alert summarizing all the information and, if necessary, the attachments communicated in the context of the Alert.

The Reporter is informed about the follow-up of the Alert when a decision has been taken.

In any event except to the relevant judicial authorities or unless the Reporter gave his/her consent to do so, Authorized Recipients and Investigators can under no circumstance disclose the identity of the Reporter or elements that could help identifying the Reporter to the persons designated in the Report.

5.4 Rights of the person designated in the Report

In accordance with Article 14 of the GDPR, following the issuance of an Alert, the subject of the Alert (e.g., as a witness, victim or alleged perpetrator) shall be informed within a reasonable time.

However, according to Article 14-5-b) of the GDPR, this information may be withheld when it is likely to "seriously jeopardize the achievement of the purposes of the processing operation". This could be the case, for example, when the disclosure of this information to the person concerned would seriously compromise the needs of the investigation, for example in the presence of a risk of destruction of evidence.

In such cases, the information will be provided when the risk is eliminated.

This information is provided in a way that ensures that it is properly given to the person concerned. It does not contain any information concerning the identity of the Reporter or of any third parties.

5.5 Retention

The data collected in the context of Reports are kept for a limited period, which is defined depending on the Report, the local legislation and the measures taken with regard to that Report.

The data related to the Reports will be destroyed or archived, after de-identification (anonymization), within a timeframe compatible with local law, which may depend on the findings and the incidence of a disciplinary or judicial procedure.

5.6 Data security

Security of the Personal Data transmitted and processed in the context of Reports filed through the Reporting Platform is ensured so as to prevent any alteration, modification or unauthorized disclosure of said Personal Data.

Security and confidentiality of the Personal Data is ensured when collecting said Data as well as during its transmission or retention, in line with state-of-the-art procedures and recommendations by the relevant Data Protection Authorities.

Access to the Personal Data is subject to a specific procedure, and the Personal Data is only shared with persons specifically authorized to access it, which must be subject to strict confidentiality obligations, and on a need-to-know basis for conducting the Investigation. Access to the Personal Data requires a specific authentication and the access logs are kept and controlled in order to detect any irregularity.

During the retention period of the Personal Data, Personal Data that is stored on the Reporting Platform is archived and segregated from the other matters on the Reporting Platform.

6. GOVERNANCE

6.1 Who is responsible for this Policy?

The Compliance Department has overall responsibility for this Policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this Policy. The Compliance Department has day-to-day operational responsibility for this Policy, and must ensure that all managers and other staff who may deal with concerns or investigations under this Policy receive regular and appropriate training.

The Compliance Department, in conjunction with the Human Resources Department, Internal Audit Department and as the case may be Asset Protection Department should regularly review, subject, where locally appropriate, to the prior consultation and information of the respective national employees' representatives, this Policy from a legal and operational perspective.

6.2 Ethics & Compliance committees

Ethics & Compliance committees are formed at the corporate, regional and (as the case may be) country levels.

They are composed of representatives of the Compliance, Human Resources, Internal Audit, as the case may be Asset Protection Departments, and of the corporate, regional or country management. The participation and the number of members of these departments will depend on the nature of the Report and will be decided by the Compliance department.

If one of the member of the Committee is personally involved in a Report raised by a Reporter and discussed during a meeting of the Committee, said member shall be replaced by another member of his/her respective department. In any and all case, the members of the Committee must **refrain from placing themselves in a conflict of interest** situation and must recuse themselves if such a situation occurs or is likely to occur. In all their exchanges, they abide by a strict **confidentiality** obligation.

The Compliance Department will ensure that the Ethics & Compliance committees effectively apply the principles and values described above.

They meet either each quarter or on an ad-hoc basis, at the initiative of the Compliance Department, notably on the following topics:

- Periodic review of the pool of Investigators (potential gaps, workload, access to the system, etc.) and of the Investigators training needs;
- Review of ongoing cases and deadlines;
- Review of Reports and proposed action plans and recommendations;
- Interim or urgent measures that may have to be implemented to put an end or suspend situations disclosed in the Report;
- Evolution of this Policy and of the Reporting Channels, as necessary.

The **identity of the Reporter must never be disclosed** by the Authorized Recipients or the Investigators to the Ethics & Compliance committee or its members, unless the Reporter consented to it in writing.

6.3 Annual Reporting

The Compliance Department reports each year about the implementation of this Policy and in particular key indicators (number of cases per country / category, number of anonymous cases, number of walk-in cases, number of substantiated cases, possible reasons for evolution in the number of cases, , etc.) to:

- EssilorLuxottica Audit & Risk Committee;
- EssilorLuxottica statutory auditors;
- Luxottica Group s.p.a. board of statutory auditors;
- As the case may be, representatives of employees.

The identity of the Reporters and of the persons designated in the Reports must never be disclosed, Only aggregated / statistic data can be delivered.

6.4 Audit

Internal Audit may undergo periodic audits of the implementation of this Policy including the Reporting Channels.

7. MISCELLANEOUS

7.1 Previous policies

From December 1, 2022, this Policy replaces and supersedes all existing policies of the Group having a similar purpose and geographical scope, including without limitation:

- Luxottica Group's Incident Management Procedure dated July 2018;
- Essilor's Alert System Ethics Line, September 2018; and
- GrandVision Whistleblower Procedure dated 26 October 2016.

7.2 Language

This Policy is written in the English language. Any translations of this Policy into any other languages shall be for convenience only and shall in no way affect the interpretation of this Policy. In case of contradiction or discrepancy with versions written in other languages, the English version will prevail.

7.3 Disputes

Without prejudice of applicable conflicts of laws rules, any dispute or controversy which may arise out of, in relation to, or in connection with the interpretation or application of this Policy will be submitted to the courts of Paris, France.

7.4 Contacts

In case of question on this policy, please contact Compliance@essilorluxottica.com.