

## Procedure for Handling Reports and Complaints regarding violations of principles and regulations set out and/or acknowledged by the Luxottica Group

### 1. Covered Matters

Statements of violations, complaints and reports (hereafter “statements of violations”) concerning alleged frauds, violations of or irregularities in ethical and behavioural principles of the Code of Ethics of the Group and negligence in accounting, internal controls and auditing (hereafter “violations”), fall within this procedure.

“Group” means Luxottica Group SpA and its subsidiaries as defined in article 2359 of the Italian Civil Code.

Statements of violations by the both employees and external parties are taken into consideration by the Group which undertakes to maintain the anonymousness of each complaint and to keep safe from any retaliation the employee who submits a statement of violations.

The procedure applies to all the companies of the Group.

### 2. Regulations

The main regulatory references at the Group level are the following:

- the Code of Ethics of the Group;
- the so-called “protection of whistleblowers” under Sections 301 and 806 of Sarbanes-Oxley Act.

### 3. Procedure

- The statement of violations may be sent by only in writing by letter or e-mail, signed or anonymous to one of the following addresses:  
by postal mail to Luxottica Group SpA via Cantù 2, 20123 Milan, Italy, attention the Group Internal Auditing Director;  
by e-mail to [codiceeticoilgarante@luxottica.com](mailto:codiceeticoilgarante@luxottica.com).  
The procedure encourages both employees and external persons not to submit anonymous statements of violations, since any investigation is made more difficult without an “identified” source of the information.
- All the statements of violations received by a company of the Group, regardless of from whom they are received, must be sent to the attention of the Group Internal Auditing Director.
- The Group Internal Audit Director, relying on the other competent departments of the Company, shall ensure all of the received statements of violations are:
  - registered and kept;
  - defined (dismissal of the case or beginning of investigations) explaining the reasons leading to the relevant decision;
  - subjected, where necessary, to investigation with notice to the interested parties.

Due to the relevance to Luxottica of the Retail US, the Retail Asia Pacific and the Oakley Group business, every statement of violation pertaining to these areas is subject to a dual level of communication, as regulated through the whistle blowing guidance document issued by Luxottica Group SpA:

- to the local compliance departments, which manage directly the statements of violation and produce also a summary document submitted to the Group Internal Audit Director quarterly;

- immediately to the Group Internal Audit Director in all significant violation schemes, specifically ruled by the whistle blowing guidance document.
- d) For the purpose of beginning an investigation the Group Internal Audit Director may, at his/her own discretion, make use of any department of the Group he/she deems to have the skills and/or knowledge necessary to support him/her. The Group Internal Audit Director will determine if it may be necessary to notify in advance the person referred to in the statement and/or the complainant before beginning the investigation.
- e) The Group Internal Audit Director may suspend or stop an investigation at any moment if the statement of violations is ascertained to be groundless and, if the complaint is ascertained to have acted in bad faith, the Group Internal Audit Director may propose to file an action in this regard.
- f) No violations will be ascertained by the Group Internal Audit Director without first hearing the interested party or parties.
- g) The Group Internal Audit Director, in compliance with the necessary criteria of confidentiality, will refer the results of the investigations and the possible initiatives proposed to remedy the irregularities found to the Head of the Human Resources or to the corporate body whose duty it is to take such measures.
- h) The Group Internal Audit Director, periodically at least every six months, will provide the Board of Statutory Auditors and the Internal Control Committee with a report concerning the statements of violations received and their status.
- i) The Board of Statutory Auditors, in case of statements of violations concerning the annual report, accounting, internal controls and auditing, may request the Group Internal Audit Director to undertake further investigations.

#### **4. Protection of the complainant**

In compliance with best practice, the Group Internal Audit Director shall not allow any kind of retaliation from anyone against those who in good faith reports an unlawful activity or a violation or who supports the Group Internal Audit Director or the management in its investigation of a statement of violation.

The Group Internal Audit Director shall not disclose the identity of the person who reports a violation and shall not allow initiatives aimed at identifying the complainant.

#### **5. Adoption of the procedure and report to the employees and third parties**

This procedure - update of procedure issued on October 2005 - was approved by the Board of Directors of Luxottica Group SpA on July 31, 2008.

For the purpose of giving effect to the communication and training towards the employees of the Group, the Head of Human Resources shall carry out the following:

- distribute the text of the procedure, in Italian and English, to all the Managers of the Corporate departments and to all the Subsidiary Country Managers of the Group, giving them the mandate to distribute it within their structures;
- issuance of directives for delivery of the statements of violations;
- insertion of the procedure on the web site of the Group, section Corporate Governance, so that any person outside the Company may view its content.