Performance Lighting

Anticorruption Policy

Summary 2026

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SUMMARY

The following anti-corruption policy, deriving from the principles stated in the Code of Ethics of Performance in Lighting, aims at providing all Company personnel with the rules to follow in order to comply with Anti-Corruption Laws. It establishes the prohibition of corruption in all of its forms, including facilitation payments. In particular, the following policy establishes the obligation of adhering to anti-corruption laws, providing a detailed definition of what is to be interpreted as corruption and defining the obligations to notify the corruption practices in which the personnel of Performance in Lighting may be actively or passively involved.

Corruption is recognized as an offense in most of the countries in which Performance in Lighting operates and exposes the Company and its personnel to the risk of prosecution, incarceration and the payment of fees. Consequently, the failed enforcement of Policies aimed at precluding corruption by Performance in Lighting personnel or by individuals acting on its behalf, independently from the country in which the action takes place, exposes the Company's public image to significant damage.

Performance in Lighting is devoted to implementing proper actions against corruption, including: i) denouncing the perpetration of offenses to the relevant public authority, supervisory body or police force; ii) enacting internal disciplinary actions against the involved parties, and the termination of contracts with third parties for which illicit activities in violation of anti-corruption policies have been detected.

Performance in Lighting personnel must therefore ensure, in the conduction of business activities, the appropriate equilibrium between the institution and maintenance of a strong relationship between collaborators / suppliers and the capacity of granting the adherence to the principles of professionalism, objectivity, integrity and independence, as well as the respect for the current norms on the subject.

Performance in Lighting personnel is furthermore required to fully comply with all the norms and procedures adopted by the Company with regard to the Code of Ethics.

1. SCOPE OF APPLICATION

The following policy is applicable to the development of the activities performed by the Company and all its personnel in the public and/or private sector.
The Business Partners, consultants, suppliers, agents, Company collaborators and, in general, all the stakeholders and shareholders of the Company, are required to know and take note of the general principles mentioned in this Policy, although they are not required to fulfill the functional requirements of detail provided for the personnel of the Company.

2. LEGAL REFERENCES

- Code of Ethics.
- Business procedures.
- Organisation, Management and Control Model pursuant to Italian Legislative Decree No. 231/2001.
- Existing legislation and regulations.

3. GENERAL PRINCIPLES

In addition to the ethical principles stated in the Code of Ethics of the Company, which must at all times guide the activities of all Performance in Lighting Personnel, the following general principles must inspire the organization and the activities performed in the main risk and risk-conducive areas:

- **Separation of responsibilities**: duties, operational activities and control functions should be appropriately separated, ensuring that the person in charge of the operational activity is always different to that who controls and authorizes such activities;
- **Attorney power system**: attorney powers, which are formally defined, must be related to and consistent with the organizational and management responsibilities assigned and exercised within the limits defined;
- **Clarity and simplicity**: the duties and responsibilities of all those involved in the Company processes, including activities and controls, must be clearly defined and should provide mechanisms that are easy to apply;
- **Impartiality and absence of conflicts of interest**: everyone who works directly for or represents the Company must act with professionalism, impartiality and in compliance with anti-corruption laws. They must therefore avoid all and any situations that might give rise to a conflict of interests,

and which may - even potentially - affect their ability to act in the interests of the company and in accordance with such laws;

- **Traceability and filing**: all sensitive activities as identified by this Policy must be traceable and auditable ex post; all documentation expected from this Policy and other related procedures must be appropriately filed and stored.

4. GIFTS & HOSPITALITY

Common Provisions

In accordance to the Code of Ethics of the Company, it is forbidden for all Performance in Lighting Personnel to give or receive payments, gifts, hospitality and other benefits (i) aimed at obtaining unduly commercial, contractual and economic advantages and /or (ii) susceptible to compromising the integrity or reputation of one of the parties or such that they can be interpreted by an impartial observer as aimed at creating expectation of reciprocity or to obtain undue advantages.

Notwithstanding the previous prohibition, and in accordance to the Code of Ethics of the Company, Performance in Lighting Personnel is able to give and receive gifts, hospitality and other benefits to and from third parties, in so far as the gesture possesses all the following characteristics:

- not be a cash payment;
- be provided in connection with a good faith and legitimate business purposes;
- not be motivated by the desire to exercise improper influence or the expectation of reciprocity;
- be reasonable according to the circumstances;
- be appropriate and commensurate with generally accepted standards of professional courtesy;
- comply with local laws and rules applicable to public officials or private subjects, in addition to the provisions provided for in this Policy and any other procedure/ guideline of the Company.

The use of cash in order to provide for the gifts, hospitality and other benefits presented to either private or public third parties is forbidden.

Special attention must be paid when offering a gift, act of hospitality or other utility to Public Officials, regardless of the degree and nationality of the entity in which they operate. In line with D.P.R. 62/2013, no gifts to Public Officials may be given above the limit indicated in this standard and specified in the Guidelines. If the recipient has direct or indirect decision-making power over an open matter concerning Performance in Lighting, it is prohibited to give gifts.

5. FACILITATION/EXTORSION PAYMENTS

A facilitation payment is a small amount of money paid to a third party in order to ensure or speed up the performance of an activity within its scope of duties. Common examples could be small payments to speed up routine public activities such as the payment to a Customs Public Officer in order to speed up a customs control or a visa request.

Facilitation payments to both private and public individuals are considered corruption and therefore forbidden by this Policy.

Extortion payments are those made under coercion, through the actual or threatened use of force, violence, or fear, or under the guise legitimate request. In the case of requests for extortion payments to a Public Officer, such a payment must be timely reported and duly documented.

6. POLITICAL CONTRIBUTIONS

In line with the Code of Ethics, the Company does not involve itself directly or indirectly with any form of political or electoral activity.
It is forbidden for the Company to make any direct or indirect contribution to political parties, movements, committees, political organizations or trade unions, nor to their representatives and candidates.
Personal political or electoral activity by Performance in Lighting Personnel, such as support of local candidates or contributions to candidates running for office, may be conducted only in full compliance with the laws of the jurisdiction where the employee resides; must be performed on an entirely personal basis and must in no way involve, or seem to involve the Company.

7. WHISTLEBLOWING

With reference to any reports of violations of this Policy or unlawful conduct, please refer to the "Reporting Procedure" available on the Company website, in “Governance” section (https://www.performanceinlighting.com/ww/en/governance).