



**Subject: Reporting Policy**

**Date: Version 4, January 2022**

## **1. Introduction**

Signify is committed to ensuring and demonstrating the highest standards of business integrity. This commitment is a core company value and incorporated in the company's code of conduct, our Integrity code, and its underlying policies.

There may, however, be situations in which people do not uphold the standards of business integrity defined in the Integrity code. With this Reporting policy (the "**Policy**"), Signify provides a framework for a reporting procedure and channels for the reporting of any actual or suspected violation of our Integrity code. The Policy describes what you should do if you suspect or observe such violation. The structure of this Policy is as follows:

- Paragraph 2: scope and status of the Policy;
- Paragraph 3: what needs to be reported;
- Paragraph 4: reporting channels for employees;
- Paragraph 5: reporting channel for third parties;
- Paragraph 6: the procedure for handling of reports;
- Paragraph 7: the non-retaliation principle; and
- Paragraph 8: complaints about handling of reports.

## **2. Scope and status of this Policy**

Our Reporting policy (the "**Policy**") applies to all persons employed by Signify N.V. and its subsidiaries and controlled affiliates, irrespective of the contract set-up, be it (a former) employee, director, officer, intern or contingent worker or location of the person. Although this Policy does not apply to external parties, Signify encourages third parties to raise complaints and provides open reporting channels to do so, as set out further in this Policy.

This Policy forms an integral part of the [Integrity code](https://www.signify.com/global/contact/suppliers/working-with-signify), available at <https://www.signify.com/global/contact/suppliers/working-with-signify> and at <https://www.signify.com/global/our-company/investors/governance>.

## **3. What needs to be reported?**

Our Integrity code covers a broad range of business principles that are all equally important. Signify firmly believes in and supports full transparency and a speak-up culture when it comes to a concern in relation to the compliance with any of these principles. The company expects all employees to report any actual or suspected violation of our Integrity code. The company counts on all employees to do this as part of their commitment to our Integrity code. Further, Signify strongly encourages third parties to report any actual or suspected violations.

It is highly important that actual or suspected violations are reported. This allows Signify to follow-up and take any and all corrective actions that are appropriate in order to limit as far



as possible any potential impact on Signify, employees and/or third parties. Below are a few, non-exhaustive examples of matters that need to be reported:

- Human rights violations (such as fair remuneration, forced and child labor)
- Workplace-related issues (such as safety, harassment, discrimination)
- Workplace theft/embezzlement
- Bribery or corruption
- Antitrust or competition issues
- Export Controls and Sanction issues
- Privacy breaches
- Security issues
- Unlawful tax-related behavior and/or activities that compromise the company's integrity in relation to taxes;
- Accounting irregularities
- Money laundering
- Environmental issues

If you make a report, you are expected to disclose all relevant information known to you in order to assist Signify in its response to, or investigation of, a complaint and to allow a proper assessment of the nature, extent and urgency of the matter. Signify expects that all concerns are made promptly, meaning as soon as reasonably possible in order to allow the company to follow-up in a timely manner.

#### **4. How to file a report as employee?**

##### **4.1 Different reporting channels**

In case you would like to file a report as employee, there are several channels for doing so. The different channels are described below. The main principle is that Signify employees are expected to first file reports internally, through the channels mentioned in Par. 4.2 and 4.3. If that is not possible (or, for some reason, not desirable) and/or cannot reasonably be required, employees can make use of the Ethics Line. If a complaint is not properly picked up after a report through the internal channels or the Ethics Line, Signify employees can use external formal national channels (for instance a whistleblower authority).

When an employee suspects a violation of the Integrity code, there are countries where he/she may be entitled to consult an advisor on a confidential basis. The employee should check in his/her country of presence whether the company has an in-house advisor available for this.

##### **4.2 Direct report to your line manager**

First of all, Signify believes that it contributes to a culture of transparency and trust to discuss any Integrity code-related concern with your line manager. Signify expects all its people managers to take any report and reporter seriously, keep it confidential and give proper and prompt follow-up if and as appropriate. A direct report to your line manager is not a requirement. You may not be comfortable to do so or there may be specific circumstances (for instance, if your report includes a concern about your line manager's conduct) which determine that an alternative reporting channel is more suitable.



#### 4.3 Direct report to your Compliance Officer

You can make a report to your local Compliance Officer. For instance, if you are unable to resolve with your management or if the concern constitutes an immediate threat to the company and/or the position of yourself or others.

You will find the contact details of the respective local Compliance Officer on our platform '[Legal @ Signify](#) / [Integrity & Legal compliance](#) / [Integrity](#) / [find your Compliance Officer](#)' (restricted access to Signify employees only). Complaints can be submitted to the Compliance Officer directly in person, or by phone, e-mail or regular mail.

#### 4.4 (Anonymous) report through our Ethics Line

Our Ethics line is a toll-free telephone line and internet portal available to all employees 24 hours a day / 7 days a week / 365 days a year. Complaints can be submitted via the Ethics line on an anonymous basis, although anonymity can make a comprehensive assessment of the complaint more difficult. For further information, please refer to the [Speak up](#) page on our Signify community (restricted access to Signify employees only).

The Ethics line is also available for third parties to report any actual or suspected violations of the Integrity code. To access the Ethics line internet portal click [HERE](#). This website will also provide the details of local toll-free telephone lines.

#### 4.5 Other reporting channels

If you do not wish to report to your line manager, a Compliance Officer or to the [Ethics line](#) you can submit a complaint by either sending an e-mail to [integrity@signify.com](mailto:integrity@signify.com) or sending a letter to the Secretary of the Integrity Committee (Signify, Basisweg 10 (Edge West), 5th floor, 1043 AP Amsterdam, the Netherlands).

If the complaint concerns the Chairman of the Integrity Committee or members of the Board of Management, you can submit your complaint to the attention of Chairman of the Supervisory Board of Signify (Signify, Basisweg 10 (Edge West), 5th floor, 1043 AP Amsterdam, the Netherlands).

#### 4.6 Local reporting channels

This Policy is intended to supplement more specific (local) grievance or complaint procedures, for example by offering the option to involve an ombudsperson in the case of harassment. If you wish to raise an issue for which there is a more specific procedure or grievance channel available, you are encouraged to use that procedure/channel, e.g. the applicable Human Resources procedures for employment issues.

### 5. How do I file a report as external party?

Our Ethics line (a toll-free telephone line available for 12 countries and a global internet portal) is also open to external parties 24 hours a day / 7 days a week / 365 days a year. Complaints can be submitted via the Ethics line on an anonymous basis, although anonymity can make a comprehensive assessment of the complaint more difficult.



As an alternative to the Ethics Line, external parties can file a complaint by sending an e-mail to [integrity@signify.com](mailto:integrity@signify.com).

## **6. The handling of reports**

### **6.1 Protocol for investigating reports**

Signify executes its investigations according to good investigative practices that are globally acceptable, regardless of the judicial process in operation. The main aspects of the report handling process are described below.

### **6.2 Initial assessment report and assignment**

Reports are registered in a global database. When a report is registered, a Compliance Officer (or other person assigned by the Integrity Committee) will arrange that an independent person from a segment, for example HR, Internal Audit, Legal, Corporate Security, Environmental, Health & Safety, performs an initial review of the report and if required, such person shall be supported by a local compliance officer. Following a first review of a report, it may be decided to investigate it or to redirect it to another appropriate grievance channel.

### **6.3 Key investigation principles**

If Signify decides to investigate a report, the purpose of an investigation is first and foremost to gather facts that are relevant to the alleged violation of the Integrity code. These facts will allow Signify to perform an accurate assessment of the alleged violation, thereby minimizing the risk of wrongful disciplinary action against any person involved.

The investigation will be conducted in a manner that is fair and responsible with respect to all parties involved. The Integrity Committee has oversight responsibility for ensuring that the report is investigated in an independent, proportionate and impartial and unbiased manner, focusing on fact-finding with due observance of applicable laws, regulations, industry codes and/or policies.

### **6.4 Confidentiality and privacy**

All information in a report, including your identity or the identity of other persons involved in an inquiry or investigation, shall only be disclosed to those functions within Signify (i.e. the investigator(s), the respective Compliance Officer(s) and members of Signify Internal Audit as well as the Legal Department) or outside Signify (e.g. forensic auditors and external legal counsels) on a strict need-to-know-basis. This means that information in a report will only be shared with those who require this information in order to ensure compliance with this Policy and legal or regulatory obligations, or as input for subsequent judicial proceedings. Signify employees who participate in an investigation must keep the matter confidential. During an investigation, Signify will comply with the Privacy Rules and applicable laws, including data protection regulations to the extent an investigation includes processing of personal data.

### **6.5 Investigation methodology**

#### **Informing employee(s) involved**



Prior to the start of an investigation, an investigator will inform employees that are subject to an investigation about the accusation (the suspected violation) and the purpose of the investigation. However, an investigator may decide that there is an overriding interest to delay such action. If the employees are not informed because of an overriding interest, they will be informed as soon as the overriding interest ceases to exist.

#### Interim actions

During an investigation, Signify may take certain interim actions, for instance to limit further exposure or to safeguard evidence. This may involve suspension of employees to the extent legally permitted.

#### Investigation methods

There are several investigative methods that may be used. A non-exhaustive list of common investigative methods:

- Review of records, files (both hard copy and digital) and other documentation
- Review of (Signify controlled) communication, such as e-mail correspondence
- Interviews
- Site visits

The investigation methods are subject to and with due observance of applicable laws and regulations and boundaries are also set by key investigation principles, such as proportionality.

For interviews, the principle of “fair hearing” will be observed, and the person being interviewed shall be given sufficient opportunity to give his/her view of the facts on which the report is based. Signify acknowledges that an employee suspected of involvement in a violation of the Integrity code may need or want to consult an external (legal) advisor. Each employee involved in an investigation is expected to cooperate with the assigned investigator(s). If an employee withholds relevant information, this constitutes a breach of confidence between the respective employee and Signify. A request to leave an interview will be granted and any form of non-cooperation will be documented by an investigator.

#### Reporting

After finalizing the investigation, the investigator will prepare an initial report detailing the steps taken during the investigation, the facts established and any conclusions drawn.

#### Schedule and timeline

When a report is received, Signify generally confirms receipt of such report within a period of 7 days to the reporter and shall within 3 months from the date of acknowledgment of the report provide the reporter with information on actions taken or an update with respect to the investigation.

## **6.6 Closing of investigation**

#### Distribution of report

After the closure of an investigation, a report may be disclosed to other persons, but only on a need-to-know-basis, and in line with the confidentiality principle. Possible recipients are



business managers, in-house or external attorneys, the police or other judicial authorities. The reporter, any subjected employees of an investigation and the interviewees have no right to receive a copy of the report or to disclosure of its contents and, in principle, will not receive a copy.

#### Informing reporter and subjected employees

The investigator will in principle inform the reporter of the main findings of the investigation, but only to the extent that this is relevant to his position. There may be circumstances in which no information or only very limited information can be provided to the reporter. For instance, for privacy reasons, or because of the commercial interests or legal position of Signify. If and what information is shared with the reported is a case-by-case decision and always subject to local applicable law.

Signify may notify any person who is the subject of a report to the Ethics line and the investigation. A subjected employee of an investigation will in principle be informed about the outcome and any corrective action that is to be taken as a result of the outcome of the investigation.

#### Corrective action

The findings of an investigation may result any corrective actions. Corrective action may take the form of disciplinary action. Any such disciplinary action shall be based on the principles of fairness, consistency and proportionality and with due observance of local (employment) laws. Corrective action can also include additional measures, such as training, strengthening of internal controls, creation of additional policies or other measures that aim to promote or enhance a culture of business compliance.

### **7. Non-retaliation policy**

Signify shall always ensure that an employee that makes a report in good faith, or on the basis of a reasonable belief of a violation or a suspected violation of the Integrity code, or refuses to participate in any action that would constitute a violation, will not suffer any disciplinary action (warning, suspension, termination, demotion, impact on remuneration) and/or any threat, discrimination, harassment or any other form of retaliation on account of having made a report. If an employee makes a report about a violation of the Integrity code in which he has (had) personal involvement, the non-retaliation policy does not apply. However, the reporting will be taken into account if a violation is established and consideration of disciplinary action would be appropriate.

Signify adopts the same non-retaliation policy towards its business partners, other third parties and, in certain circumstances, third persons who are connected with the reporter. The company shall always ensure that an external party that makes a report in good faith, or on the basis of a reasonable belief of a violation or a suspected violation of the Integrity code, and refuses to participate in any action that would constitute a violation, will not suffer any form of retaliation on account of having made a report.



Any retaliation as mentioned above is considered a serious violation of this Policy and appropriate action will be taken to prevent further damage to the party in question and to discipline those responsible for the retaliation. A party's right to protection from retaliation does not give it immunity in respect of any complicity in the matters that are the subject of the complaint or an ensuing investigation or judicial proceedings. Any abuse of this Reporting policy, such as the submission of a complaint which was known to the complainant to be false, can result in action (including disciplinary or legal action) being taken against the party who has abused this Policy.

## **8. Complaints about handling of reports**

If you feel that the handling of a report is not in line with this Policy, if you are not satisfied with the manner in which the report is being handled, or if you have reasonable grounds to fear that the reporting will lead to any form of retaliation, you can send an e-mail to [integrity@signify.com](mailto:integrity@signify.com) or inform of this the Secretary of the Integrity Committee through a letter (Signify, Basisweg 10 (Edge West), 5th floor, 1043 AP Amsterdam, the Netherlands).