

**POLICY ON THE SYSTEM FOR REPORTING  
ILLEGAL CONDUCT (WHISTLEBLOWING)**

## Summary

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## 1. Introduction

Due to the changes introduced by Legislative Decree No. 24/2023 (the so-called 'whistleblowing' decree, adopted for the implementation in Italy of EU 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 and laying down provisions on the protection of persons who report breaches of national law), Autoelettric S.r.l. – Società Unipersonale (hereinafter also referred to as '**Autoelettric**' or the "**Company**"), through the adoption of this policy (hereinafter also referred to as the '**Policy**'), intends to regulate the criteria and rules that allow Whistleblowers to report potential and/or actual violations of national and/or European Union regulations that they become aware of in the course of their work.

More specifically, through the Policy, Autoelettric aims to regulate the criteria and rules that allow Whistleblowers to report potential and/or actual violations of the principles contained in the organisation, management and control model pursuant to Legislative Decree 231/2001 (hereinafter also referred to as '**MOCG 231**') as well as national and/or European Union regulations that they have become aware of in the course of their work.

Furthermore, the Policy describes the functioning of the reporting and whistleblower protection system (hereinafter also referred to as the '**Whistleblowing System**') implemented by Autoelettric. This Whistleblowing System provides for:

- specific, autonomous and independent channels that differ from ordinary reporting lines and guarantee the confidentiality and protection of personal data of both the Reporter and the Reported;
- specific procedures for receiving, processing and managing reports that guarantee independent assessment and complete transparency and traceability of the process followed;
- protection of the Reporter with regard to the risk of direct or indirect retaliatory or otherwise unfair conduct as a result of the Report.

Furthermore, it should be noted that, if the reported person is found to be liable, they are protected from any further negative repercussions other than those provided for by the disciplinary measures adopted and are also held harmless if the investigations following the report do not reveal any irregularities on their part.

The Policy also provides information on the external reporting channels activated by the National Anti-Corruption Authority (hereinafter also referred to as "**ANAC**"), pursuant to Legislative Decree No. 24 of 10 March 2023.

## 2. Definitions

- A. **Recipients:** This refers to legal representatives, partners, directors, managers, employees (regardless of the legal and contractual status of the service, including interns and volunteers) and members of Autoelettric's supervisory bodies, as well as third parties, natural or legal persons who have contractual relationships with the Company and/or, in any case, anyone acting in the name, on behalf or in the interest of the Company. In particular, this includes all persons referred to in Article 3 of Legislative Decree No. 24/2023.
- B. **Facilitators:** these are individuals working in the same working environment as the Whistleblower (as defined below) who have provided/are providing assistance to the latter in the reporting process.
- C. **Whistleblowing Manager:** this is the person responsible for managing the internal reporting systems, whose tasks and functions are described in more detail in § 4.3 below.
- D. **Whistleblower(s):** indicates the natural person(s) who is/are authorised to report potential and/or actual violations that have come to their attention in the course of their duties within the Company.
- Pursuant to current legislation, the following persons may make Reports:
- employees, including workers whose employment relationship is governed by Legislative Decree No. 81/2015. These include, for example, part-time, intermittent, fixed-term, temporary, apprenticeship and ancillary employment relationships;
  - workers who perform occasional services;

- self-employed workers who carry out their work at the Company;
- workers or collaborators who carry out their work at the Company;
- freelancers and consultants who provide their services to the Company;
- volunteers and interns, paid and unpaid, who perform their activities at the Company;
- persons with administrative, management, control, supervisory or representative functions at the Company, even if such functions are exercised on a de facto basis.

It should be noted that Reports may also be made by Whistleblowers: (i) when the legal relationship has not yet begun, if the information on the violations was acquired during the selection process or in other pre-contractual phases; (ii) during the probationary period; (iii) after the termination of the employment relationship, if the information on the violations was acquired during the employment relationship.

- E. **Reported:** indicates the natural or legal person mentioned in the Report as the person to whom the violation is attributed or as the person involved in the reported violation.
- F. **Report 231/2001:** reports that are relevant pursuant to and for the purposes of Article 6 of Legislative Decree No. 231/2001, concerning 'Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality'.
- G. **Internal Report:** indicates any communication - made through the reporting channels regulated by the Policy - concerning reasonable and legitimate suspicion or awareness of unlawful conduct, acts or omissions indicated in paragraph 5 below - 'Subject and content of reports', committed by Autoelettric Subjects (see below) and which harm the public interest or the integrity of the Company.
- H. **External Reporting:** reporting carried out through channels managed by ANAC (Italian National Anti-Corruption Authority) and which the Whistleblower may use under the conditions set out in Legislative Decree 24/2023.
- I. **Autoelettric Subjects:** refers to all legal representatives, partners, directors, managers, employees (regardless of the legal and contractual status of the service, including trainees) and members of the Company's control bodies.
- J. **Violations:** refers to behaviour, acts or omissions in violation of the regulations relating to whistleblowing. In particular, by way of example only, Whistleblowers have the right to report:
  - a) unlawful conduct pursuant to Legislative Decree No. 231 of 8 June 2001, or failure to comply with the control measures provided for in the organisation, control and management model pursuant to Legislative Decree No. 231/2001;
  - b) illegal acts committed in violation of the European Union legislation indicated in Annex 1 of Legislative Decree No. 24 of 10 March 2023 and all national provisions implementing it (even if the latter are not expressly listed in the aforementioned annex).

### 3. Reference legislation

- a) Law n. 300/1970 containing '*Provisions on the protection of workers' freedom and dignity, trade union freedom and trade union activity in the workplace, and provisions on employment*';
- b) Law n. 287/1990 containing '*Provisions for the protection of competition and the market*';
- c) Legislative Decree No. 231/2001 on '*Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality*';
- d) Legislative Decree 231/2007 on the '*Implementation of Directive 2005/60/EC on the prevention of the use of the financial system for the purpose of money laundering and terrorist financing*';
- e) Law 179/2017 containing '*Provisions for the protection of persons reporting crimes or irregularities of which they have become aware in the context of a public or private employment relationship*';
- f) Legislative Decree No. 101/2018 - '*Provisions for the adaptation of national legislation to the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the*

*protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation)";*

- g) EU Regulation 679/2016 - 'General Data Protection Regulation' and Legislative Decree No. 196/2003 'Personal Data Protection Code' - Integration Legislative Decree No. 101/18;
- h) Legislative Decree No. 24/2023 - '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 law';
- i) ANAC Guidelines approved by Resolution No. 311 of 12 July 2023 'on the protection of persons reporting breaches of Union law and the protection of persons reporting breaches of national law. Procedures for the submission and management of external reports'.

#### **4. Roles and responsibilities**

##### **4.1. Board of Directors**

The Board of Directors:

- approves the Policy;
- appoints the Whistleblowing Manager;
- receives periodic reports (at least annually) from the Whistleblowing Manager.

Furthermore, if, during the preliminary assessments, potential liability on the part of the Reported Party is ascertained, the Board of Directors shall evaluate whether to initiate disciplinary proceedings. In particular, the Board of Directors shall initiate the procedure for contesting the charge pursuant to and for the purposes of the provisions of Law No. 300/1970 (the so-called 'Workers' Statute') and subsequent amendments and additions thereto, as well as other applicable laws and regulations.

##### **4.2. Supervisory Body pursuant to Legislative Decree 231/01**

The Supervisory Body, referred to in Article 6, paragraph 1, letter b) of Legislative Decree No. 231 of 8 June 2001 (also referred to as the '**Supervisory Body**'), ensures the application of the process for receiving and managing Reports 231/2001.

The Supervisory Body receives all 231/2001 Reports from the Whistleblowing Manager, except those concerning a member of the Supervisory Body itself.

The Supervisory Body also supervises the investigation of 231/2001 Reports, i.e. if the reported party is the Whistleblowing Manager.

Furthermore, even before the investigation phase is completed, the Supervisory Body, if it deems it appropriate:

- inform the Board of Directors of the information covered by the 231/2001 Report if it is considered relevant due to its seriousness and potential validity, also for the purpose of adopting any necessary measures, taking care to adequately protect the identity of the Reporting Person, in accordance with the applicable legal provisions;
- activate a specific 'emergency procedure', promptly informing the structures responsible for initiating disciplinary proceedings, for cases deemed relevant and in order to take or request the actions deemed appropriate to interrupt or prevent the occurrence of the behaviour reported, and shall duly justify the need for such action.

##### **4.3. Whistleblowing Manager**

The Whistleblowing Manager is the person responsible for the internal reporting systems. This person performs their duties while ensuring the necessary conditions of independence and due objectivity, competence and professional diligence are maintained.

Specifically, the Whistleblowing Manager:

- ensures that the investigation process for reports received is carried out in accordance with the principles defined in the Policy;
- analyses the Reports and carries out the necessary investigation to assess the seriousness and existence of the reported facts;
- draws up an annual report on the proper functioning of the internal alert procedure, as well as on the results of the activities carried out following the Reports received, which is approved by the company bodies and made available to the Company's staff.

In carrying out their duties, the Whistleblowing Manager shall comply with the relevant legislation, as specified in § 8 below.

If the Whistleblowing Manager is the alleged perpetrator of the violation or has a potential interest related to the report that could compromise their impartiality, the aforementioned activities shall be the responsibility of the Supervisory Body.

## **5. Subject matter and content of reports**

### **5.1. Subject matter of reports**

The Policy applies to reports relating to violations that may have an impact on the Company and its activities.

In particular, the Whistleblowing System can be used to report acts or facts involving Autoelettric Subjects and/or, in any case, anyone acting in the name, on behalf or in the interest of Autoelettric itself.

The acts or facts reported may concern conduct that is:

- legally relevant and/or related to administrative, accounting, civil or criminal offences;
- carried out in violation of the Company's Code of Ethics;
- likely to cause financial and/or reputational damage to the Company;
- likely to cause harm to Autoelettric employees;
- specific discriminatory conduct and/or violations of behavioural rules, violation of personal rights, violation of internal control principles and other internal procedures or company provisions punishable by disciplinary action;
- potentially capable of violating MOCG 231.

Only reports concerning facts that have been verified and directly acquired by the Whistleblower within their own working environment will be taken into consideration, and they must not represent personal claims/requests.

The above violations must not be reported through the Whistleblowing System if they have emerged during audits or any other investigative activities.

### **5.2. Content and requirements of Reports**

Reports must:

- concern situations of which the Reporting Person has become directly aware due to their employment relationship with Autoelettric. Therefore, they include all unlawful conduct or omissions that have come to light by virtue of the role held and in the course of performing one's work activities, even if by chance (including violations relevant under Legislative Decree 231/2001);
- be truthful, detailed and based on precise and consistent evidence, concerning verifiable facts known directly by the Whistleblower;
- contain information, including well-founded suspicions, concerning actual or potential violations that have occurred or are very likely to occur in the organisation where the Whistleblower works or has worked, or

in another organisation with which the Whistleblower is or has been in contact in the course of their professional activities, as well as attempts to conceal such violations.

In order for Reports to meet the above requirements, it is useful that they contain sufficient information to provide a complete and comprehensive representation of the unlawful event. By way of example, it is useful to include:

- except in the case of anonymous reports, the identifying details of the Reporting Person (e.g. personal details, contact details, job title or position);
- a description of the facts reported, indicating the known circumstances (manner, time and place) relating to the reported facts, the persons involved and how they became known;
- the identity of the reported person, if known, and of any other persons able to report on the facts reported;
- any other information that may provide useful support in ascertaining and verifying the existence of the facts reported;
- any documentation supporting the reported fact.

Please note that the absence of one or more of the above items of information does not invalidate the receipt of the Report.

## **6. Reporting methods and channels**

In order to enable the recipients of the Policy to fulfil their reporting obligations, Autoelettric has set up various channels through which recipients can make reports and has regulated the report management process as described below in § 7.

### **6.1. Internal reporting channels**

In order to facilitate the sending and receiving of Reports and to ensure confidentiality in the management of Reports, the Company has set up an internal reporting channel, which allows Reports to be made:

- in writing, by sending (in a sealed envelope) a communication detailing the violation that is the subject of the report. Any supporting documentation must also be included in the envelope containing the report. This envelope must be sent to the following address: Via Cengio n. 15, 36100 Vicenza, for the attention of Studio legale Casa & Associati (as external manager of whistleblowing reports).  
To this end, and in view of the confidential registration of the report by the Whistleblowing Manager, the report must be placed in two sealed envelopes: the first containing the whistleblower's identification details together with a photocopy of their identification document; the second containing the report, so as to separate the whistleblower's identification details from the report. Both must then be placed in a third sealed envelope marked "confidential" to the Whistleblowing Manager. The report is then confidentially registered by the manager, including in a separate register;
- verbally by telephone on the following number: 0444-513233. The telephone call will be recorded;
- through a direct meeting between the Whistleblowing Manager and the Whistleblower, at the latter's request.

In accordance with applicable legislation, Autoelettric also guarantees the possibility of making anonymous reports. These can be taken on and managed if they are adequately substantiated and sufficiently detailed in content to make them verifiable.

Therefore, given the extensive protection provided by law to the Whistleblower, Autoelettric encourages and promotes identifiable reports as they are more effective and, in any case, recommends that any anonymous Whistleblower, where possible, make a report supported by evidence or, in any case, as detailed as possible.



## 6.2. External reporting channels

As provided for by Legislative Decree 24/2023, ANAC activates a so-called external reporting channel that guarantees the confidentiality of the Whistleblower, the person involved and the person mentioned in the report, as well as the content of the report and the related communication.

Private sector entities may submit a report using the aforementioned external channel if one of the following mandatory conditions applies:

- the Whistleblower has already submitted an internal report using the tools referred to in the previous paragraphs, but no action has been taken;
- the Whistleblower has reasonable grounds to believe that making an internal report would not be followed up effectively or that it could lead to retaliation;
- the Whistleblower has reasonable grounds to believe that the violation could constitute an imminent or obvious danger to the public interest.

In relation to the external report received, ANAC:

- issues the whistleblower with an acknowledgement of receipt within 7 days of receiving the external report, unless the whistleblower expressly requests otherwise or unless ANAC considers that the acknowledgement would compromise the protection of the whistleblower's identity;
- provides feedback to the Reporting Party regarding the Report received within 3 (three) months from the date of acknowledgement of receipt or, in the absence of such acknowledgement, within 3 (three) months from the expiry of the 7 (seven) day period from receipt of the Report; if there are justified and reasonable grounds, the aforementioned feedback shall be provided within 6 (six) months from the date of acknowledgement of receipt or, in the absence of such acknowledgement, within 6 (six) months from the expiry of the 7 (seven) day period from receipt of the Report;
- informs the Whistleblower of the final outcome of the Report.

## 6.3. Public disclosure

The Whistleblower may make a public disclosure through the press or electronic media or in any case through means of dissemination capable of reaching a large number of people, under the conditions and in the manner provided for by Legislative Decree 24/2023.

In particular, public disclosure of violations and unlawful conduct is possible if at least one of the following conditions is met:

- the Whistleblower has previously made an internal and external Report or has made an external Report directly, and no response has been received within the specified time frame;
- the Whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest;
- the Whistleblower has reasonable grounds to believe that the external Report may entail the risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as those in which evidence may be concealed or destroyed or in which there is a well-founded fear that the recipient of the Report may be colluding with the perpetrator of the violation or involved in the violation itself.

## 7. Report management process

### 7.1. Acceptance and preliminary assessment

Within seven (7) days of receiving the report, the Whistleblowing Manager shall notify the Whistleblower that the report has been received. It is the responsibility of the Whistleblowing Manager to maintain communication with the Whistleblower in order to request any additional information and to diligently follow up on the reports received.



Once the report has been accepted, the Whistleblowing Manager shall carry out a preliminary verification to identify the subject matter and the validity of the circumstances and events described. To this end, the Whistleblowing Manager, in accordance with the principles of impartiality and confidentiality, has the right to carry out any activity deemed appropriate to ascertain the truthfulness of the facts.

If the Report is found to be:

- manifestly unfounded: the Whistleblowing Manager shall proceed to archive it, accompanied by a note explaining the reasons;
- lacking sufficient detail or not sufficiently detailed: the Whistleblowing Manager may archive the report, ensuring, in any case, the traceability of the supporting reasons, or make the appropriate requests for additional information/clarification to the Whistleblower, if known;
- well-founded: the Whistleblowing Manager shall initiate the next stage of the investigation.

Alternative procedures are activated in cases where the Report concerns members of the Administrative Body or the Whistleblowing Manager, in which case the Report is addressed to the Supervisory Body, which will carry out the preliminary investigation, provide information and assess the actions to be taken in relation to the validity or otherwise of the Report.

## 7.2. Preliminary investigation

The investigation phase is aimed at ascertaining the facts reported. The Whistleblowing Manager therefore carries out the appropriate investigations, possibly with the support of an external consultant, ensuring, where possible and necessary, dialogue with the Whistleblower.

In the latter case, the Whistleblowing Manager defines a specific investigation process, which identifies:

- the methods for conducting the investigation (requests for additional information/clarifications from the Whistleblower, carrying out any checks deemed necessary, etc.);
- the company departments responsible for the matter; and
- the timeframe within which to complete the investigation.

In addition to the above, the Whistleblowing Manager may:

- verify the existence of further disciplinary proceedings against the Reported Party;
- request a personal hearing with the Whistleblower and/or any other persons who may be able to report on the facts;
- make use of Autoelettric's functions and/or other third parties (e.g. consultants), if their involvement is necessary due to the nature and complexity of the investigations.

The company departments involved in the "investigation process" must guarantee their full cooperation with the Whistleblowing Manager to the extent necessary to carry out the investigation, in accordance with the principles and guarantees set out in the Policy.

The investigation activities are conducted in compliance with all applicable regulations for the protection of both the Whistleblower and the Reported Person.

Within three (3) months of sending the acknowledgement of receipt of the report, or within seven days of receiving the report (when it has not been possible to send the acknowledgement of receipt to the Whistleblower), the Whistleblower must be informed, where possible, of the status of the report.

## 7.3. Decision and measures in response to the Report

In light of the findings of the investigation, the Whistleblowing Manager:

- closes the report, giving reasons for doing so;

- classifies the report as 'made with intent or gross negligence' and, in such cases, proposes any actions to be taken against the Whistleblower (such as, for example, the imposition of disciplinary measures and/or further actions in accordance with current legislation and without prejudice to the provisions of Legislative Decree 24/2023);
- classify the report in its reports;
- prepare a report on the results of the investigations, indicating: i) the results of the preliminary investigations; ii) its decision on the facts reported; iii) any disciplinary measures and corrective actions to be proposed to the competent company department/body.

The report is sent to the Administrative Body so that it may take any necessary action in accordance with the Policy.

In the event of significant violations, the outcome of the assessment, as well as disciplinary measures, corrective actions, and any further measures and/or actions that may be necessary to protect the Company in this specific case, are communicated to the Administrative Body, the Supervisory Body, and the Personnel Office to ensure they adopt the relevant measures. It is also made informative to the person responsible for the area to which the perpetrator of the established violation belongs.

Disciplinary measures must be adequate and proportionate to the violation found, including taking into account the possible criminal relevance of the conduct engaged in, and must comply with the provisions of the applicable national labor law legislation.

The competent authority informs the Whistleblowing Manager of the sanctions and corrective actions taken, who updates the file relating to the report of interest.

#### **7.4. Information to the Reported**

As part of all reporting management phases, the Whistleblowing Manager evaluates how to inform the Reported Party regarding the transmission of a report against them, the alleged violation, the conduct of the related proceedings and the outcome thereof.

In particular, the time at which the Reported Party is made aware of the report against it must be assessed on a case-by-case basis, verifying whether sending such information could prejudice the conduct of the investigations necessary to ascertain the facts being reported or whether, instead, the involvement of the Reported Party is necessary for the development of the investigation.

Autoelettric guarantees, in any case, the right of the Reported to be able to defend himself and to be informed (within a reasonable time) of the charges and any disciplinary measures against him.

### **8. Protections**

#### **8.1. Protection of the identity of the Reporter and confidentiality**

Autoelettric guarantees the confidentiality of the identity of the Reporter (where communicated) and the confidentiality of the information contained in the reports at every stage of the reporting management process, to the extent that anonymity and confidentiality are enforceable under legal regulations.

In particular, it is the Whistleblowing Manager's responsibility to ensure the secrecy of the Reporter's identity (where communicated), from the moment the Report is taken over until the conclusion of the investigations into its validity, even in cases where it turns out to be incorrect or unfounded. Reports may not be used beyond what is necessary to adequately follow up on them.

The identity of the Reporter (where communicated) - and any other information from which the identity itself can be deduced directly or indirectly - cannot be revealed, without his express consent, to persons other than those competent to receive or follow up on reports, expressly authorized to process such data.

In the case of transmission of the report to other structures/organs/third parties for the performance of the investigative activities, it is the obligation of the Whistleblowing Manager to separate the identifying data of the Reporter (where known) from the content of the report, so that the reported facts can be processed anonymously and that the association of the report with the identity of the Reporter (where known) occurs only in cases where this is strictly necessary.

Disclosure of the identity of the Reporter (where known) and of any other information from which the identity of the Reporter himself can be directly or indirectly inferred shall be permitted only where this represents a necessary and proportionate obligation imposed by European Union or national law in the context of investigations by national authorities or legal proceedings, including with a view to safeguarding the rights of defence of the person involved.

In fact, the Reported Party will not be able to request to know the name of the Reporter, without prejudice to the cases expressly provided for by law.

In the disciplinary procedure initiated by Autoelettric, the identity of the Reporter (where known) cannot be revealed where the challenge to the disciplinary charge is based on separate and additional investigations with respect to the report, even if consequent to it.

If, however, the dispute is based, in whole or in part, on the report and knowledge of the identity of the Reporter is essential to the defense of the accused, the report will be usable for disciplinary proceedings only if the Reporter consents to the disclosure of his identity. In such cases, notice shall be given to the Reporting person by written communication of the reasons for the disclosure of confidential data.

## **8.2. Prohibition of retaliatory and discriminatory acts**

No form of retaliation, harassment, or discriminatory measure, direct or indirect, is permitted or tolerated against the Reporter for reasons directly or indirectly related to the report. This protection is also guaranteed when the report, although unfounded, was made in good faith and with reasonableness.

For example and not limited to, pursuant to Legislative Decree 24/2023, the following constitute retaliation:

- dismissal, suspension or equivalent measures;
- relegation or failure to promote;
- changes in functions, changes in the workplace, salary reductions, changes in working hours;
- the suspension of training or any restriction of access to it;
- negative notes of merit or negative references;
- the adoption of disciplinary measures or other sanctions, including financial ones;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavorable treatment;
- the failure to convert a fixed-term employment contract into a permanent employment contract, where the worker had a legitimate expectation at the said conversion;
- failure to renew or terminate a fixed-term employment contract early;
- damage, including to a person's reputation, particularly on social media, or economic or financial prejudice, including loss of economic opportunity and loss of income;
- placing on improper lists on the basis of a formal or informal sectoral or industrial agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- the early conclusion or cancellation of the contract for the supply of goods or services;
- the cancellation of a license or permit;
- the request to undergo psychiatric or medical tests.

The Reporter who believes he or she has suffered discriminatory acts must provide detailed information to the Whistleblowing Manager, forwarding a specific report through the internal channels made available by Autoelettric.

In such cases, the Whistleblowing Manager ensures the timely conduct of investigations, with the support of the functions affected by the reported facts.

In particular, having assessed the existence of the elements, the Whistleblowing Manager reports the hypothesis of retaliatory, vexatious or discriminatory acts to the Management, which evaluates the acts or measures necessary to remedy the negative effects of any confirmed retaliatory, vexatious or discriminatory acts and the existence of the grounds for initiating disciplinary proceedings against the person responsible for the aforementioned acts.

Furthermore, where the Reporter is an employee, the Whistleblowing Manager - using the relevant offices - monitors the performance of the employee's working life for a period of at least 2 (two) years from the date of the report, to ascertain the absence of discriminatory actions or other forms of retaliation resulting from the report itself.

The above also applies to Facilitators, persons linked to the Reporting by a stable emotional or kinship bond within the fourth degree and operating in the same work context, colleagues of the Reporting, entities owned by the Reporting or operating in the same work context.

### **8.3. Private interest and co-responsibility of the Reporting**

The Reporter is required to declare the existence of any private interest of his or her own linked to the report.

Where this is jointly responsible for the infringements which are the subject of the report, a mitigation of disciplinary measures proportionate to the contribution made by the report to the discovery and/or prevention of the said infringements may be applied in respect thereof.

The Whistleblowing System is therefore configured in such a way as to allow the Reporter to make known (i) the existence of a private interest in relation to the report as well as (ii) its possible co-responsibility in relation to the acts or facts covered by the report.

### **8.4. Protection of the Reported**

Autoelettric requires that everyone collaborate in maintaining a climate of mutual respect and prohibits and sanctions attitudes that may harm the dignity, honour and reputation of each. The confidentiality guarantees set by the Policy also protect the Reported.

The Reported has the right to be informed of the existence of the report and of the outcome of the verifications carried out. However, this information may be delayed, limited to the necessary time, in order to avoid the risk of compromising the assessment needs, including those possibly requested by the Judicial Authority, if involved.

The Reported person is not punishable in the absence of objective evidence of the reported violation, or without having proceeded to investigate the reported facts and proceeded to contest the related charges as required by the applicable regulations.

To further protect the Reported, the actions and powers permitted by law remain unaffected.

It is specified that the identity of the persons involved and the persons mentioned in the report is also protected until the proceedings initiated by reason of the report are concluded, in compliance with the same guarantees provided in favor of the Reporter.

## **9. Sanctions system**

Failure to comply with this Policy results in the possibility for the Company's employees to apply the Company's Disciplinary System, in line with the provisions of the applicable legislation and the relevant collective labor agreements.

Furthermore, without prejudice to the sanctions imposed by ANAC pursuant to Legislative Decree 24/2023, Autoelettric takes appropriate disciplinary or contractual measures against:

- of anyone who is responsible for any act of retaliation or discrimination or in any case unlawful prejudice, direct or indirect, against the Reporter (and/or anyone who has collaborated in establishing the facts covered by a report and/or individuals connected to the Reporter) for reasons directly or indirectly connected to the report;
- of the Reported Party, for the established responsibilities;
- of anyone who violates the confidentiality obligations referred to by the Policy;
- of employees, as required by law, who have made an unfounded report with intent or gross negligence;
- of those who abuse the reporting tool, such as making reports with opportunistic purposes and/or with the aim of harming the accused;
- of the Whistleblowing Manager if he violates the duty of independence and professionalism in managing reports or otherwise gives rise to unjustified conduct that deviates from what is provided for by the Policy.

#### 10. Annual reporting

The Whistleblowing Manager, at least annually, prepares a report on archived reports and the results of the activities carried out in relation to the reports under investigation. The report shall be forwarded to the Management Board and the Supervisory Body.

#### 11. Clarifications

For any questions, clarifications, or advice regarding the Policy, Recipients should always contact the Whistleblowing Manager, who is available to provide any necessary support.

Any request for assistance can be forwarded via the Whistleblowing System or, by email or telephone, to the "Contacts" found on the Company's website.

#### 12. Upgrading responsibility

The functions involved, each within their own jurisdiction, are responsible for recording operational business events that require policy updates and will be required to submit a related request for implementation to the Autoelettric Administrative Body, which will assess any risks of non-compliance and implement any changes and/or additions deemed appropriate.

#### 13. Archiving, documentation preservation and traceability

The Functions involved ensure, each to the extent of their competence and also through the information systems used, the traceability of data, information and controls and provide for the preservation and archiving of the documentation produced, paper and/or electronic, so as to allow the reconstruction of the different phases of the process itself.

Reports received through the Whistleblowing System (together with any related documentation attached) are saved:

- in the Whistleblowing System computer archive, which does not allow any form of deletion and/or alteration. The archive is protected with encryption measures, access restrictions and traceability of all activity;
- in the paper archive of the Whistleblowing System, which is protected by adequate safety and security measures.

Such documentation shall be kept for an appropriate period of time and in any case not exceeding 5 (five) years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations set out in the Policy.

#### 14. Data processing

The processing of personal data takes place in compliance with Regulation (EU) 2016/679 (GDPR), as well as any other applicable and compatible laws and/or regulations and the information published on the Company's website (at the following email address).

The management of reports implies the processing of the personal data of the Reporter (where the report is nominative), the Reported (for example: first name, surname, position held, etc.), any third parties, as well as any further information collected in the context of the investigations necessary to ascertain the validity of the report. The data collected is used exclusively for the processing of the report and those not useful for this purpose are immediately deleted.

The processing of personal data carried out by the competent functions and supervisory bodies, as part of the reporting management process, falls within the responsibilities of the "Processing Managers" and the persons authorized to process personal data for their respective responsibilities, in accordance with the legal provisions and in compliance with the provisions of the Policy.

The reporting management process is based on both the principle of "guarantee of confidentiality and anonymity" and the "principle of confidentiality of the Reporter". Therefore, pending the internal assessment process, maximum confidentiality is guaranteed.

The right to apply to the data protection authority, which is competent in matters of illicit data processing, is also guaranteed.

The confidentiality of the Reporter is always protected, and their identity cannot be revealed to the Reporter, except in cases provided for by law, in order to avoid direct or indirect retaliation, threats, violence, discrimination, etc. against them for reasons directly or indirectly related to the report. This principle is not guaranteed in the case of unlawful reporting.

Autoelettric reserves the right to limit or delay the exercise of the said rights, in accordance with the provisions of the applicable law, in the event that actual and concrete prejudice to the confidentiality of the identity of the Reporter and the impairment of the possibility of verifying the validity of the report and/or identifying the evidence may result. Under no circumstances will the Reported Party, or third parties, be able to exercise their access rights to obtain information on the identity of the Reporter, unless the latter has made an unlawful report.

Autoelettric reserves the right to evaluate the specific circumstances and conditions that make it appropriate to provide specific information to the Reported Party regarding the conclusion of the procedure, in order to avoid any abuse and ensure its protection as data processing data subject.

#### 15. Dissemination of the Policy

The Policy is guaranteed the maximum possible dissemination. To this end, the Policy itself is published on the company's intranet network as well as made available at the Company's headquarters and at each Autoelettric production unit. The administrative office provides information on the personal details and contact details of the Whistleblowing Manager to anyone who requests them.

#### 16. Approval and updating of the Policy

The Policy is approved and adopted by resolution of the Board of Directors, in accordance with the specific procedures and powers under its jurisdiction. The Directorate General, coordinating with the Administrative Office and the Personnel Office, will update the Policy:

- if the relevant legislation has changed;
- in case operational changes and/or critical issues become evident;
- new methodologies are available that are recognized and widespread in the market (best practices).

The Administrative Body authorizes the changes, proposed by the General Management, in order to ensure consistency with the organizational structure of the Company.

The update is approved by resolution of the Board of Directors.

The Policy and related updates are published on the company intranet network.