

# Whistleblower Policy

## Introduction

This policy supports the commitment of Lanvin Group Holdings Limited and its consolidated subsidiaries (collectively the “Company”) in promoting and supporting a culture of corporate compliance and ethical behaviour. As described in our Code of Business Conduct and Ethics (the “Code”), the Company is committed to upholding high standards of moral and ethical behavior by its employees, suppliers, customers and partners. This Whistleblower Policy (the “Policy”) is established to provide worldwide, consistent methods for employees and others to report any matters they believe may violate our Code, including any laws, rules, regulations or policies that apply to the Company, and for the investigation and resolution of all such reports.

## Scope

This Policy applies to all employees (including full-time, part-time, temporary, and contract workers) of the Company, its vendors, joint venture partners, customers and other third parties working on behalf of the Company, as well as those of domestic and foreign subsidiaries or any other entities that are controlled or are under common control of the Company. All employees and third-party providers have a duty to report any known or suspected violation of our Code, including any violation of laws, rules, regulations or policies that apply to the Company. The scope of matters covered by the Policy includes complaints and concerns of employees and other interested parties, including shareholders, of the Company and its subsidiaries regarding questionable accounting, internal accounting controls or auditing matters (an “Accounting Allegation”), including, without limitation:

1. Fraud or deliberate error in the preparation, review or audit of financial statements of the Company;
2. Fraud or deliberate error in the recording and maintaining of the Company's financial records;
3. Deficiencies in, or non-compliance with, the Company's internal control over financial reporting;
4. Misrepresentation or false statements regarding a matter contained in the Company's financial records, financial statements, audit reports or any filings made with the Securities and Exchange Commission (including periodic or current reports);
5. Deviation from full and fair reporting of the Company's financial condition and results;
6. Substantial variation in the Company's financial reporting methodology from prior practice or from generally accepted accounting principles;
7. Issues affecting the independence of the Company's accounting firm; and
8. Falsification, concealment or inappropriate destruction of corporate or financial records;

## Reporting Procedure

Anyone who discovers or suspects actions or omissions that they reasonably believe violates our Code, including any laws, rules, regulations or policies that apply to the Company, should make a report (the “Report”) through one of the channels noted below. The Company encourages individuals to report concerns about matters unrelated to Code or legal obligations to a member of their immediate management or a Human Resources representative for resolution in the ordinary course.

1. Corporate Governance Hotline: will be provided later (International Direct Dial

Worldwide Toll)

2 Corporate Governance Hotline – Web Submission System:

<https://lanvingroup.ethicspoint.com>

Reports through the corporate governance hotline services will be kept confidential and anonymous, except as necessary to conduct, conclude, and, if appropriate, take legal action as a result of the investigation.

### **Anonymous Reporting**

We understand that some employees may be hesitant to report their concerns due to fear of retaliation. Therefore, we offer an anonymous reporting system through which employees can report their concerns without fear of reprisal. All Reports received through this system will be investigated, and appropriate action will be taken.

Any person making a Report should:

1. not attempt to contact the subject of the Report or witnesses or investigate the matter.
2. treat the Report with as much discretion as reasonably possible, including avoiding discussions of the case, facts, suspicions, or allegations with anyone not listed as part of the communication channels, above, unless specifically asked to do so by the individuals responsible for the investigation. It is critical we respect the privacy of all during the course of an investigation.

### **Investigation and Follow-up**

The Audit Committee has the primary responsibility for the investigation of all Accounting Allegations. The Audit Committee may satisfy this responsibility with the assistance of the Chief Risk Officer, the Director of Internal Audit, the Company's Human Resources Department, the Company's Legal Department, and/or outside resources, as needed.

The General Counsel and the Director of Internal Audit shall, at every Audit Committee's ordinary meeting, present a summary of all the Reports received by, or forwarded to, them (including those Reports that they decided not to investigate) and all the material developments, findings and conclusions of investigations since the previous meeting. The Audit Committee may or may not accept such findings and conclusions.

The Director of Internal Audit must:

- a. Promptly report to the Audit Committee any Report involving a senior official of the Company or an actual or potential misreporting or loss to the Company that could have a material adverse effect on the Company's reputation or financial statements; and
- b. Promptly determine whether to commence an investigation of all other Reports:
  - i. The Director of Internal Audit may, in his/her reasonable discretion, determine not to commence an investigation if the Report contains only unspecified or broad allegations of wrongdoing without appropriate informational support or if the Report is not credible. This decision and the reasons for this decision shall be reported to the Audit Committee at its next ordinary meeting and shall, to the extent appropriate, be made known to the Complainant who submitted the Report. The Audit Committee may, however, not accept this decision, in which case it will determine whether the Audit Committee, the General Counsel or the

- Director of Internal Audit will investigate the Report; and
- ii. If the General Counsel or the Director of Internal Audit determines that an investigation must be conducted, he/she will promptly commence the investigation. The General Counsel or the Director of Internal Audit shall also promptly investigate other Reports as requested in writing by the Audit Committee. The General Counsel or the Director of Internal Audit shall report the findings of the investigations to the Audit Committee.

#### Investigation Responsibilities:

1. The Company's Internal Audit Department will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation unless it is anonymous. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.
2. All employees are expected to cooperate fully and communicate truthfully. While those conducting an investigation will be as discreet as possible under the circumstances, absolute confidentiality is not promised.
3. All employees who are involved in the investigation are expected to treat the investigation and underlying situation with as much discretion as reasonably possible, including avoiding discussions of the case, facts, suspicions, or allegations with anyone not listed as part of the communication channels above, unless specifically asked to do so by the individuals responsible for the investigation.
4. All Reports will be taken seriously, investigated thoroughly, and responded to promptly. Any retaliation against an employee who has made a good faith report is prohibited and will be treated as a serious violation of Company policy.

#### **Resolution**

If the investigation substantiates a violation of the Code, including any laws, rules, regulations or policies that apply to the Company, the Internal Audit Department will issue a report to appropriate executives of the Company and, if appropriate, to the Board of Directors, through the Audit Committee. Such report shall include recommended corrective measures, with final decisions to be made in consultation with legal counsel, senior management and/or the Board of Directors or a committee thereof.

1. Any officer, director or employee found to have violated our Code, including any laws, rules, regulations or policies that apply to the Company, will be subject to appropriate discipline, up to and including termination of employment.
2. In the event a third party (such as a supplier or customer) is found to have violated our Code, including any laws, rules, regulations or policies that apply to the Company, the Company may reassess its relationship with that third party, as appropriate, including potential termination of its relationship with such third party.
3. The Company may elect to prosecute or refer the matter to the appropriate law enforcement and/or regulatory agencies for independent investigation, if deemed appropriate after consultation with legal counsel, senior management and/or the Board of Directors or a committee thereof.

#### **Confidentiality**

To the extent possible, the Company will maintain the confidentiality of the reporting individual and the information provided. However, it may be necessary to share

information with others in order to properly investigate the issue. In such cases, the Company will limit the disclosure of information to only those individuals who need to know.

### **Records**

The General Counsel shall maintain a log of all records relating to any Reports, tracking their receipt, investigation and resolution and the response to the person making the Report. The Company shall retain copies of the reports and the General Counsel's log for a period of seven years, unless notified by the General Counsel of an extended retention period.

### **Compliance Responsibility**

All employees are responsible for supporting the principles contained in this Policy and speaking up if they suspect Code or legal violations.