

# PSQ-500 ANTI-BRIBERY POLICY

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## POLICY

### IDENTIFICATION

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<b>Category:</b>	OG; PC – Model 231; Anti-Corruption		
<b>Procedure</b>	PSQ-500 - Anti-Bribery Policy		
<b>Version</b>	03	<b>Dated:</b>	04/11/2022

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### RESPONSIBILITY

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## CLASSIFICATION

Internal Use

## SUMMARY OF CHANGES

Ver.	Date	Description of Changes
00	19/07/2018	Initial issue
01	29/01/2021	§12 revision for charitable organizations; correction of protocol references
02	15/10/2021	Change in Group policy references
03	04/11/2022	Change in ISO 37001:2016 Standard references

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## 1 INTRODUCTION

In recent years, the fight against corruption has become increasingly important and almost all countries, both at local level and through international agreements, have promoted regulatory frameworks aimed at deterring corrupt practices. Corruption is an intolerable obstacle to business efficiency and fair competition.

In full compliance with the laws, regulations, as well as with all the prescriptions provided for by international standards and guidelines, Lutech is committed to preventing and combating the occurrence of unlawful acts in the performance of its activities, taking as one of its primary values, that of business ethics, through which it transmits messages of loyalty, fairness, transparency, honesty and integrity.

Starting from an already deeply rooted cultural and value system, in coordination with the Code of Ethics and the Organization, Management and Control Model pursuant to Legislative Decree 231/01, and drawing inspiration from the best practices in the field of Anti-Corruption and the international standard ISO 37001:2016, Lutech has defined this "Anti-Bribery Policy" (hereinafter also the "**Policy**").

By establishing this Policy, Lutech reaffirms its zero tolerance of all forms of corruption (active and passive, public and private) and crystallizes its intention to:

- act in accordance with the anti-corruption laws applicable to the organization, in each of the jurisdictions in which it operates;
- define the principles for identifying and preventing potential corruption incidents in order to protect the integrity and reputation of the Company;
- clearly communicate its anti-corruption principles to Interested Parties both internal and external to Lutech;
- improve its Anti-Bribery Management System;
- encourage the reporting of suspicions in good faith or on the basis of a reasonable and confidential belief, without fear of retaliation.

## 2 OBJECTIVES OF THE ANTI-BRIBERY POLICY

Through:

- the detailed, transparent allocation of roles, responsibilities and powers within the Company with regard to the prevention of corruption;
- the systematic identification of potential corruption risks and their treatment through the appropriate identification, planning and application of operational controls;
- systematic monitoring of the existing legal framework (mandatory, regulatory, technical and best practices) on anti-corruption matters;
- the ongoing commitment to the continuous improvement of anti-corruption activities and the Anti-Bribery Management System;

Lutech is committed to prohibiting corruption in all its possible forms and aims to achieve the following objectives:

- adopting the Anti-Bribery Management System as a tool to effectively combat corrupt phenomena;

- ❑ running an honest and transparent business, counteracting any malfeasance;
- ❑ spreading the culture of doing business by upholding the values of loyalty, integrity, honesty, competition and transparency in economic relations;
- ❑ awareness-raising and training the Board of Directors, Chief Executive Officer, Executives and Personnel of Lutech and its subsidiaries and affiliated companies on the prevention of corruption;
- ❑ awareness-raising and training business associates who pose a higher than low risk of corruption on anti-corruption issues;
- ❑ continuously improving and strengthening the control capacity of the Anti-Bribery Compliance Function;
- ❑ encouraging reports of any suspicions of an attempted, certain or alleged corrupt act by means of dedicated channels and methods which, while still safeguarding the Company's reputation and image, allow, on the one hand, investigations and in-depth analyses to be carried out to assess their grounds and prepare effective countermeasures and, on the other hand, to ensure protection of the whistleblower against any form of retaliation.

### **3 SCOPE OF APPLICATION**

Unless otherwise provided, this Policy applies to all Addressees.

The Company shall use its influence, to the extent reasonable and depending on the circumstances, to ensure that Subsidiary Organizations comply with the standards set out in this Policy, by implementing and maintaining an anti-bribery management system that complies with this Policy and is proportionate to their corruption risks.

As for Business Partners, where their corruption risk is higher than low, the Company will assess the safeguards to be implemented by the Business Partner on a case-by-case basis.

This Policy must be applied in conjunction with Lutech's current Code of Ethics and, where adopted, the respective Codes of Ethics of Lutech's subsidiaries and associated companies.

This Policy shall also be made available to external Interested Parties to inform them of the anti-corruption principles followed by Lutech.

### **4 MAIN LEGAL REFERENCES**

REF.	DOCUMENT	TITLE
[1]	Legislative Decree 231/01	Regulations governing the administrative responsibility of judicial entities, companies and associations, including those without legal status
[2]	Law no. 190/2012	Provisions for the prevention and repression of corruption and illegality in public administration
[3]	ISO 37001:2016	Anti-Bribery Management Systems — Requirements with Guidance for Use
[4]	F.C.P.A.	Foreign Corrupt Practices Act - US Anti-Corruption Legislation
[5]	Articles 317, 318, 319, 319 <i>ter</i> , 319 <i>quarter</i> and 322 <i>bis</i> of the Italian Criminal Code.	Italian Criminal Code

REF.	DOCUMENT	TITLE
[6]	Articles 2635 and 2635 <i>bis</i> of the Italian Civil Code.	Italian Civil Code
[7]	UNCAC Convention	United Nations Convention Against Corruption (UNCAC)
[8]	OECD Convention	OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions

## 5 DEFINITIONS AND ABBREVIATIONS

Below are the definitions and abbreviations used within the document.

TERM	DEFINITION
Chief Executive Officer	The Chief Executive Officer of Lutech S.p.A.
Board of Directors	The Board of Directors of Lutech S.p.A.
External Collaborators or Addressees	Agents, suppliers, consultants, partners or, in any event, external parties acting in the name and on behalf of Lutech S.p.A. by virtue of a specific authorization/representation act to that effect
Corruption	Designates the conduct of a person who offers, promises, provides, accepts or requests an undue advantage of any value (which may be financial or non-financial), directly or indirectly, and irrespective of location, in violation of applicable law, as an inducement or reward for a person to act or refrain from acting in connection with the performance of that person's duties
Addressees	The Board of Directors and the Chief Executive Officer of Lutech S.p.A., the corporate control and supervisory bodies, the Executives and all the Personnel of Lutech S.p.A., the Business Partners, the Subsidiary Organizations, the Interested Parties and the External Collaborators.
Executives	Employees of Lutech S.p.A. with executive status
Compliance Function ABCF	Lutech S.p.A.'s Anti-Bribery Compliance Function, having responsibility and authority for the operation of the Anti-Bribery Management System
Anti-Corruption Laws	The regulations indicated in paragraph 4 of the Policy
Model 231	Management, Organization and Control Model according to Legislative Decree 231/01
SB (Supervisory Board)	The Supervisory Board of Lutech S.p.A.
Subsidiary Organization	The company(ies) or, more generally, the organization(s) over which the Company has control by having a dominant influence, as it holds the majority of their shares
Interested Parties	Person or organization that may influence, be influenced by, or perceive itself to be influenced by a decision or activity, such as, but not limited to, Lutech S.p.A.'s affiliated companies or the parent company Lutech S.p.A.
Personnel	Executives, officers, employees, staff or temporary workers and volunteers of the organization
Report	Any reporting, made by any person, in good faith, concerning offenses, irregularities, violations or deficiencies in the Anti-Bribery Policy, the Anti-Bribery Management System, internal procedures or Anti-Corruption Laws
Anti-Bribery Management System	The set of measures designed to identify and assess the risk of corruption and to prevent and/or trace possible corruption phenomena, in line with the standards laid down in ISO 37001
Business Partners	External parties with whom Lutech S.p.A. has or plans to establish any form of commercial relationship, such as, but not limited to: clients, joint venture partners, consortium partners, external suppliers, contractors and sub-contractors, consultants, agents, distributors, intermediaries and investors.
Company or Lutech	Lutech S.p.A.

## ***6 ROLES AND RESPONSIBILITIES***

### ***6.1 Board of Directors, Chief Executive Officer, Executives of Lutech and Subsidiary Organizations***

The Board of Directors, the Chief Executive Officer and all Executives of Lutech and its Subsidiary Organizations are responsible for creating and disseminating a culture of corruption risk prevention and ensuring the supervision of the conduct required by the anti-bribery management system. In this sense, they play an active role in enforcing the principles of conduct described in this Policy.

### ***6.2 Anti-Bribery Compliance Function***

The Company has set up a specific Anti-Bribery Compliance Function, which has been assigned specific powers and resources to:

- ❑ supervise the design, implementation and maintenance of the Anti-Bribery Management System;
- ❑ provide advice and guidance to Addressees on the Anti-Bribery Management System and on reporting methods;
- ❑ assess the suitability, adequacy and implementation of the Anti-Bribery Management System;
- ❑ report on the performance of the Anti-Bribery Management System to the Board of Directors, the Chief Executive Officer and other functions as appropriate;
- ❑ handle reports received on attempted, alleged and actual acts of corruption as well as violations of the Anti-Bribery Management System, this Policy, internal procedures and Anti-Corruption Laws and, where necessary, conduct appropriate and adequate internal investigations.

The Anti-Bribery Compliance Function operates within the scope of its assigned tasks, with absolute authority and independence. In particular:

- ❑ the authority of the Anti-Bribery Compliance Function is ensured through the responsibilities assigned by the Board of Directors;
- ❑ the independence of the Anti-Bribery Compliance Function is guaranteed through the fact that its members are not involved in activities identified as being at risk of corruption.

The Anti-Bribery Compliance Function can be contacted at [anticorruzione@lutech.it](mailto:anticorruzione@lutech.it).

### ***6.3 All Lutech Personnel***

In the performance of their duties, all Lutech Personnel are required to comply with the content of this Policy, internal procedures and applicable Anti-Corruption Laws and to report to the Anti-Bribery Compliance Function any actual, attempted or suspected bribery or corruption.

Any issues or concerns in relation to acts of corruption must be immediately brought to the attention of the Anti-Bribery Compliance Function or its manager.

## 7 PROHIBITION OF CORRUPTION

As a general rule, the applicable Anti-Corruption Laws prohibit payments made either directly or indirectly (as well as the offer and/or promise of money or other benefits) for the purposes of corrupting Public Officials, persons in charge of a public service or private parties, including those payments made to a third party with the agreement or knowledge that such money will then be directed (even in part) to a Public Official, person in charge of a public service or private party for corrupt purposes.

Lutech has zero tolerance for corruption and prohibits it in any form. No employee of Lutech or its Subsidiary Organizations may directly or indirectly offer, promise, guarantee or authorize the granting of money or any other benefit to a public official in order to influence his or her activities or obtain undue advantages.

The same rule applies to representatives of non-public legal entities during a business transaction. Any offers, promises, concessions or gifts must comply with applicable laws, this Policy, procedure *PO-501 Management of Promotional Events, Sponsorships and Gifts* and internal regulation *REG-002 Lutech Expense Reimbursement Policy* and must not constitute irregularities and/or illegality.

This means that no offers, promises, concessions or gifts shall be made that could reasonably be construed as an attempt to improperly influence a public official or a representative of a non-public legal entity to obtain any financial advantage for Lutech. Such conduct is universally prohibited by law as an act of criminal corruption where the recipient is a public official as defined in the following section "*8 Corruption of Public Officials*".

Even if the recipient is not a public official, but a person acting privately, the above conduct is defined as a crime by the laws of many countries, including Italy, the United Kingdom, Germany and the People's Republic of China among others, and the United States. Potential criminal penalties are severe both for the company (in Italy under Legislative Decree 231/01) and for individuals. Without prejudice to the possibility of criminal proceedings against the Company or its Personnel, those guilty of a violation will be subject to disciplinary consequences up to and including dismissal, in accordance with the disciplinary system set out in *DIS-510 ISO 37001 Disciplinary System*.

It is important to note that the definition of a 'bribe' is broader than the mere payment or offer of money, as it can include the offer or gift of anything of value, such as in certain cases:

- gifts;
- hospitality in the form of meals or entertainment;
- travel or reimbursement of travel expenses;
- favoring relatives or business partners for employment with the Lutech company;
- charitable or political contributions;
- personal advice or assistance;
- participation in a conference at Lutech's full expense;
- participation in training courses provided and/or reimbursed by Lutech.

Under both Italian and international law, it is irrelevant that nothing is actually granted or received or that the person receiving the offer does nothing in return; the mere offer or authorization given to others to offer a bribe is prohibited.

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It is also immaterial whether the person to whom an advantage is offered, promised or granted is the same person in the role of a public or corporate official or another person who improperly performs his or her function or otherwise abuses his or her position. For example, it would be inappropriate to offer employment to a relative of the public official or to make a contribution to a charity with the intention that the official offers a financial benefit to Lutech in return.

In addition, the Policy prohibits indirect payments to public officials if circumstances suggest that the advantage resulting from the payment or gift may be transferred to a public official for the purpose of influencing his or her official activities or obtaining undue advantages. The same applies if the advantages of the payment or gift can be transferred to a representative of a non-public legal entity to obtain undue advantages during a business negotiation. This includes payments to consultants, agents, intermediaries, business partners or other third parties, including family members of the public official or apparently unrelated persons or corporate entities of any kind.

As a general rule, no expenses should be paid for friends or family members of public officials. In general, unjustified trips to holiday resorts or other places unrelated to company business will also not be approved. The employment of relatives of public officials is a recurring area of risk under Anti-Corruption Laws. The Policy does not prohibit the recruitment of qualified personnel, but special attention should be paid to persons who have been Public Officials or Persons in Charge of a Public Service and/or are relatives of these parties. In particular, pursuant to Italian Anti-Corruption Law no. 190/2012, as amended, and the internal procedures of Lutech's Model 231, **it is prohibited to hire<sup>1</sup> or to confer professional appointments** (consultancy and/or project-based collaboration, etc.) to persons, former employees of the Public Administration<sup>2</sup> or of entities governed by private law subject to public control<sup>3</sup> who, in the previous three years<sup>4</sup> exercised authoritative and/or negotiating powers (e.g. in the awarding of public works, services or supplies or in the issuance of administrative or judicial measures) with respect to and in favor of Lutech<sup>5</sup>.

Forms *MOD-500 Self-Certification of Absence of Conflicts of Interest Pursuant to Legislative Decree 231/01 - Consultants and Professionals*, *MOD-501 Self-Certification of Absence of Conflicts of Interest Pursuant to Legislative Decree 231/01 - Employees* and *MOD-502 Management Consultant Engagement Assessment Form* indicate the methods for examining candidates and verifying the absence of conflicts of interest with the Public Administration.

## **8 CORRUPTION OF PUBLIC OFFICIALS**

Every country in which Lutech does business has laws prohibiting the corruption of its public officials. In this context, a bribe may involve offering or granting some advantages to a public official in a way that induces

<sup>1</sup> Even through a fixed-term contract, or on a freelance basis.

<sup>2</sup> It should be noted that Article 21 of Italian Legislative Decree no. 39/2013 provides, **for the sole purposes of the application of this prohibition of collaboration**, that, in addition to the persons envisaged by that decree, such as the **members of political bodies**, government, regional and local administrations, also "**external persons with whom the administration, public body or entity governed by private law subject to public control establishes a subordinate employment or freelance working relationship**" are to be considered as public employees.

<sup>3</sup> Article 1(2)(C) of Legislative Decree no. 39/2013 defines "**entities governed by private law subject to public control** as companies and other bodies governed by private law that perform administrative functions, the production of goods and services in favor of public administrations or the management of public services, subject to control pursuant to Article 2359 of the Italian Civil Code by public administrations, or entities in which public administrations are granted, even in the absence of a shareholding, powers to appoint the management or members of the bodies".

<sup>4</sup> For the exact identification of this term, the time of termination of the public employment, work or professional activity on behalf of the public authority or the entity governed by private law subject to public control must be taken into account.

<sup>5</sup> In relation to this prohibition, please refer to Article 53(16-ter) of Legislative Decree 165/2001, as amended by the Anti-Corruption Law no. 190/2012 and applied by Article 21 of Legislative Decree 39/2013.



the official to grant an advantage that is usually within the scope of the official's government functions. If the purpose is to grant the official an advantage in order to obtain something from him or her in return, it makes no difference whether the advantage provided by the official is something the official would have done in any case. These offenses are extremely serious and entail high risks not only for Lutech as a company, but also for individuals who are subject to serious criminal penalties. Consequently, in addition to prohibiting this type of conduct, Lutech implements special procedures to regulate and control relations with public officials.

## ***8.1 Relations with Public Officials or Persons in Charge of a Public Service as defined in the Italian Criminal Code***

### ***8.1.1 Public Official and Person in Charge of a Public Service under the Italian Criminal Code***

For the purposes of Italian criminal law (Article 357 of the Italian Criminal Code), all those who exercise a legislative, judicial or administrative public function are considered **public officials**.

The administrative function performed is public when it is governed by rules of public law and acts constituting the exercise of public authority and is characterized by the formation and manifestation of the will of the public administration or the carrying out thereof by means of authoritative or certifying powers. Examples are all employees of central and local administrations (Ministries, Regions, Provinces, Municipalities, Agencies, Authorities, Police Forces, Army, Public Hospitals, etc.).

For the purposes of criminal law and of the offenses of corruption with the intent to influence an official act (Article 318 of the Italian Criminal Code), corruption for an act contrary to official duties (Article 319 of the Italian Criminal Code), extortion (Article 317 of the Italian Criminal Code) and undue inducement to give or promise benefits (Article 319 *quater*), not only the Public Official as understood above but also the person in charge of a public service is punished.

#### **Definition of a person in charge of a public service**

For the purposes of criminal law (Art. 358 of the Italian Criminal Code), those who, for whatever reason, perform a public service are considered Persons in Charge of a Public Service.

A public service is to be understood as an activity governed in the same manner as a public function, but lacking the powers typical of the latter, and excluding the performance of mere orderly tasks or the performance of merely material work.

Examples of this are employees (albeit with a private employment contract) of publicly-controlled companies or public service providers or concessionaires, limited to the performance of activities that qualify as a public service.

#### **Applicability of the Italian Criminal Code to cases of extortion, corruption and incitement to corruption of members of bodies of the European Communities and of officials of the European Communities and of foreign states**

Criminal liability under the Italian Criminal Code is also provided for in the case of corruption of members of European Community institutions, as well as officials of those institutions and of the entire EU administrative structure, or persons with special functions or assigned to entities governed by international treaties.

The same provisions also apply to persons who, within the member states of the European Union, perform activities corresponding to those performed by public officials or persons in charge of a public service in the Italian system.

Lastly, it is important to note that Article 322-bis of the Italian Criminal Code also incriminates the offer or promise of money or other benefits "*to persons exercising functions or activities corresponding to those of public officials and persons in charge of a public service within other foreign states (different, therefore, from those of the European Union) or international public organizations, if the wrongdoing is committed in order to procure for oneself or others an undue advantage in international economic transactions*".

## **8.2 Criminal conduct that the Addressees undertake to prevent and avoid**

In particular, the criminal conduct that the Addressees undertake to prevent and avoid in practice is that set out in the following articles of the Italian Criminal Code:

- **Article 317 of the Italian Criminal Code (Extortion)**

The offense occurs when a public official, abusing his or her position, compels someone to procure for him/herself or others undue money or other benefits. It is, in any case, conceivable that a private individual may be complicit in the extortion committed by a public official or person in charge of a public service to the detriment of another private individual.

- **Article 318 (Corruption with the intent to influence an official act)**

The offense is committed if a *public official or the person in charge of a public service receives (or accepts the promise of), for him/herself or others, money or other advantages for the exercise of his or her functions or powers*. The rule, as last updated, provides for a corruption offense that is no longer linked to the performance of a predetermined act by the public official/person in charge of a public service, rather, the unlawful agreement relates to the exercise of the functions or powers conferred on him/her. Lastly, it should be noted that both the corrupt public official and the corrupting private individual are punished with the same penalty for this offense.

- **Article 319 (Corruption for an act contrary to official duties)**

This offense occurs when a public official or a person in charge of a public service receives, for him/herself or for others, money or other advantages for performing, omitting or delaying acts under his/her official duties (leading to an advantage for the corruptor). Here too, both the corrupt public official and the corrupting private individual are punished with the same penalty.

- **Article 319 of the Italian Criminal Code (Corruption in judicial acts)**

The offense may arise in those cases in which the Company is a party to legal proceedings and, in order to obtain an advantage in the proceedings, bribes a public official (not only a magistrate, but

also a clerk or other official) through one of its representatives or agents. Here too, both the corrupt public official and the corrupting private individual are punished with the same penalty.

- ***Article 319 quater of the Italian Criminal Code (Undue inducement to give or promise benefits)***  
This offense, introduced by Law no. 190/2012, punishes a public official or person in charge of a public service who, abusing his or her position or the powers conferred, induces a person to give or promise, to him/herself or to a third party, undue money or other benefits. The conduct envisaged by Article 319-quater differs from that provided by Article 317 (extortion) in that inducement to make an unlawful gift/promise is punished, whereas extortion requires an element of coercion. It should be noted that the rule also punishes a private party who gives or promises money or other benefits to a public party as a result of inducement, with the effect of extending the liability under Legislative Decree no. 231/01 to the Company, where such acts are obviously committed in its interest or to its advantage.
  
- ***Article 322 of the Italian Criminal Code (Incitement to corruption)***  
This offense occurs when, in the presence of conduct aimed at corruption, the public official or person in charge of a public service refuses the offer unlawfully made to him/her.
  
- ***Article 322 of the Italian Criminal Code (Extension of punishability to cases of corruption and incitement to corruption of members of bodies of the European Communities and officials of the European Communities and foreign states)***  
The offenses referred to in the preceding articles (corruption, extortion, etc.) also apply to members of the European Community institutions, as well as to officials of those institutions and of the entire EU administrative structure, and to persons seconded to the EU with special functions or assigned to entities provided for in the Treaties. The same provisions also apply to persons who, within the member states of the European Union, perform activities corresponding to those performed by public officials or persons in charge of a public service in the Italian system. Lastly, Article 322-*bis*(5-*quinquies*) of the Italian Criminal Code also incriminates the offer or promise of money or other benefits "*to persons exercising functions or activities corresponding to those of public officials and persons in charge of a public service within non-EU States, when the act offends the financial interests of the Union*".
  
- ***Article 346 of the Italian Criminal Code (Trafficking in unlawful influence)***  
The new wording of the offense following Law no. 3/2019 also includes the conduct of false representation previously provided for in Article 346 of the Italian Criminal Code. Therefore, the new offense of trafficking in unlawful influence punishes the person who, "*by exploiting or boasting of existing or alleged relationships with a public official or a person in charge of a public service or one of the other persons referred to in Article 322-bis, unduly obtains or gains promises of, for himself or others, money or other benefits, as the price of his or her unlawful mediation with a public official or a person in charge of a public service or one of the other persons referred to in Article 322-bis, or to remunerate the official in relation to the exercise of his or her functions or powers*".

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If the conduct constitutes the more serious offense of aiding and abetting corruption, the person will be punished under that offense and, conversely, if the conduct of mediation does not constitute aiding and abetting corruption, the person will be punished for the offense of trafficking in unlawful influence referred to in this section.

## 8.2.1 Checks

The law requires Lutech to maintain strong internal controls over the payment of expenses to public officials or persons in charge of a public service, as defined above.

Lutech's Personnel shall scrupulously observe the procedures and internal verification and control protocols that impose prohibitions on payments or the granting of goods of value to public officials (€150.00, in accordance with Italian Presidential Decree no. 62/2013) or any other lower limits set by the **Anti-Bribery Compliance Function** or by the **Three-Year Anti-Corruption Plan of the competent Public Administration**.

All Addressees are bound to respect the principles of honesty, fairness, transparency and compliance with the applicable laws and regulations in their relations with the Public Administration, which shall also mean the Companies in which Public Entities or public service concessionaires hold an interest.

In particular, Lutech's internal procedures regulating the possibility of incur expenses for hosting or participating in promotional events (excluding travel expenses for a public official, which are not allowed) or other gifts or presents of low value to a public official must be scrupulously observed. These procedures and authorization protocols are referred to herein by way of example only:

- ❑ Protocols under Model 231 Special Part MOG-000B
  - A) Prevention of offenses against the P.A. and
  - C) Prevention of Corporate Offenses and Corruption between Private Parties;
- ❑ PO-501 Management of Promotional Events, Sponsorships and Gifts;
- ❑ REG-002 Lutech Expense Reimbursement Policy.

Without prejudice to the provisions of the rules of conduct set out in Articles 16, 17 and 18 of the Code of Ethics, to be observed in dealings with the P.A, **it is absolutely forbidden:**

- A. to hire<sup>6</sup> or to confer professional sub-appointments (consultancy and/or project-based collaboration, etc.) to persons, former employees of the Public Administration<sup>7</sup> or of entities governed by private law subject to public control<sup>8</sup> who, in the three years<sup>9</sup> prior to terminating service, exercised authoritative and/or negotiating powers (e.g. in the awarding of public works, services or supplies or in the granting of authorizations and/or administrative measures) with respect to Lutech or its Subsidiary Organizations<sup>10</sup>;

<sup>6</sup> Even through a fixed-term contract, or on a freelance basis.

<sup>7</sup> It should be noted that Article 21 of Italian Legislative Decree no. 39/2013 provides, for the sole purposes of the application of this prohibition of collaboration, that also "*external persons with whom the administration, public body or entity governed by private law subject to public control establishes a subordinate employment or freelance working relationship*" are to be considered as public employees.

<sup>8</sup> Article 1(2)(C) of Legislative Decree no. 39/2013 defines "entities governed by private law subject to public control as companies and other bodies governed by private law that perform administrative functions, the production of goods and services in favor of public administrations or the management of public services, subject to control pursuant to Article 2359 of the Italian Civil Code by public administrations, or entities in which public administrations are granted, even in the absence of a shareholding, powers to appoint the management or members of the bodies".

<sup>9</sup> For the exact identification of this term, the time of termination of the public employment, work or professional activity on behalf of the public authority or the entity governed by private law subject to public control must be taken into account.

<sup>10</sup> In relation to this prohibition, please refer to Article 53(16-ter) of Legislative Decree 165/2001, as amended by the Anti-Corruption Law no. 190/2012 and applied by Article 21 of Legislative Decree 39/2013. In particular, the Italian National Anti-Corruption Authority (ANAC) specified that these provisions apply "*not only to employees who exercise authoritative and negotiating powers on behalf of the PA, but also to*

- B. to promise, offer or deliver money or other benefits, even through intermediaries, to employees of the Italian or foreign public administration, their spouses or relatives in order to obtain from them an advantage in favor of Lutech or its Subsidiary Organizations;
- C. to use violence, threats, deception or unlawful influence on the officials of the Public Administration or of the companies affiliated to it, the Public Supervisory Authorities, officials of the State, of the European Communities or of other international organizations;
- D. to promise, solicit, offer or accept undue pressure, exhortation and/or solicitation of Italian or foreign public officials or persons in charge of a public service in the course of contacts with representatives of the P.A. in the name and on behalf of Lutech or its Subsidiary Organizations;
- E. to finance political parties: paying voluntary contributions to political parties or candidates in (local and/or political) elections or organizations or foundations traceable to them in the name of and on behalf of Lutech or its Subsidiary Organizations;

Transparency is the company's best defense against a criminal charge relating to specific expenses in favor of a public official.

In general, low value expenses carried out reasonably and in good faith to promote a Lutech product or service, transparently documented is unlikely to give rise to a risk of corruption. On the contrary, the larger the expenses, the easier it is for the authorities to assume an intention to corrupt on the part of Lutech or the employee who made the payment.

Reimbursement of payments, gifts or expenses that do not comply with the standards set out in this Policy or the procedures referred to therein, i.e., significant or otherwise inappropriate to the extent that it is intended or could reasonably be perceived as a motive for the recipient to act improperly, is not permitted.

### **8.2.2 Facilitation payments**

This Policy prohibits facilitation payments of any kind. This type of payment is a payment or gift made to a public official for him or her to perform a routine task or function or to solicit such performance. Regardless of whether these payments are customary according to the local habits of a jurisdiction, they are prohibited by this Policy, as they may constitute the Italian offense of '*Corruption with the intent to influence an official act*' under Article 318 of the Italian Criminal Code. Payments made to facilitate passage through customs or to obtain a faster service from a public official are considered facilitation payments and are a typical example of corruption with the intent to influence an official act.

### **8.2.3 Extortion payments**

Extortion occurs when the person demanding payment instils in the recipient the fear that if payment is not made, the recipient will suffer physical, financial or other harm. Extortion includes demands for payment accompanied by an illegal threat to an employee's personal safety or freedom of movement. Extortion may

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*employees who - although not actually or concretely exercising such powers - are nevertheless responsible for drawing up mandatory acts forming part of the proceedings (opinions, certifications, expert opinions) that have a decisive impact on the content of the final measure, even if drafted and signed by the competent official.*

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also include the threat to refuse to perform or an intentional delay in performing routine tasks that would cause Lutech to suffer financial loss.

All requests for extortion payments must be immediately reported to the **Anti-Bribery Compliance Function** and to the **Supervisory Board** established at Lutech pursuant to Legislative Decree 231/01, in the manner and with the form and content provided for in Model 231 Special Part (*MOG-000B*), under point E) and in compliance with procedure *PO-502 Whistleblowing Management* so that the unlawful act may be reported to the Judicial Authorities or the Police.

### ***8.2.4 Cash disbursements***

As a general rule, no payments of any kind, including per diems or petty cash expenses, are to be made directly to a public official or person in charge of a public service. Any request for payment or reimbursement must be made based on a request from the Public Entity/Administration the official works for and to such entity, never directly to the official.

Receipts must be stored and documented at Lutech.

### ***8.3 Prohibition from exerting unlawful influence on behalf of Lutech S.p.A. or subsidiary organizations***

It is forbidden for all Addressees, with particular reference to persons who may be appointed to (lawfully) represent the interests of the Company with the Public Authorities, to exploit or boast of existing or alleged relationships with a public official or a person in charge of a public service (including foreigners), in order to unduly give or promise, for themselves or others, money or other benefits (trips, gifts, etc.) as the price for their unlawful mediation with such officials or to remunerate the public official in relation to the exercise of his/her functions or powers in favor of Lutech S.p.A. or in favor of a Subsidiary Organization.

## **9 PROHIBITION OF CONTRACTUAL RELATIONS WITH PERSONS ON SANCTION LISTS**

In accordance with the Company's policies on sanctioned persons and countries, to prevent any possible involvement of the Company with persons and/or contractual counterparties possibly involved in serious crimes (terrorism, drug trafficking, proliferation of weapons of mass destruction, etc.) all consultants, agents, suppliers, and/or partners of Lutech S.p.A. or of its Subsidiary Organizations must certify, after having carried out thorough checks in this regard:

- a) that they have not entered into any agreement or transaction with a "Sanctioned Person" (as defined and identified in the OFAC list available at <https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information> in the OFSI list available at: <https://sanctionssearchapp.ofsi.hmtreasury.gov.uk>, or in the EU list available at: <https://www.sanctionsmap.eu/#/main>) or with an entity which is 50% or more owned by such 'Sanctioned Person' or with the Government of Iran or with an entity owned or controlled by the Government of Iran;

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- b) that they have not invested in the development of petroleum resources in Iran, have not exported refined petroleum products to Iran, have not owned or otherwise controlled vessels used for the transportation of crude oil from Iran or, in any case, sold or supplied goods, services, technology or support to the Iranian petroleum or petrochemical industry;
- c) that they have not exported goods, technology or services that could contribute to Iran's ability to acquire chemical, biological or nuclear weapons or advanced conventional weapons, or that could be used by the Iranian government to commit serious human rights violations against the Iranian people;
- d) that they have not been involved in a joint venture with an Iranian entity relating to uranium or in a joint venture involving, in any capacity, the Government of Iran in connection with the development of petroleum resources outside Iran.

### **10 COMMERCIAL CORRUPTION (BETWEEN PRIVATE INDIVIDUALS)**

This Policy prohibits commercial corruption (defined as corruption between private parties by Italian law in Article 2635 of the Italian Civil Code) as well as the corruption of public officials. A commercial bribe occurs when a person pays or offers or agrees to pay benefits to the recipient with the intention of improperly influencing business activities in the interest of his or her employer. Influence is improper where it is intended to cause the recipient not to perform his or her work in good faith or impartially, or in accordance with his or her duties, or where obtaining an advantage is in itself otherwise improper according to certain requirements (legal or otherwise) applicable to that person. This means that no offers, promises, concessions or gifts may be made that could reasonably be construed as an attempt to improperly influence a representative of a non-public legal entity to grant a financial advantage for Lutech. Similarly, it would be improper for a Lutech employee to solicit or accept such an advantage.

As noted above, in certain US states and in certain jurisdictions such as Italy, the United Kingdom and the People's Republic of China, commercial corruption or corruption between private individuals is a criminal offense. As in the case of corruption of public officials, it makes no difference whether a payment or an advantage is actually made or received or whether the recipient actually does something; what is improper is simply offering or soliciting such a payment or advantage, a situation that Italian law punishes as the offense of "*incitement to corruption between private individuals*" under Article 2635-*bis* of the Italian Civil Code.

In particular, under Italian law, anyone who offers or promises money or other undue benefits to directors, general managers, executives in charge of drafting corporate accounting documents, statutory auditors or liquidators of companies or private entities, as well as to those who work at them and perform executive functions, so that they will perform or omit an act in breach of the obligations inherent to their office or obligations of loyalty, shall be punished, if the offer or promise is not accepted. It is also immaterial whether the person to whom an advantage is offered, promised or granted is the same person who improperly performs his or her function. For more details on the applicable prohibitions and procedures, please refer to the provisions of Lutech Model 231 Special Part, Section C and related protocols and procedures.

## 10.1 Receipt of a bribe

This Policy prohibits all Addressees from using their position to solicit, request, accept, obtain or promise advantages. Such conduct would violate this Policy and also Italian law (Article 2635 of the Italian Civil Code). For this reason, Addressees may not request or receive anything of value from another company or individual outside Lutech S.p.A. in the course of their work that would impair or give the appearance of impairing the performance of their work. Such conduct, moreover, would fall within the English and American definition of facilitation payments, which become unlawful if the advantage is such that it can be presumed that the recipient shall breach his or her duties of impartiality and good faith. Reciprocal payment of meals, taxis and other minor expenses shared with a private counterparty is not prohibited, but if you are in doubt about the content of this rule, please consult the **Anti-Bribery Compliance Function**.

## 10.2 Payment of a bribe

As stated above, this Policy prohibits all Addressees from paying bribes not only to public officials, but also to representatives of private clients, suppliers and other counterparties. It is not enough simply to ensure that corporate resources are not wasted or overspent. Addressees are prohibited from offering or granting to any person lavish or otherwise inappropriate advantages that might suggest or be reasonably perceived as an attempt on the addressee's part to act improperly as described above in this policy and in Lutech Model 231, Special Part, Section C.

## **11 AGENTS, BUSINESS AGENTS, BUSINESS DEVELOPMENT CONSULTANTS AND OTHER THIRD PARTIES**

No person or entity may be engaged to commit a corruption offense on behalf of Lutech.

Particular care should be taken where Lutech uses the services of an agent, consultant or other third party ('consultant') or where the consultant is expected to assist in developing business with potential clients (both governmental and non-governmental) or where the consultant is involved in seeking, obtaining or lobbying for governmental authorizations or subsidies.

Consultants include business agents, sales agents and agents engaged in obtaining licenses or other governmental authorizations to enable Lutech to operate its facilities or conduct its business. The scope of the Policy includes consultants working for Lutech, even if only for one transaction covered by the agreement. Lutech personnel must take steps to ensure that consultants fully comply with applicable Anti-Corruption Laws and Lutech company policies.

This policy applies to all consultants such as lawyers, occupational health and safety consultants, town planning consultants, real estate consultants, public relations consultants, accounting consultants and other third parties whose purpose is to assist the company in obtaining and retaining business, defined as "**Management Consultants**".

In relation to consultants and/or collaborators on specific job orders (as provided for in protocol no. 2.c "*Professional consultancies on contract*" of the Lutech 231 Model), the prior check on the absence of conflicts of interest with the Public Administration is carried out through the relevant Form used for consultants



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(MOD-501 Self-Certification of Absence of Conflicts of Interest Pursuant to Legislative Decree 231/01 - Consultants and Professionals).

## 11.1 Request for Due Diligence before engagement

As a condition for entering into contractual relationships with Lutech and/or its Subsidiary Organizations, the Company's internal functions are required to carry out thorough *anti-corruption due diligence* prior to the engagement.

Before using the services of a consultant, the employee and/or manager proposing the engagement of a consultant must consult with the **Anti-Bribery Compliance Function** or its designee to determine how the employee should conduct appropriate due diligence. If deemed appropriate by the **Anti-Bribery Compliance Function** or its designee, due diligence may involve the engagement of internal or external investigators or other providers of due diligence information or intelligence services, in compliance with Italian and European privacy legislation. **The employee/manager must have the consultant complete the self-certification MOD-501 Self-Certification of Absence of Conflicts of Interest Pursuant to Legislative Decree 231/01 - Consultants and Professionals, fill in MOD-502 Management Consultant Engagement Assessment Form and send it to the Anti-Bribery Compliance Function, or its designee,** to provide information on the proposed consultant, the due diligence performed by the employee and/or manager and, among other things, the particular reasons for the engagement, the present or prior relationships of the proposed consultant with officers of significant potential clients, the justification for the proposed fee and an explanation of the payment arrangements. All management consulting engagements already in force at the time this Policy came into force must be immediately reviewed in terms of their relevance to the current process and brought into conformity within six months.

## 11.2 Definition of unsuitable consultants - Prohibition of engaging unsuitable consultants

The engagement of consultants is prohibited if:

- the consultant has a record of corruption;
- the consultant is a former employee of the Public Administration or of entities governed by private law subject to public control who, in the three years prior to terminating service, exercised authoritative and/or negotiating powers (e.g. in the awarding of public works, services or supplies or in the granting of authorizations and/or administrative measures) with respect to Lutech or a Subsidiary Organization;
- there is reason to believe that the consultant may make improper payments or give gifts when working for Lutech or a Subsidiary Organization;
- the consultant requests that his or her identity be kept secret;
- the consultant asks (without reasonable commercial justification) to be paid offshore, or in advance or in cash or
- there are other suspicious circumstances or "indications of anomalies" that are not being satisfactorily resolved.

In such cases, the **Anti-Bribery Compliance Function** is called upon to provide an advisory but non-binding opinion on the consultant's suitability, taking into account the aforementioned conditions of unsuitability. Should the employee and/or the manager or the Director - in possession of the relevant powers of representation and expenditure - grant the engagement despite the veto of the **Anti-Bribery Compliance Function** and in breach of the prohibition to engage unsuitable consultants, the **Anti-Bribery Compliance Function** shall immediately report this to the Board of Directors for the assessment of the disciplinary penalties to be applied.

*MOD-502 Management Consultant Engagement Assessment Form* referred to in 11.1 requires that the employee and/or manager of Lutech proposing the consultant certify that he/she has performed adequate due diligence with respect to the consultant and that he/she is not aware, to the best of his/her knowledge, of the existence of any information that would prevent or prohibit, pursuant to this procedure, Lutech's engagement of the consultant.

### ***11.3 Training, contracts***

Hired consultants must be informed in writing of the existence of this Policy and must participate in further training where necessary.

The **Anti-Bribery Compliance Function** or its designee must confirm and document that the consultant has been informed of the Policy in force. The organizational unit responsible for the engagement must provide and document the required additional training. Prior to engaging the consultant, the organizational unit responsible for the engagement must perform and document due diligence and ongoing training.

The consultant will also be required to include specific anti-corruption contractual provisions in the contract with Lutech. Any changes to these provisions (to take account of local laws or other circumstances) must be approved by the Legal Department.

## **12 MERGERS AND ACQUISITIONS**

Mergers and acquisitions are extraordinary activities that are only finalized after approval by the Company's Board of Directors and, generally, with the assistance of external legal counsel.

No mergers and acquisitions should be undertaken without proper anti-corruption due diligence. In addition, to the extent possible and within the scope of the relevant responsibilities in mergers and acquisitions, the Company's personnel shall cooperate with the Company's appointed team to plan, implement and analyze the information contained in the anti-corruption due diligence and take measures to ensure that the Company obtains - during negotiations for the acquisition of a company or a business unit - representations, warranties, indemnities and termination rights that protect the Company in the event that anti-corruption liabilities are discovered at the target company or other company.

A copy of the due diligence checklist (*MOD-503 Anti-Corruption Due Diligence*) and of the contractual clauses included in the terms of the M&A operation must be stored **in the file concerning the extraordinary corporate transaction and retained by the Legal Department.**

## **13 BUSINESS PARTNERS, JOINT VENTURES, SUBCONTRACTORS AND DISTRIBUTORS**

As with consultants, Lutech can be held liable for the conduct of those engaged to conduct business on behalf of the company. Due diligence is therefore required to determine whether such entities have accepted the Company's anti-corruption policies and, in turn, have policies and procedures in place similar to those of the Company. Due diligence also serves to establish whether such entities are controlled by affiliates of government agencies.

Lutech employees and Executives are required to take steps to ensure that any business partners, joint venture partners, subcontractors, distributors or other persons or companies engaged to conduct business on behalf of Lutech comply with the company's anti-corruption policies and adhere to the general principles of this Policy. All persons or companies over which Lutech does not have direct corporate control must, by contract (and where not legally possible, must be encouraged and made aware in that sense), adhere to the general principles set out in this Policy.

The terms of any business partnerships, joint ventures or subcontracting agreements must include anti-corruption conditions similar to those established for consultants, save for any variations, only if **approved by the Legal Department**.

## **14 POLITICAL CONTRIBUTIONS**

It is only possible to use Lutech's resources to make contributions to political parties or candidates or organizations traceable to them in compliance with the laws and regulations in force (with particular reference to the conditions and limits provided for by Law no. 149/2013 *"Abolition of direct public financing, provisions for the transparency and democratic nature of political parties and regulation of voluntary contributions and indirect contributions to them"* and by art. 7 of Law 195/1974<sup>11</sup>, as amended) subject to approval by the competent corporate body and regular entry in the financial statements as provided for by Lutech's Model 231 Special Part (MOG-000B) under protocol no. 11.e *"Financing of political parties - voluntary contributions to political parties pursuant to Law no. 149/2013"*.

In particular, it is only possible to recognize such voluntary contributions subject to the following **authorization and control process**:

1. assessment of legitimacy by the **Anti-Bribery Compliance Function** of the request for contribution, formalized in writing and containing all the information necessary for its assessment;
2. control of compliance with the requirements of the law (Law no. 149/2013 and Article 7 of Law no. 195/1974) and affixing of the **Anti-Bribery Compliance Function's** approval in the event of a positive outcome of the control;

<sup>11</sup> Which states that *"Financing or contributions in any direct or indirect form by companies not included among those envisaged in the preceding paragraph in favor of parties or their political-organizational branches or parliamentary groups shall also be prohibited, unless such financing or contributions have been approved by the competent corporate body and duly entered in the financial statements, and are not otherwise prohibited by law."*

*Anyone who pays or receives contributions in breach of the prohibitions laid down in the preceding paragraphs, or, in the case of the companies referred to in the second paragraph, without a resolution having been passed by the corporate body or without the contribution or financing having been duly entered in the company's financial statements, shall be punished, for that alone, by six months to four years' imprisonment and a fine of up to three times the amount paid in breach of this law."*

3. submission of the application with approval to the Board of Directors for possible authorization of the voluntary contribution.

In any event, the utmost care and caution shall be exercised to ensure that such activities do not create or cannot create the appearance of conferring an improper personal advantage as referred to in this Policy.

## **15 TRAINING, DISSEMINATION AND COMMUNICATION**

Lutech establishes and implements specific training plans addressed to all Addressees, concerning the commitment to the prevention of corruption, the Policy, internal procedures, and other anti-corruption tools, international and national anti-corruption legislation, and the legislation on the broader prevention of the risk of crime (Legislative Decree 231/2001), aimed at ensuring their dissemination and proper understanding.

All Addressees must remember the importance of complying with this Policy. The Company undertakes to do its utmost to ensure the dissemination to all Addressees and to promote the respect, application and adoption of this Policy, providing a system of penalties for violations thereof, and to ensure that it is constantly updated. It is also committed to privately and publicly promoting and disseminating the culture of legality and the fight against corruption, including by means of publication on its website.

## **16 REPORTING AND WHISTLEBLOWING**

Lutech encourages the reporting of attempted, alleged and actual acts of corruption, any violation of the Anti-Bribery Management System, the principles expressed in this Anti-Bribery Policy, the Code of Ethics or any violation of Anti-Corruption Laws.

To this end, Lutech has adopted *PO-502 Whistleblowing Management*, in accordance with the requirements of ISO 37001 and Legislative Decree 231/01, taking into account the following principles:

- facilitating and enabling individuals to report in good faith or on the basis of reasonable belief attempted, alleged or actual acts of corruption, or any violation of the Anti-Bribery Management System, this Policy or Anti-Corruption Laws, to the Anti-Bribery Compliance Function and the Supervisory Board;
- treat reports confidentially, so as to protect the identity of the whistleblower and of others involved in or named in the report;
- allow reporting in anonymous form, save for only considering it if it is sufficiently substantiated;
- prohibit retaliation and protect whistleblowers from retaliation after having, in good faith, or on the basis of a reasonable belief, raised or reported suspicions of attempted, alleged and actual acts of corruption or violations of the Anti-Bribery Policy, Anti-Bribery Management System or Anti-Corruption Laws;
- enable personnel to receive support from an appropriate person on what to do when faced with a suspicion or situation that may involve acts of corruption.

Therefore, anyone who reasonably suspects that unlawful conduct has occurred or is likely to occur, or who becomes aware of activities prohibited by this Policy, the Anti-Corruption Laws, the Anti-Bribery Management System, internal procedures or the Code of Ethics, or of attempted, alleged or actual acts of

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corruption, must immediately report the incident to the **Anti-Bribery Compliance Function** and to the **Supervisory Board** using the communication channels made available by the Company and for which reference should be made to procedure *PO-502 Whistleblowing Management*.

Lutech ensures that all Addressees are informed of whistleblowing methods and that they are aware of their rights and protections.

## **17 NON-COMPLIANCE MANAGEMENT**

Lutech will make every reasonable effort to prevent any conduct that violates the Anti-Corruption Laws and/or this Policy and to stop and discipline any contrary conduct by Addressees.

Any reports analyzed by the Anti-Bribery Compliance Function and found to be well-founded will be handled as Non-Compliance in accordance with document *PSQ-007 Non-Compliance and Complaints Management*.

Lutech will take appropriate disciplinary action in accordance with *DIS-510 ISO 37001 Disciplinary System* against the Addressees of this Policy:

- whose actions are found to violate Anti-Corruption Laws or this Policy, and/or
- who do not participate in or complete adequate training, and/or
- who unreasonably fail to detect or report possible violations or who threaten or retaliate against others who report possible violations. Disciplinary measures may include termination of the existing relationship.

Lutech will take appropriate action, including but not limited to terminating the contract and seeking damages against Business Partners whose actions are found to violate Anti-Corruption Laws or this Policy. The same compensation may be claimed from Lutech's Subsidiary Organizations that engage in conduct in violation of the Anti-Corruption Law or this Policy. Contracts entered into by Lutech with Business Partners shall include specific provisions to ensure compliance with the Anti-Corruption Laws and this Policy and to enable Lutech to adopt appropriate remedies with respect to the Company's administrative liability for criminal offenses.

## **REFERENCES AND SUPPORTING DOCUMENTS**

### **REFERENCES**

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DIS-510	ISO 37001 Disciplinary System
MOG-000A	Organization, Management and Control Model pursuant to Legislative Decree 231/01 - General Part
MOG-000B	Organization, Management and Control Model pursuant to Legislative Decree 231/01 - Special Part
PO-501	Management of Promotional Events, Sponsorships and Gifts
PO-502	Whistleblowing Management
PSQ-007	Non-Compliance and Complaints Management
REG-002	Lutech Expense Reimbursement Policy

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### **REGISTRATIONS**

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MOD-500	Self-Certification of Absence of Conflicts of Interest Pursuant to Legislative Decree 231/01 - Employees
MOD-501	Self-Certification of Absence of Conflicts of Interest Pursuant to Legislative Decree 231/01 - Consultants and Professionals
MOD-502	Management Consultant Engagement Assessment Form
MOD-503	Anti-Corruption Due Diligence

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