



WHISTLEBLOWING POLICY
How to handle misconduct or
irregularity's reports





Corporate Process Owner:

- Legal, Corporate Affairs & Compliance Department

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- Chief Human Resources Officer

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FOREWORD

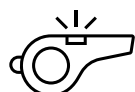
For the Lavazza Group (hereafter, also, "Group" or "Lavazza"), **compliance with the value principles expressed in the Code of Ethics is the responsibility of everyone**: of those who work in the Group and of all those who collaborate with Lavazza.

In order to protect the principles expressed in its Code of Ethics, the Lavazza Group **supports and encourages anyone**, whether internal or external to the Group, who wishes to report a **violation of national or European Union regulatory provisions that harm the public interest or the integrity of the company**, or any violations of the Organization, Management and Control Model adopted by Lavazza pursuant to the Italian Legislative Decree no. 231/2001 (where applicable), of the aforementioned **Code of Ethics**, any of the **Group's policies and procedures**, and lastly, in general, any **potential violations of laws and regulations** that may be reported according to this policy.

Failure to report may result in the Lavazza Group running the risk of legal action and sanctions, as well as negative impacts on its image and reputation.

PLEASE NOTE.

Do not hesitate to raise the issue: if you do so honestly and truthfully, you will help protect the Lavazza Group, the work environment, and all employees.



If, at the time of the **report**, there is **certainty** or **reasonable suspicion** that any of the conduct mentioned above has actually occurred, or may occur, a report can be made, either **anonymously** or **identifiably**, using one of the reporting channels made available by the Lavazza Group, which provide **a guarantee of absolute confidentiality and privacy at all stages of the process.**

WHERE CAN I FIND THIS POLICY?



This Policy can be viewed on the **corporate intranet** and **corporate website** (www.lavazzagroup.com).

For any doubts and/or need for clarification regarding the contents of this Policy, please contact the **Compliance HQ Function** at compliancehq@lavazza.com.

1. PURPOSE OF THE POLICY

This Policy is aimed at:

– **establishing:**

- **communication channels**, the **subject** and **manner of issuing** reports, and the **timing** and process for **handling reports**;
- conditions to ensure the **confidentiality of the identity of the reporting person, the person involved** and the **person otherwise mentioned in the report**, as well as the **content of the report** and **related documentation**;
- the **protection of the reporting person** in good faith against **any form of retaliation, discrimination or penalization** for reasons related, directly or indirectly, to the reporting.



– **contributing to:**

- create a **corporate culture** based on **transparency, integrity** and **trust**;
- **involve all employees and collaborators of the Lavazza Group** in fighting illegality through **active and responsible participation**;
- **remove factors that may hinder or discourage reporting**, such as doubts and uncertainties about the procedure to be followed.



WHAT MAY BE THE CONCERNS IN REPORTING?



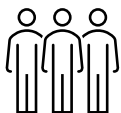
The use of a whistleblower system often brings with it **fears and prejudices** in potential whistleblowers, mainly related to the establishment of a **hostile environment** based on **scrutiny** and **mutual accusations**.

The reporting system adopted by the Lavazza Group is **not intended to be a tool for accusing** others, but rather an effective **means for protecting people, co-workers, the work environment and the community**.

2. WHO CAN MAKE REPORTS

In accordance with Whistleblowing Regulation, within the **Lavazza Group's work environment**, people are eligible to report as:

- **employees**, when the legal relationship is **ongoing** and also during the **probationary period**;
- **former employees**, if the information on violations was acquired before the termination of the relationship itself;
- **candidates**, whether information about violations was acquired during the **selection process** or **other pre-contractual steps**;
- **collaborators , consultants and contractors** engaged by or who perform their work for the Lavazza Group;
- **interns**, paid or unpaid;
- **Persons with functions of administration, management, control, supervision, or representation**



IS IT POSSIBLE TO MAKE ANONYMOUS REPORTS?

The Group appreciates and encourages **open communication with whistleblowers** and invites them to provide their **names and contact information**, which enables an open and transparent dialogue to be set up, useful for providing all the information necessary for the correct assessment of the facts under consideration.



However, the **report can be submitted anonymously**, it has the **same value** as the identified report and enjoys the same **protection measures** for the whistleblower.

It must be noted that through the reporting channel via **digital platform "WHISTLEBLOWING,"** the person who made the report anonymously can still **speak** with the function in charge of handling the report.

At any time, the whistleblower can freely **choose whether to disclose their identity**.

3. SUBJECT OF REPORTS



In accordance with Whistleblowing Regulation, reports may refer to **violations, or well-founded suspicions of violations**, as well as conduct aimed at concealing violations of provisions of national and EU law , related to:

- **Administrative, accounting, civil, or criminal misconduct;**
- **Illegal conduct** relevant under Italian **Legislative Decree 231/2001** (where applicable)¹ ;
- **Violations of the Organization and Management Model adopted by Lavazza pursuant to Italian Legislative Decree 231/2001** (where applicable);
- **Violations of EU law**, such as but not limited to violation of legislation pertaining to: public procurement, prevention of money laundering, product safety and compliance, transportation safety, environmental protection, food safety, consumer protection, personal data protection;
- **Acts or omissions that harm the financial interests of the European Union** market (such as fraud, corruption, and any other illegal activities that may harm the financial interests of the EU) or that may harm the free movement of goods, persons, services, and capital within the European market;
- **Additional specific violations of local regulations applicable in a country where the Group does business**, as more fully described in Appendix 2 – Country Specific Annex.

Violations within the meaning of this paragraph 3 are defined as conduct, acts or omissions the whistleblower has known about in the **context of the employment or collaboration relationship** with anyone of the Lavazza Group Companies.

¹ All reporting methods defined, for Italian companies, by the 231 Organizational Model in force remain valid; the provisions for this purpose set out in the 231 Organizational Model are not modified by this procedure. You can find more information in Annex 2 - Italy.

WHAT CONDUCT CAN BE SUBJECT TO WHISTLEBLOWING REPORTING?

By way of example but not limited to:

- A. *Corruption and fraud*
- B. *Embezzlement and theft*
- C. *Money laundering*
- D. *Violation of laws on the protection of health, safety and environment*
- E. *Violations of data protection (Privacy) regulations and IT security*
- F. *Violation of tax regulations*
- G. *Violations of competition law (Antitrust)*
- H. *Disclosure of trade secrets*

4. ORDINARY REPORTS

Pursuant to this Policy, the list of **persons** entitled to report as well as the matters that may be **subject** to reporting is **broad**er than specified so far.

In fact, the Group also intends to handle "**Ordinary Reports**," i.e., all those reports that may be made by parties other than those identified in Paragraph 2 and/or relating to violations other than those listed in Paragraph 3 of this Policy and/or knowledge of which has been gained in non-work contexts.

In this case, violations are defined as conduct, acts or omissions that may result in damage to the interests and value of the Lavazza Group or that may take the form of conduct that is not aligned with the values expressed in the Code of Ethics, as well as in Group policies and procedures, which represent fundamental principles of the Group culture, promoting compliance and fairness.

For example, Ordinary Reports are reports:

- concerning discrimination or harassment in the workplace;
- Concerning any non-inclusive behaviours as provided for in the D&I Policy;
- concerning cases of mobbing;
- reported by customers or other third parties; or
- generally concerning information that has become known outside the work context.

Ordinary Reports do not fall within the scope of application of the Whistleblowing Regulations. However, the Lavazza Group, in order to protect the principles of integrity and ethical behavior expressed in its Code of Ethics, recognizes their value and incentivize anyone to make reports in compliance with the requirements set forth in paragraph 5 below, using the channels provided in this Policy.

Even for Ordinary Reports, the Lavazza Group is committed to ensuring **confidentiality** on the content of the report and the identity of the whistleblower during the internal process of handling the report, as well as **preventing any act of retaliation** as a result of the report.

However, those listed above are the exclusive protections provided for Ordinary Reports, any additional protections provided by the Whistleblowing Regulations will not apply.

WHAT CANNOT BE REPORTED IN ANY CASE?

The Lavazza Group will not consider any type of report that concerns disputes, claims or requests related to an **interest of a personal nature** of the reporting person that pertains **exclusively to** his or her individual labor relations (e.g. increases or labor or pay disputes, leave and vacation, etc.).



5. REPORTING REQUIREMENTS (WHISTLEBLOWING AND ORDINARY)

In order to ensure a complete and accurate evaluation of the report, it is important that **reports** meet certain **requirements**, such as, but not limited to:

- be as **circumstantial** as possible and **based on precise and concordant facts**;
- not be **ambiguous and not be generic**;
- **not** be **conflicting with each other**;
- relate to **facts that can be ascertained** and known **directly by** the whistleblower;
- contain the **information necessary** to **identify the** perpetrator(s) of the potentially unlawful conduct(s).

In addition, it is the responsibility of the whistleblower to make **reports in good faith**, on the reasonable belief, based on **well-founded grounds** in light of the circumstances of the case and the data available at the time of the report, that what is alleged is true (regardless of whether such facts may later be established as incorrect or unfounded) and **in line with** the spirit of **this Policy: *reports that are manifestly unfounded, opportunistic and/or made for the sole purpose of harming the person mentioned in the report or any subject otherwise affected by the report, will not be taken***

into account and will be subject to disciplinary sanctions and/or action before the competent Judicial Authority.

WHAT TO INDICATE IN THE REPORT?

The **whistleblower** should **clearly** and **completely** report all **elements that are useful for carrying out the necessary checks and verifications** to assess the **validity** and **objectivity** of the facts reported and **attach** all **available documents** to support the report. In particular, the report should:



- Contain a precise description of the **fact being** reported;
- Indicate the personal details or other elements that would make it possible to **identify the individual(s) to whom the reported facts are attributed**, as well as any **other individuals involved** and/or who **may report on the fact**;
- Describe the **timeframe** when the event reported occurred;
- Indicate the **place** (physical or virtual) where the reported event occurred;
- State, if known, the **reasons** behind the alleged violation(s).

6. INTERNAL CHANNELS FOR REPORTING

The whistleblower can submit a report-identified or anonymously-through the following channels (for more guidance on the reporting procedure, see **Appendix 1**):



digital platform "WHISTLEBLOWING": cloud-based platform active 7 days a week, h24, accessible via web from www.lavazzagroup.com from any device, through which it is also possible to upload attachments, video and audio files. Reports through the platform can be transmitted in **English, Italian, French and German**.



dedicated **telephone line that** can be reached from Italy through the **toll-free number 800727428** and from abroad through the **toll-free number +3901118570015**. Reports via telephone line can be made in **Italian and English**. **Check attachment for any specific arrangements by country.**



Sending **e-mails** to the **Ethics Committee's mailbox** (comitatoetico@lavazza.com) indicating as "**Confidential**" the content of the communication.



Regular mail to the address of the Ethics Committee: Via Bologna 32 - 10152 Turin - Italy, indicating "**Lavazza Group Ethics Committee**" as recipient and "**Confidential**" as content of the communication.



Requesting an **in-person meeting** to be held with the relevant personnel, which will be arranged within a reasonable time. The request can be sent using the **channels** listed above **or** by sending an **e-mail** directly to the **Compliance Function**, generically stating **the reason for the meeting request**.

For greater efficiency and speed in the report handling procedure, **it is strongly recommended to submit report through the digital platform "WHISTLEBLOWING."**



WHAT DOES THE DIGITAL PLATFORM CONSIST OF?

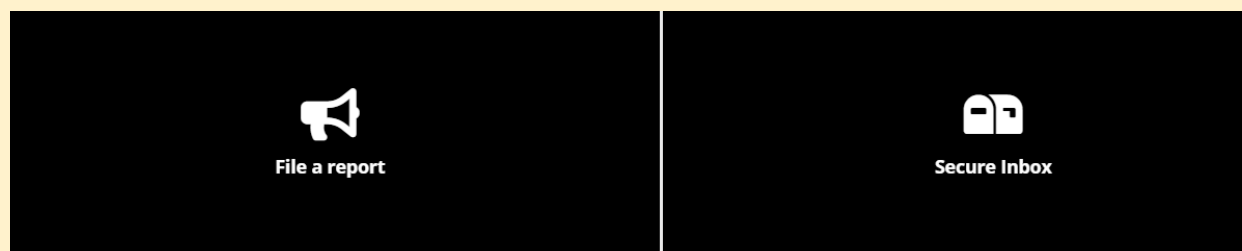
The Whistleblowing platform is a digital system that Lavazza Group has adopted not only to fulfill specific regulatory requirements, but also and above all to convey to its employees and third parties the **values of transparency, integrity and ethics** expressed in the Code of Ethics.

The platform offers a certified guarantee of the **highest standards of security and data protection**: any processing of personal data will take place in full compliance with current regulations. By accessing the platform via the web page www.lavazzagroup.com you will find the following screen:



Reporting modalities

And it will be enough to click on "file a report" and actually access the digital platform:



7. THE PROCESS FOR INTERNAL REPORTING

For reasons of uniformity in the management of information flows and the performance of investigative activities, Lavazza shares, at the Group level, internal reporting channels and centralizes the management of reports regarding any Company of the Group by HQ Compliance Function. In any event, if necessary, competent local departments and functions will be involved, always ensuring full confidentiality.

The following is the internal reporting process set up by the Lavazza Group, from the time of transmission of the report until the outcome of the investigation by the competent functions and the consequent feedback of the report to the whistleblower himself. If the report is relevant for the purposes of Legislative Decree 231/2001 (where it is applicable), the reference flow is as described in Annex 2 - Italy.



7.1 PRELIMINARY ASSESSMENT OF THE REPORT



Regardless of the channels used for internal reports, Lavazza provides the whistleblower with an **acknowledgement of receipt** of the report **within 7 business days** of its receipt.

In the preliminary assessment phase, Lavazza will rely on the support of an external company with specific expertise in the management of reports and related investigations (hereinafter, "**external party**"), which is independent and autonomous and able to offer **adequate guarantees of confidentiality and data protection**.



In particular, **the external party will carry out an initial assessment** of the report to verify its relevance under the Whistleblowing Regulations or whether it belongs to Ordinary Reports (so-called "Triage"). This analysis will also allow reports to be classified as:

- **"reports with less criticality"**: this category includes reports that, based on the outcome of the screening, present less criticality;
- **"reports with greater criticality"**: this category includes reports that present greater criticality and need further investigation.



The assessment by the external party may involve the possible need **to request clarifications, documents or additional information**, if possible, from the whistleblower through the personal restricted area. The external party will communicate the outcome of the initial assessment to the Compliance HQ Function within the contractual deadlines provided.



Should the report be **unfounded, irrelevant or non-attainable** (due to the absence of factual elements suitable to justify investigations, as well as for cases that are not sufficiently supported by evidence, manifestly unfounded or related to behaviors or facts that are not relevant in relation to this Policy), **it will be filed by the Compliance HQ Function and feedback will be given to the whistleblower within 3 months** from the date of the notice of receipt.



Following the "Triage" phase by the external party, the **internal preliminary investigation phase will be initiated by the Compliance HQ Function**, which will carry out a further verification of procedural feasibility after discussion, where necessary and with the guarantee of maximum confidentiality, with the members of the **Group Ethics Committee**, as well as with the **specifically competent corporate functions**, both of HQ and of the Lavazza Group Companies affected by the facts subject to reporting.

HOW IS CONFLICT OF INTEREST HANDLED?



The procedure ensures that the handling of reports, at each stage, is entrusted to individuals who do not have a **conflict of interest**.

If the report concerns a report of misconduct or wrongdoing referable to one or more of the members of the Compliance HQ function or the Group Ethics Committee, the individuals concerned are **prevented from accessing** the report.

This **control mechanism** is guaranteed by the **external party**, which will avoid the involvement of those individuals in a position of conflict of interest from the outset.

Specifically:

- the report regarding a component of the **HQ Compliance Function** will be addressed directly to the **Group Ethics Committee**;
- the report regarding a member of the **Group Ethics Committee** will be directed solely to the attention of the **Compliance HQ Function** and **any measures will be taken with the exclusive involvement of the Ethics Committee Chairman**.

These provisions will also apply if a conflict of interest arises following the report is received, with the persons involved being replaced in their respective roles according to the above rules.

7.2 INTERNAL INVESTIGATION AND MANAGEMENT OF THE REPORT

Beginning with the outcome of the preliminary assessment activity by the external party (“Triage”), the report is noted in a **Register of Reports**, established in electronic format, which is then accessible only to the Compliance HQ Function and the Group Ethics Committee. All stages of the handling of the report, as well as all actions taken, will be noted in the Register of Reports.

The **Compliance HQ Function** is responsible for diligent follow-up of the report received, taking care of the **coordination** of **investigative** activities and the **processing** of the report deemed relevant and well-founded following the preliminary analysis, **reviewing** the **reported facts or conduct** and the **documents received** from the whistleblower.



In addition, where it deems it necessary and/or appropriate for the purpose of ascertaining the merits of the report, the Compliance HQ Function will proceed as follows:

- **Discussing** with the members of the **Group Ethics Committee**;

- **contacting the whistleblower**, where possible, and convening him or her for a **personal and confidential interview** in order to receive clarifications and/or additions to the information and documents provided;
- hearing **any other individuals who** can report on the reported facts;
- involving other **employees, other functions of the Company or Group Companies**, and/or appointing **external consultants as** necessary to carry out **investigative activities** deemed useful and/or necessary.


The Compliance HQ Function prepares and keeps minutes of any meetings related to the assessment activities conducted.


During the inquiry phase, interlocutory feedback may be provided to the whistleblower regarding the activities to be undertaken and the status of the investigation.

7.3 OUTCOME AND CLOSURE OF THE REPORT

At the end of the investigative activity, the Compliance HQ Function prepares a **report** on the activities carried out and the final assessment of the case, to be **shared with the Group Ethics Committee**, and reports in the **Register of Reports** the **outcome of the investigations carried out** and any measures taken, such as the imposition of **sanctions** against the reported person or the **opening of legal proceedings** against him/her.



 If, because of the investigative activity carried out, the reports appears to be **manifestly unfounded**, the Compliance HQ Function, after discussion with the **Group Ethics Committee**, proceeds to **file** the report, with relative annotation of the reasons in the Register of Reports. In this case, **feedback** will be given to the whistleblower that the report has been filed.

 In the event of **reports made in bad faith, willful misconduct or gross negligence**, made for the sole purpose of bringing one or more persons or company functions or the Lavazza Group into disrepute, the Compliance HQ Function will refer the matter to the **Group Ethics Committee** and the **Human Resources Department** (and, if necessary, to the Board of Directors of the Company concerned) for the **necessary measures deemed**, from time to time, most appropriate

against the author of the unfounded reports, not excluding - if the conditions are met - possible reporting to the competent Judicial Authority.

On the other hand, there is no provision for any action or sanction against those who, in light of the circumstances of the case and the data available at the time of reporting, should report in good faith facts that subsequent verification shows to be unfounded.



If the report turns out to be well-founded, the **Compliance HQ Function** shall promptly notify the **Group Ethics Committee**, which will make the **necessary decisions** and take the **measures resulting from the report**. The **Group Ethics Committee** will notify the **whistleblower** of the action that has been taken or is intended to be taken on the **report** within a **maximum period of three months** from the confirmation of receipt of the report, if necessary, informing the whistleblower of the measures taken as a result of the investigations conducted.

8. PROTECTION OF THE WHISTLEBLOWER, THE REPORTED PERSON, AND OTHERS

All the protections provided by the Whistleblowing Regulations apply to Whistleblowing reports, specifically:

8.1 PROTECTION OF THE CONFIDENTIALITY OF THE REPORT



The Lavazza Group ensures the confidentiality of the **identity of the whistleblower** and the **confidentiality of the information** contained in the report throughout the case management process and by all persons involved, within the limits of applicable local legislation.

Failure to comply with confidentiality obligations, on the part of all persons involved in the handling of reports, may result in disciplinary liability to the perpetrator of the noncompliance, without prejudice to additional responsibilities provided by law.

8.2 DISCLOSURE OF THE WHISTLEBLOWER'S IDENTITY

The identity of the whistleblower, as well as any other information from which such identity may be identified directly or indirectly - shall not be disclosed, without the express consent of the

reporting party, to persons other than those expressly authorized to handle the reports, even in cases where the reports subsequently prove to be erroneous or unfounded.

8.3 PROTECTION OF THE WHISTLEBLOWER FROM RETALIATORY ACTS



The Lavazza Group is committed to protecting the whistleblower against any retaliatory act as a result of the report, provided that the whistleblower, at the time of the report, had reasonable grounds to believe that the information about the reported violation was true and that, in making the report, the whistleblower complied with the principles set forth in this Policy.

Retaliatory act means any **conduct, act or omission**, even if only **attempted or threatened**, carried out by **reason of the report**, which causes or may cause the reporting person or the person making the report, directly or indirectly, **damage**.

WHO SHOULD SPEAK WITH IN CASE OF RETALIATION?

A whistleblower who believes that he or she has suffered a retaliatory and/or discriminatory act as a consequence of the complaint made may **notify his or her manager** – if he or she is not involved in the retaliation-or the **Human Resources Department**, so that it may assess whether there are grounds for initiating **disciplinary proceedings against** the perpetrator of the retaliation and/or discrimination.

8.4 PROTECTION OF THE REPORTED PERSON AND THE PERSONS MENTIONED IN THE REPORT

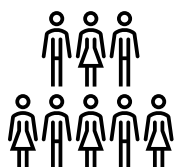


The Lavazza Group adopts the same forms of protection provided to **guarantee the confidentiality of the** identity of the whistleblower also for the person **allegedly responsible for the conduct or violation**, as well as the **persons named in the report**, without prejudice to any legal obligation to disclose the name of the whistleblower (e.g., if requested by the judicial authorities).

In internal reporting procedures, the reported person **may be** heard in support of his or her right of defense, during the investigations. The reported person will be **informed** of any proceedings initiated against him following the conclusion of the handling of the report.

8.5 PROTECTION OF OTHER PARTIES

The protective measures described in this section will also be applied to **third parties that may be involved in the report**, such as but not limited to:



- third parties who **supported the whistleblower in the** course of reporting (so-called "facilitators");
- persons from the **same work background as** the whistleblower and who are related to the whistleblower by a **stable emotional bond**;
- **colleagues of the whistleblower, who** work in the same work environment and have a **usual and current relationship** with the **whistleblower**.

An exception to this is when reports are made to the judicial authority, in which case the identity of any persons involved or mentioned in the report may be revealed during the investigation and at the request of the competent authority.

9. PERSONAL DATA PROCESSING AND RECORD KEEPING

To ensure full traceability of the screening activities performed, the Compliance HQ Function is required to document the reports received in the **Reporting Register**. The external party who will perform the initial screening activity will have only partial access to the Register.

All processing of personal data is carried out in accordance with the **current legislation on the protection of personal data** set forth in Regulation (EU) 2016/679 (so-called "GDPR").



Personal data that **are** manifestly **not useful** for processing a specific report **will not be collected and retained** and, if accidentally collected, will be **deleted** without delay. Reports and related documentation will be **retained for** the period of time deemed **strictly necessary** for their management and verification of their merits, and in any case for a **period not exceeding 5 years from the date of the communication to the whistleblower of the final outcome of the report**, after which time they will be **deleted**. In case of establishment of disciplinary and/or judicial proceedings data could be retained for the duration of the judgment and for an **additional 10 years** after its conclusion.

For the exercise of the rights of data subjects, as well as for any information related to the processing of personal data, you can email the DPO at any time at: Privacydpo@lavazza.com or write to the Data Controller. The privacy policy is posted at www.lavazzagroup.com.

ANNEX 1 - PROCEDURE FOR SENDING REPORTS

Useful operating instructions for sending reports in relation to the channels used are given below.

Reports through the digital platform "**WHISTLEBLOWING**"



"**WHISTLEBLOWING**" digital platform can be accessed through the website www.lavazzagroup.com, in the Compliance Section, by clicking on the "**Whistleblowing Platform**" button at the bottom of the introduction page.

The reporting process is carried out with the following steps:

1. on the landing page, where you can view the privacy policy, there are two icons: "**Send a report**" and "**Secure Inbox**": clicking on the former gives you access to the page where you can fill out the report;
2. the procedure involves **filling out a form to describe the report in detail**: filling out the event description box is mandatory; additional **free-fill questions** follow to make the report more complete. In this section, **attachments, video and audio files** can be **uploaded to** support the report using the buttons in the upper right screen;
3. **categorize** (optional choice) the **report**, i.e., indicate whether or not - in the opinion of the whistleblower - the event integrates the elements of a crime, violates the Code of Ethics, violates the 231 Organizational Model (where applicable) or violates Group Policy and/or procedures;
4. after answering these questions, the whistleblower will have to choose whether to **identify himself** or **remain anonymous**: in the former case, he will have to give his name, phone number and e-mail;
5. a **password** must be chosen in order to submit the report: the **password must be carefully kept as, for confidentiality reasons, it will not be recoverable if it is lost**;
6. once the report is submitted, the whistleblower will receive an **alphanumeric code** confirming that the report has been submitted. This code, together with the password, will allow access to the "**Inbox - secure mailbox**" through which it will be possible to complete the report with **additional attachments**, follow the **progress of the report** and **dialogue** through the platform in case of any questions in a secure and encrypted manner with the persons in charge of handling the report.

7. If the whistleblower has **provided his or her identifying information**, he or she will receive an **e-mail alert** in connection with each **update of the status of the report**, which can be known by logging into the platform using an alphanumeric code and password.
8. In case of **anonymous reporting**, it will be the responsibility of the whistleblower to **log in periodically** with code and password to check the progress of the report.

Reports through the hotline



Users will be able to file a report via **hotline** by calling **toll-free number 800727428 from Italy** and **from abroad** via the **number +3901118570015**. Via telephone line, it will be possible to make a report in both **Italian** and **English**. **Please check attached for any specific arrangements by country**. Making the report is simple and you will just follow the recorded voice. The whistleblower will be asked to enter a **five-digit company code**. Lavazza's code is: **65687**. The whistleblower can then register a report and **decide whether to leave his or her contact information (reporting in an identified form)** or, possibly, **not reveal his or her identity (reporting anonymously)**. **By proceeding through telephone reporting, the whistleblower lends his or her consent to the recording of the report.** In any case, it will be the responsibility of the whistleblower to **periodically access the telephone line** with the six-digit code that will be assigned to **check the progress of the report, to supplement it, or to answer any questions**.

Reports by sending e-mail to the Group Ethics Committee



Reports can also be sent to the following e-mail address: comitatoetico@lavazza.com, indicating as **"Confidential"** the content of the communication.

To ensure confidentiality and privacy, access to this mailbox is restricted to members of the **Group Ethics Committee** and the **Compliance HQ Function**.

Reports through regular mail



Reports can also be sent by **regular mail** by sending a letter to the Group Ethics Committee address: Via Bologna 32 - 10152 Turin - Italy, indicating **"Lavazza Group Ethics Committee"** as the addressee and **"Confidential"** as the content of the communication.

Reporting through in-person meeting



It is possible to request and obtain **within a reasonable amount of time** an **in-person meeting** to be held with the appropriate personnel.

The channels listed above can be used to request the meeting: **telephone line, e-mail, regular mail** or by sending an **e-mail** directly to the Compliance HQ Function stating the reason for the meeting request; specifics can be detailed during the meeting itself.

In this case, **subject to the consent of the whistleblower**, the report made orally will be documented by the personnel in charge by **recording** or by taking **minutes of the meeting**, which can be duly **verified, corrected and confirmed by the whistleblower**.

External reporting to relevant authorities.



The right to use external reporting is NOT guaranteed for Ordinary Reports. The list

and details for external reporting to competent authorities in different countries can be found in Annex 2.

ANNEX 2 - Country-specifics

GERMANY

1. Detail of local legislation

Federal Law Gazette, Part I, 2023, Issued in Bonn on 2 June 2023, No. 140:

Law on better protection of whistleblowers and on the implementation of the directive on the protection of persons reporting breaches of union law, May 31st, 2023:

Act for Better Protection of Whistleblowers (Whistleblower Protection Act – HinSchG)

(Gesetz für einen besseren Schutz hinweisgebender Personen (Hinweisgeberschutzgesetz – HinSchG)

2. External reporting channels

§ 7 of the German Whistleblower Protection Act (“GWPA”) provides for a right to choose between internal and external reporting channel. Nevertheless, the employer shall create incentives for the internal reporting channel to be given preference, as Lavazza Group did by means of Whistleblowing Platform.

As external channels there exist the following:

- General external reporting channel:
 - Federal Office of Justice www.bundesjustizamt.de
- Special external reporting channels according to the subject matter:
 - Federal Financial Supervisory Authority www.bafin.de
 - Federal Cartel Office www.bundeskartellamt.de
 - On top of that the federal states can set up their own reporting offices.

3. Other specifics

The GWPA includes not only EU law but **also national German law** if the offences are punishable by law (criminal offence) or fines (administrative offence) and endanger health/life.

The scope of application remains **limited to the professional context**, i.e. reports of infringements only fall within the scope of the law if they relate to the employer or other bodies with which the whistleblower has been in professional contact. Although the law does not oblige to do so, § 16 GWPA does recommend that internal and external reporting channels also process **anonymous reports**. The GWPA does not cover information that falls under the duty of medical or legal confidentiality or the **secrecy of judicial deliberations**.

AUSTRIA

1. Detail of local legislation

Federal law gazette for the republic of Austria, year 2023, issued on February 24th, 2023, part I

6. Federal Act: Whistleblower Protection Act and amendment of the Act on the Federal Office for the Prevention and Combating of Corruption, the Civil Service Law 1979, the Contract Servants Act 1948, the Judges and Public Prosecutors Service Act, the State Teachers' Service Law Act, the Agricultural and Forestry State Teachers' Service Rights Act, the State Contract Teachers Act 1966, the Agricultural and Forestry State Contract Teachers Act and the Legal Internship Act (NR: GP XXVII IA 3087/A AB 1921 p. 197. BR: AB 11174 p. 950.) [CELEX no.: 32019L1937]

Federal Act on the procedure and protection in the event of indications of infringements in certain areas of law (Whistleblower Protection Act – HSchG)

(Bundesgesetz über das Verfahren und den Schutz bei Hinweisen auf Rechtsverletzungen in bestimmten Rechtsbereichen (HinweisgeberInnenschutzgesetz – HSchG)

2. External reporting channels

According to § 14 AWPA whistleblowers should check whether they can first report to an internal reporting channel.

- General external reporting channel:
 - Federal Office for the Prevention and Combating of Corruption www.bak.gv.at

3. Other specifics

The AWPA does not stipulate an explicit obligation to enable **anonymous reporting** or follow-up of an anonymous report. However, several provisions refer to anonymity.

Anyone who obstructs or attempts to hinder a whistleblower in the submission of a report or puts him or her under pressure through deliberate proceedings (no. 1), retaliates (no. 2), violates a provision for the protection of confidentiality (no. 3) or knowingly submits a false report (no. 4) can be fined up to EUR 20,000, in the case of a repeat offense up to EUR 40,000, (§ 24).

According to the AWPA, whistleblowers who have been disadvantaged by a retaliatory measure as a result of the whistleblowing must credibly demonstrate in court or administrative proceedings that the reprisal was a reaction to this report (§ 23).

FRANCE

1. Detail of local legislation

“Sapin 2” Act (n°2016-1691), December 9, 2016. Whistleblower protection Act (n°2022-401), March 21, 2022. Application decree (n°2022-1284), October 3, 2022.

2. Definition of a whistleblower

A whistleblower is a natural person who reports or discloses, without direct financial consideration and in good faith, information concerning a crime, a misdemeanor, a threat or harm to the general interest, a violation or attempted concealment of a violation of international or European Union law, the law or regulations.

3. External reporting channels

Whistleblowers can **choose between internal and external reporting** to the competent authority, the *Défenseur des droits*, the courts or a European body.

Public disclosure is possible if the following cumulative conditions are met:

- if no appropriate action has been taken in response to the report after 3 months;
- in the event of serious and imminent danger;
- if referring the matter to one of the competent authorities would put the whistleblower at risk of reprisals or would not enable the problem to be effectively remedied (ex: if evidence could be concealed or destroyed, if the competent authority could be in a conflict of interest, in collusion with the perpetrator or implicated in the facts).

4. Other specifics

4.1 Protection granted

The list of prohibited reprisals includes also intimidation, damage to reputation on social networks, improper referral for treatment, blacklisting, etc.

4.2 No liability for whistleblowers

The whistleblower may not be held civilly liable for any damage caused by reporting in good faith², nor criminally liable for having intercepted and taken away confidential documents related to his or her whistleblowing, containing information to which he or she had lawful access.

² Article 1104 of the French Civil Code: “Contracts must be negotiated, formed and performed in good faith. This provision is a matter of public policy”.



NORDIC REGION (DENMARK, SWEDEN and LATVIA)

1. Detail of local legislation

Denmark: Danish Whistleblower Act ("DWA")

Sweden: Act on the Protection of Persons Reporting Irregularities

Latvia: Whistleblowing Law

2. External reporting channels

Denmark

Reports regarding breaches of EU law, serious offenses and other serious matters can be submitted to the external whistleblowing scheme by the Danish Data Protection Agency. The external whistleblowing scheme can be accessed through the following link: <https://whistleblower.dk/>.

Sweden

The Swedish Food Agency is competent regarding irregularities in food safety (www.livsmedelsverket.se). The Swedish Consumer Agency is competent regarding irregularities in consumer protection (www.konsumentverket.se). The Swedish Authority for Privacy Protection is competent regarding irregularities in protection of privacy and personal data, and security in network and information systems and otherwise falling under the authority's supervisory responsibility (www.imy.se). The Swedish Work Environment Authority is competent regarding Irregularities not falling under any other competent authority's areas of responsibility (www.av.se). A complete list of all competent authorities can be found in the Ordinance on the Protection of Persons Reporting Irregularities (sw. Förordning (2021:949) om skydd för personer som rapporterar om missförhållanden).

Latvia

The whistleblowers report can be submitted to the competent institution, which can be determined using the link: <https://trauksmescelejs.lv/kur-celt-trauksmi> or through the whistleblowers contact point - the State Chancellery, or through association or foundation.

Lavazza Group encourages to report through internal reporting channels before reporting through the external channel.

3. Other specific

3.1 Subjects to be reported

Denmark

Lavazza Group encourages to report serious offenses of national Danish law or other serious matters (including violations of criminal law, or serious matters, which cannot be attributed to a specific offense, including discrimination, sexual harassment, violation of internal guidelines or special cases of cooperation difficulties). For these reports the Danish Whistleblower Act apply and will not be considered as Ordinary Reports, as per this Policy (Paragraph 4). For a first support, advise and help in understanding whether it would be appropriate to issue a Whistleblowing report you may always contact the Work Environment Council. You can contact any member of the work environment Council and you find a list of the member on the intranet under documents.

Sweden

The Act on the Protection of Persons Reporting Irregularities applies to persons who, in a work-related context, reports information concerning irregularities in the public interest. For the public interest to be assessed, it is required that the misconduct concerns a circle of people who can be described as the public. Note that violation of internal rules, policies, codes of conduct, corporate ethics codes, internal regulations etc. may in some cases have a public interest.

Latvia

Lavazza Group encourages to report on any violation which harms the public interests, in addition to those listed in the main text of this Policy: 1) omission, negligence of officials, abuse of the official position by them, or any other wrongful act; 2) corruption and also violations of the provisions for financing of political organizations (parties) and their alliances and of the restrictions on pre-election campaigning; 3) radiation protection and nuclear safety; 4) other violations indicated in the [Whistleblowing Law](#) (Part 2(3)). For a first support, advise and help in understanding whether it would be appropriate to issue a whistleblowing report you may always contact The State Chancellery.

- **Examination of a whistleblowing report**

Lavazza informs the whistleblower about the progress of the review of the whistleblower's report no later than 2 months from the day the submission is recognized as a whistleblower's report.

- **Protection of identity of whistleblower**

Whistleblower's identity disclosure is permitted without his/her consent in case when the personal data are necessary to authorities examining a case of violation initiated on the basis of whistleblower's report, or it is necessary for the protection of the whistleblower, his or her relative or related person. Lavazza informs whistleblower of the disclosure of the identity, except for the case when informing would harm examination of the whistleblower's report or a case of violation initiated on the basis thereof.

- **Language**

Lavazza does not prevent whistleblower from using Latvian in relation to reporting.

3.2 Whistleblowers

Denmark

According to the DWA, third parties shall not be included in the list of possible whistleblowers. Therefore, their report shall be considered as Ordinary Report and will not enjoy the protection provided by the DWA (Section 3(7)).

Latvia

The Whistleblowing Act does not provide for the possibility of submitting whistleblower's report anonymously. However, review of anonymous report should be carried out if the information mentioned in the report is sufficient to consider the specific case. For a person to receive the protection guarantees provided for in the Whistleblowing Law, it is necessary to provide information about the whistleblower.

3.3 Requirements for reports

Denmark

It is not a requirement in the DWA for protection of the whistleblower that reported information is accompanied by actual evidence. Thus, information that raises reasonable doubt or suspicion of actual or potential violations is covered by the protection of the DWA, as long as issued in good faith.

Sweden

According to the Act on the Protection of Persons Reporting Irregularities the whistleblower is not required to provide actual evidence for the grounds of the report. It's enough that the whistleblower had reasonable cause to assume that the information concerning the irregularity was true. However, the law's protection does not apply if the whistleblower reports unsubstantiated rumors or hearsay.



Latvia

In addition to the reporting requirements indicated in this Policy (Paragraph 5), the whistleblower's report shall contain: name, surname and address of whistleblower and, if necessary, other information that helps to contact him/her. A whistleblower shall additionally indicate in the report whether: the information on the violation has been obtained while fulfilling the work duties or establishing legal relations related to the fulfilment of work duties or being in traineeship; this violation has been previously reported (if yes, attach a response, if received); he or she wishes to receive a confirmation of the receipt of the report and the decision to recognise or not recognise the submission as a whistleblowing report; in case if a violation is to be established, he or she allows to publish information thereon.

3.4 Collective agreements

Sweden

Deviations from Chapter 5, Sections 2–9 (in the the Act on the Protection of Persons Reporting Irregularities) concerning internal reporting channels and follow-up procedures may be made through collective agreements concluded or approved by central employee organizations, provided that the agreement does not revoke or limit an individual's rights referred to in Directive (EU) 2019/1937 of the European Parliament and of the Council. At the time of writing, no such deviations have been made in regard to Lavazza's collective agreement in Sweden.

ITALY

1. Details of local legislation

Legislative Decree March 10, 2023 No. 24.

National Anti-Corruption Authority (ANAC) Guidelines July 12, 2023.

Guida Operativa per gli Enti Privati – Confindustria – Ottobre 2023.

2. External reporting channels

The whistleblower can make an **external report** through the **reporting channel of ANAC (National Anti-Corruption Authority)** **only if** one of the following conditions is met:

- the whistleblower has **already made a report**, but it **has not been followed up**;
- the whistleblower has **reasonable grounds to believe** that the **report would not be handled properly** or could result in the **risk of retaliation**;
- the whistleblower has probable **cause to believe** that the violation may constitute **imminent or obvious danger to the public interest**.

An external report can be made to ANAC by accessing the following link: [Whistleblowing - www.anticorruzione.it](https://www.anticorruzione.it).

Lavazza Group encourages to report through internal reporting channels before reporting through the external channel.

3. Reports relevant to Legislative Decree 231/2001

If the report has relevance for the purposes of Legislative Decree 231/2001, integrating the same as a violation of the Organizational Model or Code of Ethics or one of the predicate offenses under the Decree, the external party shall notify **the Organismo di Vigilanza** of the company concerned.

The Organismo di Vigilanza, informed of the report, in compliance with the principles of confidentiality and/or anonymity of the whistleblower, will cooperate with the Compliance HQ Function in the investigation and management of the report, make the **necessary decisions and take the consequent measures** on the report relevant to 231, in application of the dedicated procedure.

231 reports can also be sent through:

- the e-mail address of the Organismo di Vigilanza of the company concerned, indicating as **“Confidential”**;

- regular mail, indicating the Organismo di Vigilanza of the company concerned as the addressee and the message as “**Confidential**”.

4. Conflict of interest

If the report concerns an unlawful conduct carried out by one or more of the members of the Organismo di Vigilanza, the individuals concerned are automatically denied access to the report. Therefore, the report concerning a member of the Organismo di Vigilanza must be made through the web platform and will be addressed directly to the attention of the **Managing Director**, who will handle the report itself following the criteria of this procedure.

In the event of a report relating to unlawful conduct referable to a member of the Board of Directors rather than a member of the Board of Statutory Auditors, the Organismo di Vigilanza shall promptly report it to the **entire Board of Directors and the Board of Statutory Auditors**, so that they may promote and take the most appropriate and adequate initiatives.



UNITED KINGDOM

1. Details of local legislation

Your rights as a whistleblower are described in the Employment Rights Act 1996, as amended by the Public Interest Disclosure Act 1998.

2. External reporting channels

In addition to, or instead of, using the Internal Reporting Channels described above, you may instead refer your concern to a Prescribed Person or Body.

A list of Prescribed Persons and Bodies, as updated from time to time, can be found [here](#).

3. Disclosures and Protections³

You will not suffer detriment or dismissal for any whistleblowing protected by the law. The following types of wrongdoing are included in the definition:

- a criminal offence
- putting a person's health and safety in danger
- risking or causing actual damage to the environment
- a miscarriage of justice
- breaking the law
- covering up wrongdoing.

³ For further information, you may also refer to: [Protect](#) and [ACAS \(the Advice, Conciliation and Arbitration Service\)](#)

USA

1. Details of local legislation

Currently, there are dozens of laws at the federal, state, and local levels designed to encourage whistleblowers to come forward. In particular at federal level protections to whistleblowers are set in The False Claims Act, Dodd-Frank Act, Foreign Corrupt Practice Act, and in the IRS Whistleblower Program.

2. External reporting channels

Whether the whistleblower has an external reporting channel and which one and the precise steps that a whistleblower must take to file a report, or whether he has a private right of action and the scope of protection may vary depending on the statutory basis for the whistleblower claim.

3. Whistleblower Protections

(a) Confidentiality

A key protection in many laws is the right of whistleblowers to keep their identities when providing evidence of wrongdoing to the proper authorities.

(b) Financial Rewards from public authorities

Several U.S. laws provide financial incentives for whistleblowers to report evidence of wrongdoing, with the amount of rewards tied to how much the whistleblower contributed to the success of prosecutions. Incentives might be received exclusively from the public authorities.

(c) Protection from Retaliation

To deter retaliation, US whistleblowers laws offer a host of remedies once retaliation has been proven, including:

- Back pay (wages and benefits lost as a result of being unlawfully terminated)
- Reinstatement to the whistleblower's former job
- Front pay (wages and benefits to cover the time needed to find a new job)
- Out of pocket losses (e.g., the costs of finding a new job)
- Damages for pain and suffering
- Punitive damages
- Attorney's fees and court costs

CANADA

1. Details of local legislation

Competition Act (R.S.C., 1985, c. C-34) ("the Act")

The *Competition Act* ("the Act") is the primary legislation in Canada that regulates competition and combats anticompetitive practices. It contains provisions that encourage individuals with knowledge of anticompetitive conduct to come forward and report such conduct.

Criminal Code (R.S.C., 1985, c. C-46)

The Criminal Code of Canada is the principal federal legislation governing criminal offenses in the country. While the Code does not contain specific whistleblower provisions, several sections and principles within the Code indirectly protects employees who report criminal activities within their organizations.

2. External reporting channels

Reporting: Whistleblowers can report anticompetitive conduct to the Competition Bureau through various means, including a [toll-free hotline](#) or direct contact with Bureau officials.

Reporting to Law Enforcement: Employees who become aware of criminal activities within their organization are encouraged to report such activities to the appropriate law enforcement agencies, such as the police or the Royal Canadian Mounted Police (RCMP).

3. Whistleblower Protections within Canada

Section 66.1 of the Act - Protection from Retaliation: Whistleblowers, meaning individuals who cooperate with the Competition Bureau - Canada's competition enforcement agency - are protected from retaliation or adverse employment actions as a result of their cooperation with the Bureau. Employers are prohibited from taking any retaliatory measures against employees who report anticompetitive conduct in good faith.



Section 423 Criminal Code - Retaliation and Threats: makes it an offense to threaten, intimidate, or retaliate against a person for providing information to law enforcement authorities or cooperating with a criminal investigation. Employers who take adverse actions against whistleblowers, such as firing, demoting, or harassing them, may be subject to criminal charges under this section.

Section 139.1 Criminal Code - Concealing Evidence: Employees who uncover evidence of criminal wrongdoing within their organization and report it to law enforcement authorities are protected from charges under this section.

AUSTRALIA

1. Detail of local legislation ("law" number)

Legislation and regulations

Corporations Act 2001 (Cth) (Corporations Act). Treasury Laws Amendment (Strengthening Corporate and Financial Sector Penalties) Act 2018. Corporations Regulations 2001.

Regulatory Guidance

REGULATORY GUIDE 270: Whistleblower policies (published by ASIC)

2. External reporting channels

Under the Corporations Act, the following external reporting channels are available:

- ASIC- Australian Securities and Investment Commission;
- APRA- Australian Prudential Regulatory Authority;
- Other Commonwealth bodies prescribed by regulation;
- Legal Practitioners – Disclosures made to a legal practitioner for the purposes of obtaining legal advice/representation relating to the Corporations Act; and
- To a journalist or parliamentarian under certain circumstances that qualify as “public interest disclosures and emergency disclosures” (as defined below).

In addition, there is an extended list of internal persons to whom a protected disclosure can be made (as set out further below).

3. Other specifics (subject matters/list of reporting subjects/other..)

(a) Who is eligible to make a whistleblowing disclosure?

In addition the people listed in section 2 of this Policy, the following people can make whistleblower disclosure:

- any associate of Lavazza (which includes all of Lavazza’s directors, secretaries, each of its related companies and their directors/secretaries, as well as all other persons who fall within the definition in the Corporations Act);
- a supplier of services or goods to the Lavazza Group (paid or unpaid) including their employees (which includes current and former contractors, consultants, services providers and business partners); and

- relatives, dependants, spouses of an eligible whistleblowers (e.g. relatives, dependants or spouse of current and former employees, contractors, consultants, service providers, suppliers and business partners).

(b) What can be included in a disclosure?

The types of disclosures that will qualify for protection under the Australian legislative framework include:

- Misconduct or an improper state of affairs or circumstances in relation to the company or a related body corporate:
 - The term misconduct by the Corporations Act to include “fraud, negligence, default, breach of trust and breach of duty”.
 - The phrase “improper state of affairs or circumstances” is not defined and is intentionally broad.
- Conduct that constitutes an offence any of the following legislation:
 - Corporations Act;
 - *Australian Securities and Investments Commission Act 2001*; and
 - other financial laws (e.g. *Banking Act 1959*, *Life Insurance Act 1995*, *Superannuation Industry (Supervision) Act 1993*, *Financial Sector (Collection of Data) Act 2001*, *National Consumer Credit Protection Act 2009*).
 - Any legislative instruments made under the abovementioned legislation.
- Conduct that constitutes an offence under any other law of the Australian Commonwealth that is punishable by imprisonment for 12 months or more.
- Conduct that represents a danger to the public or financial system (including occupational health and safety issues which may impact the public at large).

(c) What is the threshold for a disclosure?

Importantly, the Corporations Act includes a requirement that a discloser has reasonable grounds of suspicion that the information they are disclosing is true (as opposed to the requirement that the disclosure to be made in good faith which is required by this Policy).

Further, under the Corporations Act, there is no requirement that the disclosure meet the following requirements (which are otherwise required under this Policy):

- be as circumstantial as possible and based on precise and concordant facts;
- not be ambiguous and not be generic;
- not be conflicting with each other;

- relate to facts that can be ascertained and known directly by the whistleblower; and
- contain the information necessary to identify the perpetrator(s) of the potentially unlawful conduct(s).

(d) Who can receive a disclosure?

In addition to the channels by which a whistleblower disclosure can be made which are outlined in section 2 of this Policy, an eligible whistleblower can also make a protected disclosure to:

- an officer or senior manager (such as a senior executive) of Lavazza or a related company;
- the internal or external auditor (including a member of an audit team conducting an audit) or actuary of Lavazza or a related company; and
- a person authorised by the entity to receive disclosures that may qualify for protection.

Disclosures may also be made to:

- legal practitioners for the purposes of obtaining legal advice or representation in relation to the whistleblower provisions in the Corporations Act; and
- a journalist or parliamentarian under certain circumstances that qualify as “public interest disclosures and emergency disclosures”:
 - A “**public interest disclosure**” is the disclosure of information to a journalist or a parliamentarian, where:
 - a disclosure was first made to ASIC, APRA or another Commonwealth body prescribed by regulation;
 - at least 90 days have passed since the discloser made that disclosure;
 - the discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
 - the discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
 - before making the public interest disclosure, the discloser has given written notice to the body to which the previous disclosure was made that:
 - includes sufficient information to identify the previous disclosure; and
 - states that the discloser intends to make a public interest disclosure.
 - An “**emergency disclosure**” is the disclosure of information to a journalist or parliamentarian, where:
 - the discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation;
 - the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;

- before making the emergency disclosure, the discloser has given written notice to the body in RG 270.76(a) (i.e. the body to which the previous disclosure was made) that:
 - includes sufficient information to identify the previous disclosure; and
 - states that the discloser intends to make an emergency disclosure; and
 - the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

(e) What protections are available to disclosers and those mentioned in disclosures?

Section 8 of this Policy outlines the protections available for eligible whistleblower as well as people mentioned in protected disclosures. For the purposes of Section 8.2 of the Policy, pursuant to the Corporations Act, the identity of a discloser may be disclosed to the following entities/people:

- ASIC, APRA, or a member of the Australian Federal Police (within the meaning of the *Australian Federal Police Act 1979*);
- a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act);
- a person or body prescribed by *Corporations Regulations 2001* and *Taxation Administration Regulations 2017*; or
- with the consent of the discloser.

Information disclosed by the whistleblower that may lead to their identification may only be disclosed if it is reasonably necessary for the purposes of investigating the disclosure, and the first person takes all reasonable steps to reduce the risk that the discloser will be identified.

Eligible whistleblowers are protected from the following types of detrimental conduct or omission being taken on the basis that they made an eligible whistleblower disclosure:

- dismissal of an employee;
- injury of an employee in their employment;
- alteration of an employee's position or duties to their disadvantage;
- discrimination between an employee and other employees of the same employer;
- harassment or intimidation of a person;
- harm or injury to a person, including psychological harm;

- damage to a person's property;
- damage to a person's reputation;
- damage to a person's business or financial position; or
- any other damage to a person.

Reasonable management action does not constitute detrimental conduct in response to a whistleblower disclosure. This may include taking steps to manage the employee's performance.

Eligible whistleblowers can seek compensation and other remedies; and are entitled to protection from civil, criminal and administrative liability, including:

- protection from legal action for any breach of an employment contract, duty of confidentiality or another contractual obligation;
- protection from attempted prosecution for unlawfully releasing information, or other use of the disclosure against the discloser in a prosecution (other than for making a false disclosure; and
- protection from disciplinary action for making the disclosure.

ANNEX 3 - GLOSSARY

In order to facilitate understanding of this Policy, a list with key terms and their definitions is provided below:

Parent Company, Company or Lavazza: Luigi Lavazza S.p.A., company under Italian law with registered office at Via Bologna 32, 10152 Turin, Italy (C.F. 00470550013, REA Turin 257143).

Group Company/Companies or Subsidiary/Subsidiaries: all companies over which the Parent Company exercises management and/or coordination activities, whether they are directly or indirectly controlled by the Parent Company or a common parent company.

Lavazza Group or Group: Lavazza and all Group Companies.

Policy: This Whistleblowing Policy.

Whistleblowing Regulations: This means the regulations on whistleblowing: Directive (EU) 2019/1937 of October 23, 2019 as implemented by the local regulations or any other regulation listed in the relevant annexes to this Policy.

Code of Ethics: The Lavazza Group's Code of Ethics, as published at www.lavazzagroup.com.

Organizational Model Legislative Decree 231/2001: The Organization, Management and Control Model required by Article 6, paragraph 1 of Legislative Decree 231/2001 with its Annexes.

Organismo di Vigilanza ("SB"): The board appointed pursuant to Legislative Decree 231/2001, which is assigned the task of supervising the operation of and compliance with the Company's Organizational Model.

Compliance HQ Function: The internal function of the Parent Company dedicated to monitoring the regulations applicable to the Company and its business. The Function coordinates the implementation of the measures necessary for compliance with the regulations and the principles and values that the Company intends to pursue. It constitutes the point of reference for the application of this Policy. You can contact the function at any time through the following e-mail: compliancehq@lavazza.com.

Group Ethics Committee: The Lavazza Group Ethics Committee is composed of the following functions of the Parent Company: (i) Chief Legal, Corporate Affairs and Compliance Officer; (ii) Chief Institutional Relations & Sustainability Officer; and (iii) Chief Human Resources Officer. The Committee is, in addition, chaired by the Chairman of the Board of Directors of Luigi Lavazza S.p.A.. The Committee performs a consultative function on ethical issues, proposes and evaluates amendments to the Code of Ethics and expresses its opinion by determining the outcome of whistleblowing reports.

Work context: the present or past work or professional activities through which, regardless of the nature of those activities, a person acquires information about violations and in the context of which he or she may be at risk of retaliation if he or she reports them.