

# Code of Ethics

2024

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## A MESSAGE FROM THE CHAIRMAN

The history of PERFORMANCE iN LIGHTING is a long entrepreneurial journey that began in Turin in 1905 with the establishment of Vetreria F.lli Lodi by Guglielmo Lodi. **Family, passion, work:** these are the words that have accompanied the history of the company since its inception. Local and global, two other words that tell how it has evolved over time, from a family-owned business and local reality to a more structured reality that boasts subsidiaries all over the world.

In 1978, PRISMA S.p.A., the first brand of the family was born, which later became PERFORMANCE iN LIGHTING, to which over time Italian SBP, Klewe, Belgian Ed-Dis and German Spittler were added. From 2017 all products are collected under the single brand of PERFORMANCE iN LIGHTING. 2022 marks another important milestone for the company, which sees PERFORMANCE iN LIGHTING become part of the GEWISS Group, a reference in the international market for solutions and services for home & building automation, energy protection and distribution, Electric mobility and intelligent lighting. This new project allows to further expand the mutual expertise, confirming the path of growth undertaken by PERFORMANCE iN LIGHTING in 2017 with the collection of all products, PRISMA, SBP and SPITTLER, under a single brand, that becomes **PERFORMANCE iN LIGHTING | powered by GEWISS**

Today as yesterday, PERFORMANCE iN LIGHTING focuses on innovation in light, its strength to constantly push itself towards an increasingly technological future and increasingly oriented to the well-being of people, Only possible through the involvement of all the people who represent the real assets of the company. The core values of **integrity, excellence and sustainability** strengthen the unity and cohesion of the entire Group and support the strategy for sustainable and profitable growth. We have chosen to translate these values into behaviors, principles and rules formalized in the Code of Ethics so that it can be an essential reference in relations with customers, business partners, suppliers, internal and external collaborators, Institutions and communities in all the countries where we operate.

The document is in fact a synthesis of a path initiated to respond to the social and economic changes of contemporaneity, combining them with the path of managerialization, internationalization and digitalization undertaken by the company in the name of sustainability, in order to guarantee the quality of the activity carried out by all the people who make up the mosaic of the GEWISS Group in the world, of which our Company is a part.

This process involved the participation of employees from all over the Group, who joined with great interest in the project, offering their personal contribution to the definition of the principles set out. The contents expressed represent the identity of the company and the synthesis between the entrepreneurial ethics and the individual ethics of each employee, whose behaviour must offer an example and a fundamental contribution to make the GEWISS Group a place where to express one's talent and be proud of.

**PAOLO CERVINI**

Chairman of the Board of Directors

## INTRODUCTION

The company adopts the GEWISS Group's Business Model, based on **Integrity, Promotion of a culture of Excellence and Sustainability, focusing on innovation and development** as core values of management, through the involvement of all the people who represent the real assets of the company.

Each initiative and project is designed to achieve the most important objective: **improving people's safety and quality of life**, and offering professionals reliable, safe and functional solutions that make everyday work easier, Respecting environmental resources and guided by a work ethic based on the principles of fairness and transparency.

Founded by Cav. Lav. Domenico Bosatelli in 1970 on the revolutionary insight of the use of technopolymer in electrical plant engineering, GEWISS is today the most important company in the electrotechnical sector with Italian capital. GEWISS S.p.A. is at the top of the GEWISS Group, composed of commercial and industrial companies that allow to cover most of the main international markets.

The Group is now an international reality, with industrial sites, commercial subsidiaries, agencies and distributors worldwide.

# 1. RECIPIENTS AND SCOPE

## 1.1 DEFINITIONS

For the purposes of this Code of Ethics:

“**CODE OF ETHICS**” means this document;

“**COMPANY**” means PERFORMANCE IN LIGHTING S.p.A.;

“**STAKEHOLDERS**” and “**Recipients**” mean, together:

- members of the management board, considered on an individual and joint basis;
- members of the Board of Statutory Auditors, considered on an individual basis, and the internal control board, considered on a joint basis;
- Company employees;
- Company external staff;
- agents;
- suppliers.

## 1.2 GENERAL

**1.2.1** The Code of Ethics is inspired by an ideal cooperation among people, in compliance with their roles, and provides guidance on taking decisions and actions consistent with a culture of responsibility, lawfulness, transparency and long-term value creation for all Recipients, contributing to the full implementation of the company’s values of Integrity, Excellence and Sustainability, with a view to continual improvement, also through the development of innovative technologies.

**1.2.2** The Company puts in place organisation, management and control models, as well as procedures, criteria and sanctions, so that compliance with the principles in the Code of Ethics is accountable.

**1.2.3** The Company develops and consolidates relations with Stakeholders who share the principles set out in this Document, and promotes their adoption through their own people and chain of business relations.

**1.2.4** The provisions in this Code do not replace but supplement legal requirements and provisions, as well as the content of the Company’s employment contracts.

## 2. ETHICS

### 2.1 VISION

**2.1.1.** Performance in Lighting's "**Vision**" is to become a leader in the electrotechnical industry, promoting significant innovations for the Community.

**2.1.2** The Company embraces the following **values**, that are an integral part of this Code of Ethics, as well as the principles inspiring the conduct to adopt in relations with Shareholders, Customers, Stakeholders, as well as the Suppliers it deals with on the market:

- **INTEGRITY:** integrity for the Company is the foundation on which Employees, Customers and all parties concerned build relationships of trust. Integrity means being accountable, reliable and guided by ethics;
- **EXCELLENCE:** the culture of excellence is steered by a constant drive to improve and achieve challenging goals, creating something each day that is better than the day before, exploring innovative solutions and making the most of available potential;
- **SUSTAINABILITY:** Performance in Lighting works to reduce all waste and to manage human, natural and financial resources efficiently. It aspires to create value for its people, customers, communities and future generations.

**2.1.3** The Company undertakes to guarantee lawfulness, transparency, fairness and to create long-term value for all its **Stakeholders**. It therefore expects its partners to adopt a conduct that is just as socially responsible and to develop adequate programmes and ethical safeguards, consistent with the principles and conduct set out in the Code of Ethics.

**2.1.4** Under no circumstances may the belief that acting for the benefit or in the interest of the Company justify a conduct of partners that goes against these principles.

**2.1.5** The Company may adopt appropriate measures against persons who do not meet its expectations and who do not act in accordance with the principles in the Code.

### 2.2 MISSION

**2.2.1** Performance in Lighting's "**Mission**" is to create value for customers and teams, offering innovative, scalable solutions for buildings, industries and infrastructure, that can connect people and things, and improve the quality of life, guided by the company's values.

**2.2.2** The Company has indicated the following conduct to adopt, representing "how to be" with its stakeholders:

- be **CREATIVE**, developing innovative ideas;
- be **COOPERATIVE** and promoters of team work;
- be **RESILIENT** and responsible for achieving ambitious goals;

- be **PRAGMATIC** and efficient, simplifying things and acting quickly;
- be **EFFECTIVE COMMUNICATORS**, leveraging emotional intelligence;
- be **INCLUSIVE** and ready to welcome diversity in a multinational context;
- be **UNTIRING** in pursuit of **CUSTOMER SATISFACTION**;
- be **TALENT PROMOTERS**, learning and teaching in everyday life.

## 3. RULES OF CONDUCT

### 3.1 SAFEGUARDING PEOPLE

**3.1.1** Performance in Lighting considers human resources as being vital to its business success and as a decisive factor in guaranteeing constant innovation and development.

To guarantee the health and safety of everyone, the Company identifies and assesses in advance all risks to manage and neutralise them, preparing suitable means of prevention and protection from all intentional and/or unintentional behaviour that could cause direct or indirect material and moral harm/damage to people and/or resources.

**3.1.2** The Company also undertakes to guarantee the total **commitment** of its senior management in overseeing health and safety, and in training staff in and raising their awareness of a safe conduct to adopt, which respects health and safety.

**3.1.3** The Company strives to avoid adopting a conduct that is unlawful and/or dangerous, reporting all situations that may represent a concrete and/or potential danger for the workplace.

**3.1.4** Moreover, Performance in Lighting pursues a policy of continual improvement and involvement in monitoring programmes, and of specific controls on the active adoption of good operating practices.

**3.1.5** Performance in Lighting endorses the Universal Declaration of Human Rights and the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work.

**3.1.6** The Company undertakes to observe the principles set out in these Declarations and expects its stakeholders and the people and organisations it has dealings with to do the same.

**3.1.7** The Company's working hours and rest periods comply with applicable legislation and are in line with relevant international standards. The Company fosters a health and safety culture that represents an ongoing commitment.

**3.1.8** The Company clearly and transparently informs its staff, the people and organisations it has dealings with and business partners about the necessary preventive and protective measures to adopt, to eliminate (and when this is not possible, mitigate) risks and critical aspects of the processes and activities in which they are involved.

**3.1.9** Performance in Lighting believes its resources are key to the company's success. Performance in Lighting undertakes to guarantee a workplace that is free of any kind of discrimination or prevarication, that ensures respect and mutual support, with the aim of developing own potential.

Consequently, the Company has set out the obligation for staff to behave based on the following principles:

- **FORMS OF MODERN SLAVERY / HUMAN TRAFFICKING.** Performance in Lighting does not tolerate any form of slavery, forced labour or human trafficking. Performance in Lighting requires the Recipients of this Code to observe in full legal requirements on slavery, forced labour and human trafficking.



- **CHILD LABOUR.** Performance in Lighting does not tolerate any form of child labour. Performance in Lighting requires the Recipients of this Code to act in compliance with laws on the minimum age for work, for each position, including any law on employment as employees, apprenticeships, and work placements for young people and students.
- **HUMAN RIGHTS.** Performance in Lighting does not tolerate any violation of human rights. Performance in Lighting expects Recipients of this Code to adopt practices suitable for maintaining a safe, respectful workplace. Moreover, Performance in Lighting expects the Recipients of this Code to not tolerate any kind of physical violence, threats, corporal punishment, psychological coercion, verbal abuse, disrespectful behaviour, bullying or harassment.
- **LABOUR LAW.** Performance in Lighting requires the Recipients of this Code to observe all local laws on employment. All use of temporary work, whether via employment centres or outsourcing, shall be in accordance with local laws.
- **EQUAL OPPORTUNITIES.** Performance in Lighting promotes equal opportunities, in particular among genders, for all employees or prospective employees. It guarantees appraisal processes based on criteria of merit, competence and fair treatment in relation to the role, commitment and results achieved.
- **A SAFE AND HEALTHY WORKPLACE.** Performance in Lighting promotes a safe and healthy workplace: it therefore prohibits, during work, the presence or distribution of narcotics; it does not permit alcohol unless specifically authorised and does not allow smoking in the workplace, unless where permitted.

**3.1.10** The Company considers variety and diversity as a means of enrichment and as resources for the development of humanity. It is therefore committed to respecting and valuing the exclusive contribution from each person within the company, and to creating an inclusive workplace that respects the dignity of everyone, considering their contribution and recognising the value of diversity.

**3.1.11** Performance in Lighting therefore undertakes to observe the following principles of conduct and to ensure that Recipients of this Code of Ethics act in compliance with the rules of conduct set out herein:

- **SAFEGUARDING DIVERSITY.** Performance in Lighting guarantees that its Employees adopt a conduct which conveys and consolidates values of diversity, avoiding and censuring any form of discrimination.
- **VALUING COOPERATION AMONG RESOURCES.** Performance in Lighting supports organisational models that value cooperation among people from different cultures, and with different perspectives and experience. The Company is therefore committed to adopting measures (training, communication, behavioural and operational), that contribute towards developing an internal culture that is actively inclusive of all diversities.

**3.1.12** Performance in Lighting considers the expertise of its people, at all levels, as fundamental for operating excellence. It also promotes the development of a culture based on the fostering of knowledge, which values the conduct and contribution of everyon

The Company believes firmly in the power of sharing, of exchanging ideas and points of view, to create the fundamental synergy that characterises team work and lays the foundations for outstanding results.

**3.1.13** Performance in Lighting undertakes to observe the following principles of conduct and endeavours to ensure that Recipients of this Code of Ethics act in compliance with the rules of conduct set out herein:

- **TRAINING.** Performance in Lighting invests in training as a tool for the growth and enrichment of people, for promoting ethical values and consolidating an identity of belonging to the company; the Company believes that the principles of **education** and **training** form the basis for organisational integration and for promoting change.

The Company endeavours to actively contribute to processes that manage cultural enrichment, to encourage innovative solutions and the professional growth of its resources.

- **EQUAL PAY.** Performance in Lighting pays its staff a salary that is consistent with their responsibilities and contribution made, in compliance with applicable legal and contractual provisions, and in line with market salary practices. **equality, meritocracy, caring for people** and **non-discrimination** are the core elements of the Company's remuneration system.
- **MOBILITY AND INTERNATIONAL DEVELOPMENT.** Performance in Lighting undertakes to support and promote mobility and international development, and namely the important moments and experiences for the professional and personal growth of its human resources.

## **3.2 RELATIONS WITH BUSINESS PARTNERS, CUSTOMERS AND SUPPLIERS**

**3.2.1** Performance in Lighting can be held liable for acts of corruption by its business partners, particularly when a business partner is providing services or is otherwise involved in business activities, bargaining or negotiations in the interest of Performance in Lighting with public or private organisations (and/or their officers, managers or employees).

**3.2.2** The Recipients of this Code of Ethics must comply with the following provisions on the management of business relations, including activities for selecting, maintaining and involving business partners.

**3.2.3** Performance in Lighting endeavours to ensure that each member of staff does not ask a business partner to take part in any activity that is not permitted by applicable laws or regulations concerning industrial relations, which are summarised in this Code of Ethics prepared by the Company.

**3.2.4** Performance in Lighting endeavours to ensure that each member of staff takes action to report alleged violations of this Code by business partners, and to report other suspicious circumstances. All actual or alleged inappropriate conduct must be promptly reported to the Supervisory Board. Before any commitment with a potential Business Partner, personnel involved in establishing the business relation must carry out due diligence on the counterparty, in line with Performance in Lighting

procedures on the validation of third parties.

**3.2.5** All business partners that do business with, on behalf of or in the interest of Performance in Lighting are required to act with the utmost professionalism, lawfulness and integrity in conducting their business activities.

**3.2.6** Performance in Lighting operates on national and international markets, with its business policies, market strategies and business choices inspired by best practices and principles of professional loyalty to customers and consumers.

**3.2.7** Performance in Lighting undertakes to ensure that business relations are built around customer needs, always placing the customer in conditions where they can freely make mindful choices.

**3.2.8** Performance in Lighting therefore undertakes to observe the following principles of conduct and endeavours to ensure that Recipients of this Code of Ethics act in compliance with the rules of conduct set out herein:

- **QUALIFICATION, SELECTION AND MONITORING OF SUPPLIERS.** The Company adopts thorough qualification, selection and monitoring processes for its suppliers and partners, based on principles of transparency and integration and does not tolerate any type of collusion, complying fully with the law.
- **SAFEGUARDING VALUES AND THE SUSTAINABILITY OF BUSINESS CHOICES.** The Company is committed to defining and disseminating policies, standards and rules that guide the activities of its suppliers and partners to respecting Human Rights and principles of sustainability.
- **PROMOTING LONG-TERM STRATEGIC RELATIONS.** The Company promotes long-term strategic relations, based on an integrated, coordinated and transparent approach, encouraging a fair division of risks and opportunities.
- **PROTECTING CONSUMER INTERESTS.** The Company undertakes all business initiatives, aimed at promoting the company and encouraging the purchase of its products and services, in compliance with regulations protecting consumer interests and customer satisfaction.
- **TRANSPARENCY AND COMPLETE INFORMATION FOR CUSTOMERS AND CONSUMERS.** The Company ensures that its Customers and Consumers have complete, transparent information when they decide to enter a business relationship, undertaking to guarantee that the characteristics of the products and services it provides correspond to information supplied, so as to enable informed choices.
- **FAIRNESS IN CONTRACTUAL RELATIONS.** The Company guarantees that its Customers are protected not only during “initial contact” with the company, but also during the entire duration of contractual relations, undertaking to provide all necessary support for the proper performance and/or completion of the contract, also paying attention at all times to customer suggestions and complaints.

### **3.3 RELATIONS WITH AUTHORITIES, INSTITUTIONS AND LOCAL COMMUNITIES**

**3.3.1** Performance in Lighting promotes and supports engagement and active cooperation with local, national and international authorities and institutions.

**3.3.2** The Company undertakes to establish relations with the authorities that are based on principles of fairness and transparency, in compliance with approved programmes, the prior assessment of activities and sharing of related actions.

**3.3.3** The Company believes in the importance of forging strong, long-lasting relations and partnerships with the communities where it works, creating shared value that lasts.

**3.3.4** The Company therefore undertakes to observe the following principles of conduct and to ensure that Recipients of this Code of Ethics act in compliance with the rules of conduct set out herein:

- **FAIRNESS AND TRANSPARENCY.** Performance in Lighting does not make, persuade others to make, or encourage statements to Authorities and Institutions that false or untrue.
- **COMPETENCE IN BUSINESS RELATIONSHIPS.** The Company has business relations with Authorities and Institutions within the limits of its functions and, in any case, it only acts if previously authorised.
- **SAFEGUARDING HUMAN RIGHTS.** In all our activities and together with local communities, Performance in Lighting considers environmental, social, health and safety aspects and human rights.
- **ENCOURAGING THE CULTURAL GROWTH OF HOST COMMUNITIES.** Performance in Lighting works together with communities, local organisations and entities promoting development, to encourage independent, long-lasting, sustainable local growth, through typical business activities, as well as local projects that are consistent with its vision of promoting a better quality of life and sustainable socio-economic development in the contexts where it operates.
- **SAFEGUARDING PEOPLE.** Performance in Lighting undertakes to guarantee compliance with the rights of people and communities, recognising and empowering local cultures, with a particular focus on customs, life styles, institutions, ties with the local area and development models.

### **3.4 COMMITMENT TO SAFEGUARDING THE ENVIRONMENT**

**3.4.1** For many years, Performance in Lighting has considered the environment as a core value driving its economic and social choices. This approach stems from a belief, shared by all staff, that every industrial activity must be studied, designed and developed in a way that reduces its potential impact on the environment.

**3.4.2** From this perspective, and to continue to develop an **Eco-sustainable business model**, Performance in Lighting requires its Employees to adopt a conduct focussed on an efficient use of energy resources and materials, on the prevention of pollution, a reduction in emissions, the development of safe work processes and environments and strict compliance with laws.

**3.4.3** Performance in Lighting's goal at all times is to be a leading international manufacturer of electrical material for low-voltage systems for civil, industrial and tertiary use, ensuring a high level of environmental compatibility of its sites, activities, products and services and protection for personnel, in compliance with applicable laws and regulations.

**3.4.4** In particular, Performance in Lighting's **Sustainability goals** are fully integrated in its **Strategic Development Plan**. The goals cover a period coinciding with the Business Plan and are **defined synergistically** with the **Sustainable Development Goals** (SDGs) decided within the framework of the **United Nations Agenda 2030**.

**3.4.5** Sustainability Governance is overseen by the Sustainability Steering Committee, which guides and monitors activities, identifies goals for improvement, assesses main areas of action and reports directly to Performance in Lighting's President.

**3.4.6** During the development of its business operations, Performance in Lighting endeavours to adopt an ethical approach as a prerequisite for all conduct and for the marketing of its products.

**Integrity** is an essential value for Performance in Lighting in managing business relations and is the foundation on which stakeholders build up relationships of trust.

**3.4.7** Performance in Lighting operates in full compliance with the laws and regulations of the individual countries where it carries out its activities, adopting appropriate measures to prevent and combat corruption and unlawful practices.

- Specifically, the Company undertakes to train and make personnel aware, and to inform suppliers and partners in order to prevent and combat corruption and unlawful practices, also regarding relations with **Organisations and Institutions, Stakeholders and Customers**;
- works to engage at all times with local communities and more in general with all parties concerned;
- considers local applications, promoting initiatives that are in line with its values, encouraging the growth and development of the community, and that promote areas such as:
  - i. **culture, knowledge, awareness and scientific research**;
  - ii. **safeguarding the environment and health, and raising awareness of social issues**;
  - iii. **sports and individual wellbeing**;
- gives visibility to results achieved in the area of **sustainable development**.

**3.4.8** The Company therefore requires Employees to comply with the following principles:

- respect local areas, promoting a responsible use of resources and products that have been recycled, recovered and/or are less harmful for the environment, opting for local products, to support the regional economy and more generally the

principles of the green economy and the fight against climate change;

- minimise the impact of own activities on natural ecosystems and inconvenience for local communities, limiting, where possible, the production of waste, emissions and effluent, and promoting the recovery and re-use of materials and discarded items;

### **3.5 LAWS AND CONDUCT**

**3.5.1** Compliance with laws and regulations in force in all countries where it operates is a fundamental principle for the Company.

**3.5.2** This commitment is valid for all the Company's stakeholders, and the Company will not enter into or will end a working relationship with persons who do not intend observing this principle.

**3.5.3** Performance in Lighting's employees are required to specifically observe applicable laws and the principles in this document, also when the latter establishes more stringent standards, that do not, however, go against applicable law.

### **3.6 CONFLICTS OF INTEREST**

**3.6.1** Relations and conduct, at all levels, must be based on principles of honesty, fairness, integrity, transparency and mutual respect, in such a way as to prevent and avoid potential conflicts of interest in doing business.

The Company maintains a relationship of trust and loyalty with each of its Employees.

**3.6.2** The obligation of loyalty means that each employee cannot be employed by third parties, undertake consultancies or other responsibilities on behalf of third parties without notifying the Company in advance, nor may they carry out activities which go against the interests of the Company or are incompatible with their duties.

**3.6.3** Performance in Lighting's employees are required to:

- avoid all situations that may result in a conflict of interest or that may interfere with impartial decision-making ability. These situations refer to a conduct or decisions of directors, senior managers, employees and external staff that may give rise to an immediate or deferred benefit for themselves or their family members/acquaintances, harming the interest of the company;
- report all conflict-of-interest situations, which are also potential, that come to their knowledge, from as early on as the negotiation stage with the Company.

### **3.7 RELATIONS WITH THIRD PARTIES AND COMBATING CORRUPTION**

**3.7.1** Performance in Lighting has prohibits all its **Stakeholders** from donating money – of any amount or by any means – as well as making any offer of gifts, giveaways, favours or other benefits, directly or indirectly, to the direct or indirect benefit of government representatives, members of parliament and trade unions,

senior managers, officers and employees of the state and/or local public administration and public customers in general, as well as potential or existing customers and suppliers, and their agents and representatives, in order to obtain undue commercial, contractual and economic benefits. The above also includes subjects that have relations with bodies of the European Union and third-party States.

**3.7.2** Occasional gifts only for potential or existing Business Partner, their agents and representatives are permitted, provided they comply with law and do not exceed a maximum courtesy value, quantifiable based on standard practices. Occasional gifts consisting of items of modest value with the company's emblems or distinctive marks are also permitted, for promotional and company image purposes. During the course of ordinary business and at exceptional promotional events such as conferences and meetings, it is also possible to offer business lunches or short stays at hotels and accommodation facilities in general, provided they simply reflect hospitality and the value is not excessive or unusual. Performance in Lighting has may not make donations to political parties, movements, committees, organisations or trade unions, nor to their representatives or candidates.

**3.7.3** Similarly, the Company unconditionally prohibits Suppliers from accepting from anyone money, gifts, giveaways, favours or other benefits, even if intended for third parties, given in order to obtain for the Company, or on its behalf, commercial, contractual and economic benefits that are not due or would not be reasonably expected in the absence of the donation or offer.

**3.7.4** Without prejudice to the above, the acceptance of any gift or giveaway or other benefit, however given, from Customers or Suppliers of the Company in carrying out activities in the interest of the latter, shall be reported to the head of the department, or directly to the Supervisory Board if the recipient is not a Company employee.

**3.7.5** Moreover, Employees undertake to not make **Facilitation Payments** (unofficial payments made to public officials in order to speed up, favour or in general facilitate the performance of a routine activity).

## **3.8 CONFIDENTIALITY, PROTECTING COMPANY SECRECY AND PERSONAL DATA**

**3.8.1** In accordance with this Code of Ethics, it is strictly forbidden for all Performance in Lighting's **Stakeholders that do not have authorisation**, to process, use and access confidential information regarding data or knowledge belonging to Performance in Lighting, for purposes that are not strictly related to the ordinary performance of their professional duties.

**3.8.2** Confidential information includes but is not limited to any data, knowledge, invention (patented or which may be patented), drawing, technical or production document, know-how, as well as any technical, commercial, marketing, economic, financial and administrative information, including information about customers, suppliers and external staff and partners, as well as any other information about Performance in Lighting, in any form (written, verbal, magnetic or electronic, through direct consultation, etc.), acquired in carrying out activities.



**3.8.3** Performance in Lighting's employees are also required to:

- process personal data according to procedures agreed with the Company;
- collect only data necessary for specific purposes and strictly related to the performance of the activity;
- adopt suitable measures so that data are retained accurately and for a period suitable for the need indicated, guaranteeing that the data are kept updated;
- protect data from access by unauthorised persons, guaranteeing the integrity and confidentiality of the data using the most suitable technical/organisational means.

### **3.9 PROTECTING COMPANY ASSETS AND INTELLECTUAL PROPERTY**

**3.9.1** Each Employee is responsible for the correct use, protection and retention of tangible and intangible assets, and of tangible, intangible and human resources, including confidential information, entrusted to them to carry out their work.

**3.9.2** Any use of these assets, resources and information that goes against the interests of the Company, or is dictated by personal or professional reasons that lie beyond the scope of the working relationship with the Company, is prohibited.

**3.9.3** Employees shall therefore guarantee the confidentiality required by the circumstances for all information obtained, in any form, as a consequence of their relationship with Performance in Lighting.

**3.9.4** Performance in Lighting's **stakeholders** shall also guarantee the security of information based on its importance and, where necessary, carry out a risk assessment to identify the most appropriate security measures.

**3.9.5** Lastly, Performance in Lighting's **stakeholders** are required to acknowledge and comply with Performance in Lighting's intellectual property rights, which cover but are not limited to trademarks, trade names, patents, signs, companies, domain names, distinctive signs, know-how, drawings, models, copyright, identifying and reporting any violation, even potential.

### **3.10 FINANCIAL AND ACCOUNTING MANAGEMENT**

**3.10.1** All operations and transactions of the Company must be lawful, consistent and appropriate, correctly authorised and adequately registered so that the decision-making and authorisation process and performance may be traced at any time.

**3.10.2** No financial transactions may take place, unless complying with procedures established by the Company, and unless adequate supporting documentation is provided.



**3.10.3** Without prejudice to provisions of the Civil Code, tax legislation and other national laws, the Company's accounting system must allow for specific controls, at any time, of all transactions involving incoming and outgoing payments, the reasons for them and people authorising them, and related supporting documents.

**3.10.4** As a taxpayer, the Company correctly and promptly meets all obligations of applicable tax legislation.

**3.10.5** Performance in Lighting requires the following commitment from its stakeholders:

- provide the Company with correct, truthful and complete accounting information, during business relations with it;
- refrain from requesting cash or other means of payment that cannot be traced (e.g. virtual currency);
- refrain from relations with natural or legal persons included on the Lists published by **Authorities to combat organised crime, terrorism and money laundering**.

### **3.11 COMPANY DISCLOSURE AND PROTECTING COMPANY ASSETS**

**3.11.1** The Company ensures that accounting records are maintained, and that annual and interim financial statements, reports and company notices in general are prepared, as well as any other disclosure necessary for its functioning, in compliance with applicable legal provisions, principles and technical standards.

**3.11.2** The Company encourages correct and prompt reporting to all bodies and functions concerned, as regards the preparation of annual and interim financial statements, reports and company notices in general, as well as any other disclosure necessary for its functioning, in compliance with applicable legal provisions, principles and technical standards. It also ensures cooperation among company bodies and functions and facilitates controls by competent bodies and functions.

**3.11.3** Employees shall comply with legal provisions on protecting the integrity and applicability of share capital, to avoid jeopardising guarantees of creditors and third parties in general.

## **4. IMPLEMENTING MECHANISMS**

### **4.1 WHISTLEBLOWING**

**4.1.1** Any reports concerning the violation of the Code of Ethics must be communicated through Performance in Lighting whistleblowing system

**4.1.2** Performance in Lighting has adopted communication channels for reporting to ensure the receipt, analysis and processing of reports, even in an anonymous form, concerning incorrect behaviour and/or violations of this Code of Ethics as well as legal regulations.

**4.1.3** Communications made in violation of the principles of good faith and/ or with the purpose of causing negative effects on an innocent person, will not be tolerated

and will be considered a serious breach of the Code of Ethics and will be subject to appropriate disciplinary sanctions

Performance in Lighting's employee who makes a report in good faith will be protected by the Company so that he cannot be dismissed, relieved of his duties, suspended, threatened, victimized by acts of bullying or discriminated in any way at work.

**4.1.4** For further clarification and/or information, please refer to the "Reporting Procedure", available on the company's website, in the "Governance" section. (<https://www.performanceinlighting.com/qr/governance>)

**Version**

<b>Rev.</b>	<b>Reason Revision</b>	<b>Data</b>
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