

DOLCE & GABBANA

PROCEDURE FOR THE MANAGEMENT OF WHISTLEBLOWING REPORTS

Rev. 2.0 – January 15, 2024

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1. PURPOSE

Aware of the fact that business ethics require governance based on trust, transparency and integrity, **Dolce&Gabbana Beauty S.r.l.** (hereinafter also referred to as "**DGB**") encourages the collaboration of its workers and third parties for the purpose of unleashing illegal, fraudulent or suspicious phenomena and any other irregularity or conduct that does not comply with the law and the internal regulatory system.

To this end, DGB has drawn up and approved this Procedure, an integral part of the internal regulatory body, with the aim of allowing DGB Personnel and all Third Parties operating directly or indirectly on behalf of the Company to report violations of regulatory provisions that harm the public interest or the integrity of the organization.

In particular, through this document, DGB aims to define the principles and rules as well as the roles and responsibilities within the whistleblowing report management process, in accordance with EU Directive 2019/1937 on the protection of persons who report violations of EU law, as implemented by Legislative Decree 24/2023.

This Procedure integrates the DGB Code of Ethics and the Procedures for the prevention of corruption, as well as the Organizational Model adopted pursuant to Legislative Decree 231/2001.

The parties involved in the activities referred to in this Procedure are obliged to comply with the rules of conduct and of procedure defined in this document. Each Head of Department is responsible for ensuring compliance with this Procedure. Any deviation from the actual operation of the procedure is subject to sanctions.

2. HOW TO MANAGE THE PROCEDURE

This Procedure is subject to approval by the administrative body of Dolce&Gabbana Beauty S.r.l..

The same administrative body may order its revision if necessary in the event of significant internal changes as well as new regulatory provisions.

The procedure is made available and can be consulted in the following ways:

- through exposure in the workplace;
- via the company intranet "DG Connect" in the Whistleblowing section (link: <https://dolcegabbana.sharepoint.com/sites/DGConnect/SitePages/Whistleblowing.aspx>), for employees and collaborators;
- through the company website, for all interested parties, which can be consulted in the Corporate area (section dedicated to Whistleblowing) at the following links:
 - in English, <https://world.dolcegabbana.com/corporate/whistleblowing>
 - in Italian, <https://world.dolcegabbana.com/it/corporate/whistleblowing>

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3. SCOPE OF APPLICATION

3.1 *Subjective scope*

This Procedure applies to Dolce&Gabbana Beauty S.r.l.

From the point of view of the protected subjects, this Procedure distinguishes **the whistleblower** (or reporting party, strictly speaking), i.e. the natural person who reports violations that occurred in the context of his or her work, from **other subjects** who, although not having made the report directly, are still deemed worthy of protection.

The first category includes:

- Employees and self-employed workers, as well as collaborators, freelancers and consultants who work for the Company, including during the probationary period;
- Shareholders, Members of the Administrative, Management or Supervisory Body, including non-executive directors of the Company and those who exercise such functions on a purely de facto basis;
- Trainees, including unpaid trainees, and volunteers, who work for the Company;
- Workers or collaborators of the Company's contractors, subcontractors and suppliers;
- Former employees of the Company;
- Applicants for a job position with the Company, who have acquired information about violations during the selection process or at other stages of the pre-contractual negotiation, and who may face retaliation.

The second category (other subjects protected by the procedure) includes:

- facilitators;
- persons who are connected to the reporting whistleblower who may face retaliation in a work context, such as co-workers who have a habitual or recurring relationship with the person;
- individuals within the same work context who have a stable emotional or familial relationship up to the fourth degree of kinship with the reporting party;
- entities owned by the reporting person or for whom he/she has worked, as well as entities operating in the same work context.

3.2 *Objective scope*

DGB considers relevant reports, for the purposes of the application of this Procedure, violations, unlawful conduct, conduct, acts or omissions that harm the public interest or the integrity of the Company.

For a detailed list of the areas relevant to the Reports, please refer to *Annex A - Reports relevant to the procedure* of this Procedure.

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4. REFERENCE DOCUMENTS AND LEGISLATION

This Procedure has been drawn up in compliance with the regulatory provisions in force on the protection of persons who report violations, anti-corruption and the protection of personal data and is also in compliance with the National Collective Labour Agreements applicable to the Company's personnel.

The procedure is also complementary to the Code of Ethics and the Organizational Model pursuant to Legislative Decree no. 231/2001 of Dolce&Gabbana Beauty S.r.l..

SCOPE	REGULATIONS
European Union	Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law
	EU Regulation 679/2016 on privacy and subsequent provisions (GDPR) and national privacy regulations
Italy	Legislative Decree no. 24 of 10 March 2023 on "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and laying down provisions on the protection of persons who report breaches of national legal provisions"
	Legislative Decree No. 231/2001 on "Regulations on the administrative liability of legal persons, companies and associations, including those without legal liability, pursuant to Article 11 of Law No. 300 of 29 September 2000"
	Organizational Model: Organizational, Management and Control Model adopted pursuant to Legislative Decree 231/2001, aimed at preventing the commission of particular types of crimes in the business environment adopted by Dolce&Gabbana Beauty
	ANAC Whistleblowing Guidelines: Guidelines approved by ANAC with Resolution no. 311 of 12 July 2023 on the protection of persons reporting violations of EU law and protection of persons reporting violations of national regulatory provisions. Procedures for the submission and management of external reports.
	Regulations for the management of external reports and for the exercise of sanctioning powers: Regulation adopted by ANAC with resolution no. 301 of 12 July 2023

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5. TERMS AND DEFINITIONS

TERM	DEFINITION
Whistleblower, Reporting Person or Whistleblower	A natural person who reports information on violations acquired in the context of his/her work, in the performance of work or professional activities, present or past.
Signalling	Written or oral communication, made in accordance with the procedures described in this document, containing information (including reasonable suspicions) regarding violations committed or that, based on concrete evidence, may be committed within the Organization with which the reporting person has a legal relationship, or any other information regarding actions aimed at concealing such violations.
Whistleblowing Committee	An autonomous body responsible for receiving reports and carrying out the necessary investigations to verify their content. According to the DGB Model, the Committee is composed of a multidisciplinary work team with the task of directing and coordinating the whistleblowing process. The members of the Whistleblowing Committee are set out in <i>Annex B - Roles and Responsibilities in the management of the report</i> .
Facilitator	A natural person operating within the same work context with the task of assisting the whistleblower in the reporting process, keeping his/her assistance activity confidential.
Person Involved	An individual or entity named in the internal or external report or public disclosure as the person to whom the violation is attributed or as a person otherwise implicated in the publicly reported or disclosed violation.
Violation	Conduct, acts or omissions that harm the public interest or the integrity of the Company and which are detailed in <i>Annex A - Reports relevant to the procedure</i> .
Platform	An IT system that is the tool for receiving and managing Reports, with technical characteristics suitable for protecting the confidentiality of the Whistleblower's identity.

6. INTERNAL REPORTS: THE ORGANIZATIONAL MODEL DEFINED BY DOLCE&GABBANA BEAUTY S.R.L.

6.1 Tools to support the process: the IT Platform

In defining a Model for the management of reports of violations or unlawful conduct, DGB has chosen to adopt a **Platform to automate and facilitate the receipt and management of reports** that can also guarantee,

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with IT methods and data encryption techniques, the confidentiality of the identity of the whistleblower, the content of the report and the related documentation. This Platform can be reached at the following link: <https://whistleblowing.dolcegabbana.it>.

Pursuant to this Procedure, any internal report as well as any subsequent communication with the Whistleblower must take place within the Platform, where all documentation related to the case will be inserted and stored.

The Platform, which **allows anonymous reports to be sent**, allows users to dialogue with the Whistleblower during internal investigations.

In the design of the Model for the management of reports of violations or unlawful conduct, the DGB has identified and punctually profiled all users with access to the platform, based on the **4 authorization levels** shown in the following table.

AUTHORIZATION PROFILE	DEFINITION
Pre-evaluator	Authorization profile that allows you to view the reports received by the Company, to carry out the first evaluations of the facts exposed in order to assess their viability, as well as to initiate any discussions with the Whistleblower for the collection of additional information.
Direct Channel	Authorization profile that allows for the viewing of reports received by the Company and carrying out investigative and management activities related to the report in order to assess its admissibility and validity, including its closure.
Alternative Channel	Authorization profile assigned to a different entity than the previous Channel, which allows for receiving and managing reports in cases where the whistleblower chooses not to address them to the Direct Channel due to conflicts of interest that the latter may have regarding the subject of the report.
Instructor	Authorization profile that allows access to the platform and intervention as support during the investigative phase when requested by the Direct Channel or the Alternative Channel.

Each user is in possession of unique access credentials that he or she is required to keep securely and not disclose to third parties.

6.2 Roles and Responsibilities

The Whistleblowing Management Model defined by DGB provides for the following roles and responsibilities.

6.2.1 Reporting Committee (Direct Channel)

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The Reporting Committee, an autonomous body identified by the Company, whose members are indicated in *Annex B - Roles and Responsibilities in the management of the report*, is responsible for addressing and governing the process of managing reports of violations or unlawful conduct.

The Reporting Committee has the task of receiving, analyzing and addressing reports, in particular:

- Carry out preliminary assessments of the viability, admissibility and validity of the reports;
- Provide initial feedback to the Whistleblower on the acceptance or rejection of the Report;
- Directing and coordinating the conduct of the investigation, aimed at ascertaining the facts covered by the Report, using the tools and techniques available and in compliance with the regulations in force;
- Order the closure of the investigation and provide feedback to the Whistleblower on the outcome of the report;
- Activating and supporting management and business units in implementing corrective/mitigation measures and, if necessary, imposing disciplinary sanctions.

6.2.2 *Alternative Channel*

The Alternative Channel is an additional channel for receiving reports that is managed by a person other than the Reporting Committee, in particular by the dedicated multidisciplinary team.

DGB has provided for the establishment of this additional channel to ensure impartiality and protection of the Whistleblower if the Report concerns one of the members of the Reporting Committee.

Through a dedicated user on the Platform, the dedicated multidisciplinary team therefore performs the same functions as the Reporting Committee both during the initial assessment phase and the investigative phase.

As part of the latter, the Alternative Channel activates the competent investigators based on the content of the report.

6.2.3 *Investigators*

The investigators are individuals who may be involved in the investigative phase, as decided by the Reporting Committee, to provide support in carrying out verification activities.

The list of investigators designated by DGB is contained in *Annex B - Roles and Responsibilities in the management of reporting* to this Procedure.

Each investigator must sign a declaration of commitment to maintain the confidentiality of the identity of the whistleblower and of the information relating to the report, where not already provided for by any applicable deontological rules (*Annex C - Declaration of commitment of the Investigator*).

Other investigators may be identified and appointed for specific reports based on their possession of specific skills or the specific needs in managing the report. In this case as well, every investigator must sign the aforementioned commitment declaration.

6.3 *Forms and characteristics of the report*

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The internal report must be addressed exclusively to the Receiving Entity (Direct Channel or Alternative Channel) and can be carried out, on a preferential basis, in **written form**, using the IT methods described in detail in *Annex D - Guidelines for sending internal reports through the Platform*.

At the end of the report submission, the Platform will generate an alpha-numeric code and the related key.

It is therefore recommended that the Whistleblower periodically view the platform, as communications and requests for document integration by the Recipient, deemed necessary in order to proceed, will be communicated through the same.

It should be noted that, in the event of loss of the code and its key, the Whistleblower cannot access the report. The code and key cannot be replicated. It should therefore be remembered that it is the responsibility of the whistleblower to take adequate care of it. In the event of loss, it becomes the responsibility of the whistleblower to inform the Receiving Person of this situation, communicating any useful information regarding the report for which the code or key has been lost.

If it is not possible to proceed with the report in written form, the internal report may also take place in **oral form**. The oral report can be made through a voice messaging system made available within the Platform, which will allow the report to be recorded, subject to the explicit consent of the reporting person.

Finally, at the request of the Whistleblower¹, the report may be made orally, through a direct meeting scheduled within a reasonable time and at the offices identified by the Company. In this case, a person within the Reporting Committee or the Alternative Channel (in the case of reporting to the former) will guide the Whistleblower in compiling the report on the Platform, in order to adequately manage it. Alternatively, subject to the Whistleblower's consent, the documentation of the report will be guaranteed by means of a recording² suitable for storage and listening or by means of a report. If a report of the meeting is drawn up, the Whistleblower can verify, rectify and confirm it by signing it before its inclusion on the Platform.

Under no circumstances, those who provide support to the Whistleblower will NOT be able to keep the alpha-numeric code and the related key of the report generated by the Platform, which will remain at the exclusive disposal of the Whistleblower.

Please note that the Internal Reporting must relate to one of the relevant objective areas as set out in *Annex A - Reports relevant to the procedure* of this Procedure.

The information on violations that can be reported pursuant to this Procedure does not include **clearly unsubstantiated news, information that is already totally in the public domain, as well as information acquired only on the basis of unreliable gossip or rumors**. Furthermore, the internal reporting channel referred to in this Procedure must not be used for disputes, claims or requests related to a personal interest, which relate exclusively to one's individual employment relationships, or inherent to one's employment relationships with hierarchically superior figures. For more details of the reports excluded from the scope of this Procedure, please refer to Annex A, paragraph "*Exclusions from the objective scope*".

The Report must be complete and exhaustive in order for the Reporting Committee to verify its validity. The Whistleblower, therefore, even more so if he/she wishes to maintain his/her anonymity, is required to provide

¹ The request may be made within the Platform in order to allow the confidentiality of the request itself.

² Through the voice messaging system in the Platform.

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all available and useful elements to allow the Reporting Committee and the investigators to conduct the necessary investigations and assessments to verify the validity of the reported facts, such as, by way of example:

- The time and place where the reported events took place;
- A clear and comprehensive description of the reported events;
- personal details or other elements that make it possible to identify the person(s) who have/have carried out the reported facts (e.g. title, place of employment where the activity is carried out);
- any other information that may provide useful evidence regarding the existence of the reported facts;
- the indication of any other subjects who may report on the facts being reported;
- any documents supporting the report.

The above-mentioned requirements do not necessarily have to be met simultaneously, considering that the Whistleblower may not have all the requested information available at the time of submitting the report, but they should be able to be reconstructed during the investigation phase.

Personal reasons or the psychological status of the Whistleblower are not relevant for the acceptance of the report.

If the report is submitted to a person other than the Reporting Committee, as identified and authorized by the Company (for example, to its Manager or hierarchical superior) where the whistleblower expressly declares that he/she wishes to benefit from whistleblowing protections or such intention is inferred from the report, the report is considered a "whistleblowing report" and must be transmitted, within seven days of its receipt, to the Reporting Committee or to the Alternative Channel, giving simultaneous notice of the transmission to the reporting person.

On the other hand, if the whistleblower does not expressly declare that he or she wishes to benefit from the protections, or if this intention is not inferred from the report, such a report is considered as an "ordinary" report.

6.4 Steps and activities

6.4.1 Pre-Evaluation Phase

The **Reporting Committee** or the **Alternative Channel** is responsible for the Pre-Evaluation phase of the report and carries out the following activities:

- Provide the Whistleblower with **acknowledgment of receipt of the report within 7 days after receiving it**;
- Maintain **communication with the Whistleblower**, who may be requested, if necessary, to supplement the report;
- **Diligently follow up on the received reports**, promptly initiating the preliminary analysis of the Report in order to verify its compliance with the applicable regulations and with this Procedure, in particular by assessing the admissibility and validity of the complaint.

The Pre-Evaluation phase can be concluded alternatively:

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- with the archiving of the report, in the event that it does not fall within the objective scope of this Procedure and the conditions for proceeding are lacking (cf. *Annex B - Roles and Responsibilities in the management of the report*);
- with the opening of the investigation phase, aimed at taking any appropriate action to assess the existence of the reported facts.

6.4.2 Investigation phase

The **Reporting Committee**, or the **Alternative Channel** if the report is addressed to the latter, are responsible for the investigation phase, in which they are supported by the **competent Investigators** from time to time on the basis of the subject of the report (they can be either investigators already identified in the context of this Procedure, cf. *Annex B - Roles and Responsibilities in the management of the report*, or newly appointed instructors identified among internal or external³ individuals with expertise relevant to the specific report).

In case of external instructors, where it is necessary to share information related to the report that may reveal the identity of the Whistleblower, the Manager, before proceeding with the sharing of such information, will collect consent from the Whistleblower to reveal his or her identity in the manner indicated in paragraph 8.1 (Right to Confidentiality) below.

In the event that the report concerns a violation of Legislative Decree 231/2001 or of the Organizational Model, the members of the Supervisory Body, as Investigators, are promptly informed.

The investigation phase represents the set of activities aimed at verifying the content of the reports and acquiring useful elements for the subsequent evaluation phase, in which the utmost confidentiality must be guaranteed regarding the identity of the Whistleblower and the subject of the report.

This phase has the main purpose of verifying the accuracy of the information submitted for investigation and formalizing the established facts through internal verification activities using objective investigative techniques and the support of competent and relevant company departments regarding the content of the Report.

If hearings of the Whistleblower (or other interested parties, witnesses or experts) are required, the information collected and/or the documents delivered must be archived and stored exclusively on the Platform for the purpose of traceability of the operations carried out.

The internal investigation phase must conclude with a judgment on the admissibility of the report; alternatively:

- By archiving the inadmissible report that is found to be unfounded or when it was not possible to ascertain the facts or for other reasons;

• • By communicating the outcome of the internal investigation to the relevant company stakeholders, through the transmission of a summarized report detailing the actions taken and the information gathered, in case the report is found to be valid and the reported facts are confirmed. In this Report, the following will be acknowledged:

- of the collected evidence;

³ It is possible that in this phase external parties to DGB (e.g. experts, experts or the staff of other Group companies) may be involved.

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- of the collected information;
- the established facts;
- the actions taken for the investigation;
- any mitigating and/or corrective actions.

Following the transmission of the Report, mitigating and/or corrective actions may be defined and taken by the Company, in addition to those aimed at imposing, if necessary, disciplinary sanctions in line with the provisions of the applicable legislation, the relevant collective labour agreements and the applicable procedures to protect the Company's interests (e.g. disciplinary measures, legal actions, interruption of the existing relationship).

Throughout the investigation phase, the Reporting Committee or the Alternative Channel will continue to maintain relations with the Whistleblower, informing him/her of the progress of the investigation, at least with reference to the main decision-making nodes.

In order to ensure maximum transparency in the management of the report, the Whistleblower will always be able to access the Platform and know the processing status of the report, **using the alpha-numeric code and the key that are generated by the Platform at the end of the entry of the report.**

Within three months from the date of receipt notification, the Reporting Committee or the Alternative Channel shall provide feedback to the Whistleblower, informing him/her of the follow-up that is given or intended to be given to the report. In any case, once the investigation has been completed, the Reporting Committee or the Alternative Channel will communicate to the Whistleblower the final outcome of the reporting procedure, which will allow the report to be closed on the Platform, for the purpose of the correct storage of the documentation.

7. EXTERNAL REPORTS: THE ANAC CHANNEL

If specific conditions are met, the Whistleblower may make a report through an external channel.

External reporting can be made when one of the following conditions is met:

- the internal channel, although mandatory, is not active or does not comply with the provisions of the law;
- the Whistleblower has already made an internal report and the same has not been followed up;
- the Whistleblower has reasonable grounds to believe that the Organisation would not effectively follow up on the internal report or sees a risk of retaliation in the event of an internal report;
- the Reporting Person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

It is the responsibility of the reporting person to assess the recurrence of any of the situations listed above before proceeding with an external report.

External reports are made by the Whistleblower directly to the National Anti-Corruption Authority (ANAC) through specifically designated channels. These are:

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- IT platform, which can be accessed through the ANAC services portal at the following URL: <https://servizi.anticorruzione.it/segnalazioni/#>
- Oral Reports
- Direct meetings scheduled within a reasonable time

On the institutional website of ANAC, by clicking on the link to the dedicated page, you can access the service specifically designed for whistleblowing (<https://www.anticorruzione.it/-/whistleblowing>), where you will find clear and easily accessible information relating to the channel, the competent parties entrusted with the management of reports, as well as the procedures.

8. SAFEGUARDS AND PROTECTION MEASURES FOR THE WHISTLEBLOWER

The entire process of receiving and handling Reports must guarantee the rights of the Whistleblower. To this end, in accordance with current legislation, DGB has not only provided for the right to send anonymous Reports, but has also provided guarantees and measures for the protection of the Whistleblower, which will be applied if the following conditions are met:

- the violation falls within the objective scope of application of the legislation (details of which are provided below and in *Annex A - Reports relevant to the procedure*);
- the violation relates to conduct, acts or omissions likely to harm or prejudice the public interest or the integrity of the Company;
- there are reasonable grounds⁴ for the whistleblower to believe that the existence of unlawful conduct or a violation is likely.

If it is not possible to meet these requirements, the report will be archived and the Whistleblower will be informed.

The protection measures provided in this Procedure are not guaranteed in the following cases:

- When the Whistleblower's criminal liability is established, even by a non-definitive first-instance judgment, for offenses of defamation or slander;
- When the Whistleblower's civil liability is established for intentionally reporting false information with intent or gross negligence.

8.1 Confidentiality

⁴ See Art. 16 of Legislative Decree 24/2023. On the same subject, see Recital 32 of the Directive, which states that "This requirement is an essential safeguard against malicious, frivolous or unfounded reports, so as to ensure that persons who, at the time of the report, have deliberately and knowingly provided incorrect or misleading information, are excluded from protection. At the same time, this requirement ensures that the reporting person continues to benefit from protection where he or she has made an inaccurate report in good faith. (...). The reasons that led the reporting persons to make the report should be irrelevant for the purpose of deciding on the granting of protection."

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The identity of the Reporting Person and any other information from which such identity may be inferred, directly or indirectly, may not be revealed, **without the express consent of the Reporting Person**, to persons other than those competent to receive or follow up on the reports, who are expressly authorized to process such data pursuant to Articles 29 and 32, paragraph 4 of Regulation (EU) 2016/679 and national legislation on the protection of personal data.

Please note that **the protection of the confidentiality of the Whistleblower** is also ensured in the jurisdictional and disciplinary fields.

The disclosure of the identity of the Whistleblower and of any other information or element of the report from which the identity of the Whistleblower can be deduced directly or indirectly is permitted only if this represents a necessary and proportionate obligation imposed by the applicable law in the relevant country, in the context of investigations by national authorities or judicial proceedings, also in order to safeguard the right of defense of the person involved.

In any case, **even where the legislation in force allows the possibility of revealing the identity of the Whistleblower, before the disclosure of such information, it is necessary to obtain his/her express consent and communicate to him/her in writing the reasons behind the need to disclose his/her identity.**

The Company is also required to protect the identity **of the persons involved and the persons mentioned** until the conclusion of the proceedings initiated as a result of the report, in accordance with the same guarantees provided to the Reporting person.

8.2 Non-retaliation Policy

The Model for the management of reports of violations or unlawful conduct defined by DGB also imposes the explicit prohibition of adopting any form of retaliation against the Whistleblower and other protected subjects.

"Retaliation" is considered to be any behavior, act or omission, even if only attempted or threatened, carried out as a result of the report, which causes or may cause unjust damage to the reporting person, directly or indirectly.

The following are some cases that constitute retaliation if they are imposed in violation of the law:

- Termination of employment, suspension, or equivalent measures;
- Demotion or failure to promote;
- Change in job functions, workplace relocation, salary reduction, or modification of working hours;
- Suspension of training or any restriction on access to training;
- Issuance of negative performance evaluations or negative references;
- Imposition of disciplinary measures or other sanctions, including financial penalties;
- Coercion, intimidation, harassment, or ostracism;
- Discrimination or unfavorable treatment;
- Failure to convert a fixed-term contract into a permanent contract, where the employee had a legitimate expectation for such conversion;
- Non-renewal or early termination of a fixed-term employment contract;
- Damages, including damage to reputation, particularly on social media, or economic or financial prejudice, including loss of economic opportunities and income;
- Inclusion in improper lists based on a formal or informal sectoral or industrial agreement, which may prevent the person from finding employment in the sector or industry in the future;

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- Early termination or cancellation of a supply contract for goods or services;
- Revocation of a license or permit;
- Request for psychiatric or medical examinations.

To qualify for protection:

- a. the Whistleblower must reasonably believe, in light of the circumstances of the specific case and the data available at the time of the report, that the information on the reported violations is true. Mere assumptions or rumors are not enough, as well as news in the public domain;
- b. the report must fall within the objective scope and must have been made on the basis of the provisions of current legislation;
- c. There must be a close link between the report and the adverse behavior/act/omission suffered - directly or indirectly - by the reporting person.

In the event that the Whistleblower or another protected person referred to in paragraph 3.1 above (Subjective scope of application) believes that he or she has suffered retaliation, it is recommended to report the incident to the National Anti-Corruption Authority (ANAC), which is responsible for the investigations mandated by law, through the electronic form available on the institutional website of ANAC, as indicated in the previous paragraph 7 (External Reports: the ANAC channel). It is important, therefore, that those who have experienced retaliation do not disclose the information to parties other than ANAC in order to preserve the protections guaranteed by the legislation, particularly confidentiality.

This regulation does not apply, by definition, to anonymous reports as it is designed to protect the whistleblower from the risk of retaliation. However, it may apply if, following an anonymous report, the name of the whistleblower is revealed, who may request to avail himself of the protection provided for by the decree.

8.3 Processing of personal data

As part of the management of reports, DGB processes the personal data of the Reporting Parties and possibly of potentially other categories of individuals mentioned by them in the reports.

The Company acts as an independent Data Controller and ensures compliance with the fundamental principles and obligations deriving from Regulation (EU) 2016/679 (GDPR):

- in light of the principle of "lawfulness, fairness and transparency", the Whistleblower is provided with a specific Information on the processing of personal data, in which the main information relating to the processing is presented (e.g. the purpose, the retention period of the personal data, legal basis for processing, categories of personal data processed, and the parties involved in the processing), as well as the rights of the Whistleblower and the related procedures for exercising them;
- In accordance with the principle of "minimisation", only the personal data that is necessary for the purpose is collected. In the event of accidental collection of unnecessary data, it is immediately deleted;
- in light of the principle of "storage limitation", the reports and all the documentation that constitutes the file cannot be used beyond the retention periods established internally: the retention period is represented by the time necessary for the correct management of the report and possibly by the additional term defined by the applicable legislation (which starts from the date of communication of the final outcome to the Whistleblower).

The additional measures put in place by the Company as data controller are:

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- the reporting in the register of processing activities kept by the Company in its capacity as data controller (on the basis of Article 30 of the GDPR);
- the execution of the impact assessment (DPIA) pursuant to art. 35 GDPR, with regard to the processing of reports carried out through the IT Platform, which is necessary as the processing may entail high risks for the rights and freedoms of data subjects;
- the designation of the members of the Direct Channel, the Alternative Channel, as well as the staff, the members of the Supervisory Body and the internal group investigators involved in the management of reports, as authorized subjects to process personal data (pursuant to Article 29 of the GDPR);
- the designation of the service providers involved in the whistleblowing process as data processors (pursuant to Article 28 of the GDPR or applicable national legislation), in particular:
 - the provider of the Whistleblowing Platform;
 - any suppliers who support in the management of reports (as pre-evaluators, members of the Direct and Alternative Channels or investigators external to the Company or the group).

9. SANCTIONS

Failure to comply with this Procedure and the protective measures provided for therein will result in the possibility of DGB applying its own internal disciplinary system, in line with the provisions of the applicable national labor law legislation and the relevant collective labor agreements.

The Company reserves the right to take any initiatives, including in court, in full compliance with the provisions of current and applicable regulations. In particular, this Procedure is without prejudice to the criminal, civil and disciplinary liability of the Whistleblower in the event of slanderous or defamatory reporting, in cases of willful misconduct or gross negligence.

It should be noted that the Company or the natural person who reveals or disseminates information on violations covered by the obligation of secrecy⁵, or relating to the protection of copyright or the protection of personal data, or reveals or disseminates information on violations that offend the reputation of the person involved, is not punishable when both of the following conditions are met:

- at the time of disclosure or dissemination, there are reasonable grounds to believe that the information is necessary to uncover the infringement
- the report was made in compliance with the conditions provided for by current legislation to benefit from the protections (reasonable grounds to believe that the information on the violations was true and fell within the violations reportable under the law; reports, internal and external, carried out in compliance with the methods and conditions dictated by law).

⁵ The reference excludes the dissemination of classified information, or information covered by professional or medical secrecy, or concerning deliberations of courts, for which the applicable legal provisions remain unaffected (cf. Annex A, paragraph "Exclusions from the objective scope").

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In addition to the internal sanctions of the entity, in the cases expressly provided for by the legislation, the National Anti-Corruption Authority (ANAC) may also apply any administrative fines to natural or legal persons, as provided for by current legislation and in compliance with its own Regulations.

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ANNEX A – NOTICES RELEVANT TO THE PROCEDURE

Dolce&Gabbana Beauty S.r.l. considers relevant reports, for the purposes of the application of this Procedure, to be conducts, acts or omissions **that harm the public interest or the integrity of the entity** of which it has become aware in the context of work, and which consist of:

A. Violations of national and European provisions consisting of offences in the following areas⁶:

- I. Public procurement;
- II. financial services, products and markets and the prevention of money laundering and terrorist financing;
- III. product safety and compliance;
- IV. transport safety;
- V. environmental protection;
- VI. radiation protection and nuclear safety;
- VII. food and feed safety and animal health and welfare;
- VIII. public health;
- IX. consumer protection;
- X. protection of privacy and protection of personal data and security of networks and information systems;

B. Violations of European provisions consisting of:

- XI. acts or omissions affecting the financial interests of the Union;
- XII. acts and omissions relating to the internal market⁷;
- XIII. acts and conduct which defeat the object or purpose of the provisions of Union acts in the areas referred to above;

C. Violations of national provisions consisting of:

- XIV. administrative, accounting, civil or criminal offences;
- XV. Relevant unlawful conduct pursuant to Legislative Decree no. 231/2001;

D. Violations of the Company's internal policies, such as:

⁶ These are all those offences that fall within the scope of the European Union or national acts indicated in the acts listed in the annex to Legislative Decree 24/2023 or the national acts that constitute implementation of the European Union acts indicated in the annex to Directive (EU) 2019/1937.

⁷ This includes infringements of EU competition and State aid rules, as well as infringements of the internal market linked to acts infringing corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax legislation.

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XVI. Organization, Management and Control Model adopted pursuant to Legislative Decree 231/2001;

XVII. Code of Ethics;

XVIII. Internal Policies and Procedures (as well as operating instructions and any other internal regulations).

Exclusions from the objective scope

There are limitations on the scope of application of the objective scope of the reports.

Information on reportable violations does not include **clearly unsubstantiated news, information that is already totally in the public domain, as well as information acquired only on the basis of unreliable gossip or rumors.**

In addition, reports based on unfounded suspicions or rumors concerning personal facts that do not constitute an offence are excluded from the scope of this Procedure. This is because it is necessary both to take into account the interest of third parties covered by the information reported in the report, and to prevent the Company from carrying out internal inspection activities that risk being of little use and in any case expensive.

The scope of application of this Procedure also does NOT include:

- a. disputes, claims or requests related to a personal interest, which relate exclusively to one's individual employment relationships, or inherent to one's employment relationships with hierarchically superior figures;
- b. reports of violations that are already compulsorily regulated by European Union or national acts concerning financial services, products and markets and the prevention of money laundering and terrorist financing, transport security and environmental protection or by national acts that constitute implementation of European Union acts in the same areas (details of the regulations are contained in the annex to Legislative Decree 24/2023, Part II);
- c. reports of breaches in the field of national security, as well as procurement related to defense or national security aspects, unless such aspects fall under the relevant secondary legislation of the European Union.

A further limitation of the scope of application of this Procedure concerns specific national or European Union provisions concerning:

- d. classified information;
- e. legal and medical professional secrecy⁸;
- f. secrecy of court deliberations;

⁸ Provision is made for the protection of the confidentiality of communications between lawyers and their clients ('legal professional secrecy') provided for by national law and, where applicable, by EU law, in accordance with the case-law of the Court. In addition, the obligation to maintain the confidential nature of communications between healthcare providers, including therapists, and their patients, as well as the confidentiality of medical records ('medical confidentiality'), as provided for in national and Union law, should not be affected.

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g. criminal procedure.

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ANNEX B - ROLES AND RESPONSIBILITIES IN THE MANAGEMENT OF THE REPORT

Below is a breakdown of the subjects who manage the reports, authorized to access the Platform.

LEGAL ENTITY	PRE-EVALUATOR	DIRECT CHANNEL	ALTERNATIVE CHANNEL	OTHER INVESTIGATORS
Dolce&Gabbana Beauty S.r.l.	Reporting Committee: - Internal Audit, formally responsible for the process - Legal Counsel, support - Group Security Director - P4i multidisciplinary team, with operational function	Reporting Committee: - Internal Audit, formally responsible for the process - Legal Counsel, support - Group Security Director - P4i multidisciplinary team, with operational function	- P4i multidisciplinary team (*)	- Head of HR DG Beauty - Global HR Retail & Commercial Channels Director - Supervisory Body (**) (**)

(*) The multidisciplinary team will activate the following figures:

- the Legal Counsel and the Group Security Director, in the event of reports concerning Internal Audit
- Internal Audit and the Group Security Director, in the event of reports concerning the Legal Counsel
- Legal Counsel and Internal Audit, in the event of reports concerning the Group Security Director.

(**) The multidisciplinary team will activate the Supervisory Body in the event that the reports concern violations of Legislative Decree no. 231/2001 or the Organization, Management and Control Model adopted pursuant to Legislative Decree 231/2001 or the Code of Ethics.

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ANNEX C – INVESTIGATOR’S DECLARATION OF COMMITMENT

(text)

The undersigned, (name/surname), CF _____, residing in _____, street _____ n° _____ (hereinafter: "**Person informed of the report**"), under his sole responsibility

STATES

A. to have been made aware of the existence of a report concerning information on unlawful conduct (report ID code: _____) for the purpose of carrying out specific investigative acts;

B. to have been made aware of and to undertake to maintain the confidentiality to which I am bound in the performance of the mandate, both with regard to the identity of the reporting person and of any other person involved, as well as the facts that are the subject of the report;

C. to have been made aware of and to undertake to ensure the prohibition of retaliatory acts against the reporting party or any other person who has even facilitated the report, or who is connected to the Whistleblower by an employment relationship or by an affective/family relationship.

D. to be aware that he/she has assumed the role of Person informed of the report and that, as such, the violation of the obligation of confidentiality and retaliation constitute grounds for the application of sanctions by both the Company and the competent National Anti-Corruption Authority, as reported in the Procedure adopted by the Company for the management of whistleblowing (paragraph 9 "Sanctions").

E. to have read, known and accepted the content of the Procedure adopted by the Company for the management of whistleblowing reports.

(place), (date)

(signature °)

(*) _____

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ANNEX D - GUIDELINES FOR SENDING INTERNAL REPORTS THROUGH THE PLATFORM

The Guidelines can be consulted at:

- company intranet "DG Connect" in the Whistleblowing section (link: <https://dolcegabbana.sharepoint.com/sites/DGConnect/SitePages/Whistleblowing.aspx>), for employees and collaborators
- via the company website, for all interested parties, in the Corporate area (section dedicated to Whistleblowing) at the following links:
 - in English, <https://world.dolcegabbana.com/corporate/whistleblowing>
 - in Italian, <https://world.dolcegabbana.com/it/corporate/whistleblowing>