


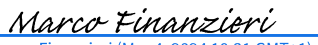


- WHISTLEBLOWING PROCEDURE -

Indice

- 1.0 Purpose 2
- 2.0 Area of Application 2
- 3.0 Terms and definitions 2
- 4.0 Roles and responsibilities 2
- 5.0 Requirements..... 3
 - 5.1 Reporting 3
 - 5.2 Report Management 4
 - 5.3 Protection of the Reporter 4
 - 5.4 Processing and archiving of Personal Data..... 5
 - 5.5 Training 5
 - 5.6 Procedure update 5
- 6.0 Attachments..... 5
- 7.0 Revisions 6

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1.0 Purpose

This procedure aims to define guidelines about how to manage reporting, as well as to protect the reporter from eventaul retaliations, as per Leg. Decree n. 24/2023, that acknowledges the EU Whistleblowing Directive 2019/1937. This procedure is also aimed to comply to one of Governance objectives listed in the Sustainability Reporting Standards (*ESRS G1-1, Business conduct policies and corporate culture*).

2.0 Area of Application

This procedure applies to employees, internees and other contractors, consultants, shareholders, quotaholders, and people with management, administration and control functions of all companies of Dumarey Group located in Piedmont territory (defined as “Dumarey” or “Companies”).

Leg. Decree n. 24/2023 applies to the companies: Dumarey Propulsion Solutions S.r.l., TO.TEM S.r.l., AITEM S.r.l. beacuse, despite not having reached the average of at least fifty employed workers in the last calendar year, they have adopted the organizational and management model as per Leg. Decree 231/2001 Joint Ventures are excluded from the field of application of the current procedure.

3.0 Terms and definitions

Whistleblowing: it concerns reports related to breaches of national and European Union provisions that harm the public interest or the integrity of the Companies, of which the whistleblowers have become aware within their working context. The following items can be reported:

- a) significant illicit conduct pursuant to Leg. Decree 231 and breaches of the 231 models;
- b) breaches of European legislation on public contracts, services, products and financial markets and prevention of money laundering and terrorist financing; transport safety, environmental protection, food safety, public health, consumer protection, protection of privacy and protection of personal data, security of networks and information systems;
- c) criminal, civil, administrative or accounting offenses other than those specifically identified as breaches of EU law;
- d) breaches of competition and state aid legislation;
- e) ethical standards (e.g. ISO standards, Code of Ethics) to which the Companies have expressly declared that it adheres.

The following items are excluded:

- a) breaches linked to a Whistleblower’s personal interest, connected to personal working relationship;
- b) breaches in matter of defense and national security.

4.0 Roles and responsibilities

Whistleblower: employees, interns and other collaborators, consultants, shareholders and people with management, administration and control functions of Dumarey who report, a whistleblowing violation through official internal channels.

Reported: internal or external person involved in the reporting.

Facilitator: person, within the working environment, who assists the Whistleblower or who supports the Ethical Committee during the investigation (for example a witness).

Internal Auditor: person of Dumarey Automotive Italia S.p.A. who receives reports, is part of Ethical Committee with whom carries out investigations. Internal Auditor references are listed in Attachment 1.

Ethical Committee: body composed by Internal Auditor, Legal & Compliance Director and HR Director of Dumarey Automotive Italia S.p.A. and possibly other strictly necessary functional managers, if the investigations concern particular skills (e.g. IT Manager, H&S Manager, Environment Manager).

Retaliaton: actions / omissions concerning the employment relationship that are a reaction to a report and may entail an unjustified detriment to the Whistleblower.

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Whistleblowing Procedure	Rev 0 since 05/03/2024

5.0 Requirements

Every Whistleblower will be protected according to the law, whether he/she complies with the requirements and steps of this procedure.

5.1 Reporting

Each report must be as detailed as possible and contain probative elements, such as: the identification data of the Whistleblower including an address to which subsequent updates can be communicated, the references of the person who committed the offence, the place, the date and/or the time in which the violation occurred, any documentation supporting the report (e.g. photos, emails, printouts, etc.).

However, in the case of receiving anonymous reports, if they are accurate, detailed and supported by suitable documentation, they can be equated with ordinary reports and, as such, can be treated and investigated.

The reporting channels that Dumarey makes available, as required by Legislative Decree no. 24/2023, are listed below.

Internal reporting channels:

- 1) an anonymous written channel, through a locked **mailbox**, located next to the union notice board on the first floor of Corso Castelfidardo 36;
- 2) a reporting channel through a web application integrity line at the following link [dumarey | Home \(integrityline.com\)](https://dumarey.integrityline.com), accessible also from third parties, through Companies' websites, protected by encrypted protocols, to guarantee adequate confidentiality;
- 3) an oral channel, by calling the Internal Auditor;
- 4) reporting in person to the Internal Auditor.

The Internal Auditor will receive all the reports referred to in the previous items and will act autonomously, independently, professionally and impartially.

External reporting channels:

Reports concerning Companies from the private sector that have adopted the organization and management models as per Leg. Decree 231/2001, and employ fewer than fifty employees (Dumarey Propulsion Solutions S.r.l., TO.TEM S.r.l., AITEM S.r.l.) are not subject to the use of external reporting channels, such as the one made available by the ANAC and/or public disclosure.

On the other hand, private sector Companies that employ more than fifty employees and that have activated at least one internal reporting channel (Dumarey Automotive Italia S.p.A. e Dumarey Softronix S.r.l.) will also be able to have the following channels available:

- 1) **External channel provided by ANAC**, that Whistleblower can use attaching evidences and concrete information that are accurate, therefore not based on simple inferences, and only in case:
 - the Whistleblower has **justified reasons** to believe that, if he/she made an internal report, it would not be followed up effectively or would lead to retaliation;
 - the Whistleblower has **justified reasons** to believe that the violation may constitute a danger to the public interest.
- 2) **Public disclosure** through press or electronic media or means of distribution capable of reaching a large number of people. The Whistleblower may make a public disclosure, under the following conditions:
 - he/she has already made an internal and external report, or directly an external one, **without any feedback** within the terms established.
 - He/she has **reasonable and substantiated causes** to believe that the violation may constitute an **imminent or obvious danger to the public interest**.
 - He/she has **reasonable and substantiated causes** to believe that the external report can entail a **risk of retaliation** or **not have an efficient feedback** based on the circumstances of

- the specific case (e.g. concealment or destruction of evidence; the recipient of the report is a person in collusion with the perpetrator of the violation)
- 3) Report to the competent judicial Authority.

It is recalled that, however, in the event of abuse of one of the external reporting channels, the Whistleblower is subject to disciplinary action by Dumarey, for possible damage to the Companies' image.

5.2 Report Management

When the Internal Auditor receives a report, he/she must:

1. give a written response to the Whistleblower confirming the receipt and acceptance of the report and convene the Ethical Committee, within 7 calendar days;
2. evaluate together with the other members of the Ethical Committee the admissibility of the report and, specifically, that there is no:
 - expressed unfoundedness due to the absence of suitable elements to justify investigations, which will be requested from the Whistleblower;
 - ascertained generic content of the offense report such as not to allow understanding of the facts;
 - suitable documentation alleged to the report of breaches;
3. inform the Surveillance Body ("SB") of reference concerning the received report and its management;
4. start investigations relating to the report together with the other members of the Ethical Committee, maintaining a dialogue with the Whistleblower until the end of the investigation. The Whistleblower and the Reported may be questioned by the Ethical Committee during the investigation phase. The Ethical Committee may possibly involve other figures (e.g. Facilitator);
5. within 3 months from of sending the acknowledgment of receipt, provide feedback and updates on the report, even if the investigation is not completed. It is specified that, in the event that the investigation does not have a definitive outcome yet, the Whistleblower is not authorized to contact the ANAC;
6. at the end of the investigation, Internal Auditor gives a feedback to the Whistleblower, demonstrating the measures planned or adopted or to be adopted and the reasons for this choice. It is specified that, in the event that the outcome of the investigation is negative and justified, the Whistleblower is not authorized to contact the ANAC.

5.3 Protection of the Reporter

Internal reporting channels made available by Dumarey guarantee, also through the use of encryption tools, the confidentiality of:

- Whistleblower and Reported's identities;
- report and related documentation contents.

The Internal Auditor and the other Ethical Committee members must be authorized by the Companies to treat personal data of which they come aware of.

There is a **prohibition on retaliation** against all subjects involved in the reporting process, including: dismissal, demotion, transfer of headquarters and any other action that has negative effects on employment contracts, as well as a series of other afflictive conduct, such as the request to undergo medical or psychiatric tests, and discriminatory actions resulting in economic or financial prejudice.

Whistleblower cannot be subject to any retaliation and is protected when:

- at the time of the report he/she had well-founded reasons to believe, from direct experience, that the information on the violations was true and fell within the objective scope of application of the legislation;

- he/she has respected the sequence of use of the various reporting channels.

Furthermore, the Whistleblower is not punishable in case of disclosing of information about breaches:

- covered by the obligation of secrecy;
- relating to the protection of copyright or the protection of personal data;
- which offend the reputation of the Facilitator or the Reported;

whether, at the time of disclosure or dissemination, there were justified reasons to believe that the disclosure/dissemination was necessary to reveal the violation.

The Whistleblower can inform ANAC about the retaliation he/she believes to have suffered and, consequently, ANAC informs the National Labor Inspectorate. Acts taken in violation of the prohibition on retaliation are void.

The protections towards the Whistleblower do not apply when the criminal liability of the Whistleblower for crimes of defamation or slander is established, even with a first degree sentence, or his/her civil liability, for the same reason, in cases of fraud or serious negligence. In these cases, Dumarey can also proceed with disciplinary sanctions.

5.4 Processing and archiving of Personal Data

The personal data of the Whistleblower, Reported, Facilitator and other third parties mentioned in the report or involved in the investigations of which Dumarey comes into possession as data controller will be processed in a lawful, correct and transparent manner towards the interested parties, pursuant to the GDPR, adopting all appropriate technical and organizational measures to guarantee their integrity and confidentiality.

Such data will be collected solely for the indicated, explicit and legitimate purposes, minimizing their processing, exclusively for the purposes of the investigation. The identity of the Whistleblower and any other information from which such identity can be deduced, directly or indirectly, cannot be revealed, without the express consent of the Whistleblower, to persons other than those competent to receive or follow up on the reports, expressly authorized to process such data (authorized persons under art. 29 GDPR).

Internal and external reports and the related documentation are kept, in compliance with confidentiality obligations, for the time necessary to process the report and in any case no later than 5 years from the date of communication of the final outcome of the reporting procedure.

5.5 Training

All employees, interns and employees under outsourcing contracts of Dumarey will receive an online or in-presence training concerning this procedure.

5.6 Procedure update

This procedure will be subject to yearly review in order to check its compliance with the most recent legislation. In case of eventual changes, it will be updated accordingly.

6.0 Attachments

Attachment 1: Internal Auditor's contacts



Attachment 1 -
Internal Auditor con

Attachment 2: Privacy notice



Attachment 2 -
Privacy Notice Whist

7.0 Revisions

Rev0 05/03/2024 English procedure issued

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