

	<b>Operating Procedure Whistleblowing</b>	<b>Code OP – 3 2019</b>
<b>Recipients: Prometeon Tyre Group S.r.l. and other Group companies</b>		

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## 1. INTRODUCTION

This Operating Procedure, issued in implementation of the Group's Code of Ethics and Code of Conduct and of the applicable national and international regulations, consistent with the sustainability objectives of Prometeon Tyre Group (the "**Company**", "**the Group**" or "**the Prometeon Group**"), defines the communication channels for reporting violations, suspected violations and inducements to commit violations of:

- laws and regulations;
- principles enshrined in the Code of Ethics and the Code of Conduct;
- internal control principles;
- company rules and procedures; and/or
- any other act or omission that may lead directly or indirectly to financial or image damage for the Group and/or the companies of the Group (hereinafter referred to as "Violations").

Employees and stakeholders who become aware of actual or potential Violations are required to immediately report them to the Company through the channels described in Section 5 "Whistleblowing Channels" (hereinafter referred to as "Reports"). Should whistleblowers wish, their anonymity will be guaranteed, it being understood that they will not face retaliation of any kind and that the utmost confidentiality will be ensured in the handling of the Report.

The purpose of this Operating Procedure is to describe and regulate the procedures for reporting Violations in order to enable corporate departments and delegated roles to verify the grounds for Reports and take appropriate action.

The procedure described below takes into account the regulatory developments in the field of Whistleblowing (i.e. EU Directive 2019/1937) and must be applied in compliance with local legal obligations that may arise from Whistleblowing, in particular with regard to the obligation to report to judicial or supervisory authorities and with regard to the processing of personal data and the protection of privacy.

## 2. SCOPE OF APPLICATION

This Operating Procedure applies to all Prometeon Group companies.

If the implementation of the Operating Procedure is prohibited or restricted by the law of the country where the Prometeon Group company operates, it will, with the support of HQ Legal, Corporate Affairs and Compliance, issue a specific local procedure to ensure compliance with the general principles set out in this Operating Procedure within the framework of locally applicable laws and regulations.

This Operating Procedure does not in any way alter, for the companies of the Prometeon Group under Italian law, the procedures for reporting to the Board of Statutory Auditors and to the Supervisory Bodies, where established, and their supervisory powers for the matters within their competence, in accordance with the provisions of current legislation and the Organisational Models adopted pursuant to Legislative Decree 231/2001.

It is understood that this Operating Procedure does not apply in the event that a claim is brought concerning products marketed by the Company.

### 3. DEFINITION OF VIOLATION

Pursuant to this Operating Procedure, "Violation" means any act or omission that does not comply with the principles enshrined in the Code of Ethics, in the Code of Conduct, in laws, regulations, company procedures and, in general, in internal control principles and/or that may directly or indirectly result in financial or image damage for the Group and/or Group companies.

### 4. CONTENT OF REPORTS

Reports may concern directors, auditors, employees of the Group and, in general, all those who operate in Italy and abroad in the name of and/or on behalf of the Company/Group companies, or have business relations with the same, including, by way of example but not limited to, auditing firms, partners, customers, suppliers, consultants, collaborators, institutions and public bodies.

A Report may be made by anyone with knowledge of a Violation, whether internal or external to the company, and may be anonymous or signed in the name of the whistleblower so that an accurate and adequate investigation can be carried out and, at the same time, cases of improper reporting are avoided.

A Report must contain the following information:

- Group Company to which the whistleblower belongs or with which they have business relations;
- description of the Violation (detailed description of the violation, persons/companies involved, place and time when the circumstance described occurred, any witnesses, evidence/documentation supporting that described in the report);
- if they decide to disclose their identity, name and surname of the whistleblower;

### 5. WHISTLEBLOWING CHANNELS

Reporting can be done through the Online Whistleblowing Channel available on the Company's website and accessible at the following link <https://prometeontyregroup.whistlelink.com/>.

The Online Whistleblowing Channel complies with legal requirements and security standards and guarantees the confidentiality of the whistleblower's identity, unless the whistleblower has consented to the disclosure of their identity.

For companies governed by Italian law and as far as the Supervisory Board ("SB") is concerned, the Report may also be addressed to [odv.ptg@prometeon.com](mailto:odv.ptg@prometeon.com).

If the potential whistleblower has doubts as to whether a particular conduct constitutes a Violation, they may informally discuss the matter with their supervisor or with the Legal, Corporate Affairs & Compliance function in HQ, who will handle the matter with the utmost confidentiality.

If the whistleblower does not have access to the Whistleblowing Channel, the Report may be made in writing and sent by post to the following address:

Internal Audit Department Prometeon Tyre Group, Viale Sarca 222 (Building 307), 20126 Milan, Italy.

### 6. CONFIDENTIALITY, PROTECTION AND PROHIBITION OF RETALIATION

The conduct covered by the Report will be considered with the utmost impartiality and confidentiality by all parties involved, in full compliance with the principles of the law and regulations on the processing of personal data and the protection of privacy.

Any kind of threat, retaliation, sanction or discrimination against the whistleblower and the reported person, or those who have cooperated in the investigation of the merits of the Report will not be tolerated.

Any threats or retaliation must be promptly reported on the basis of this Operating Procedure.

Prometeon Tyre Group reserves the right to take appropriate action against anyone who carries out, or threatens to carry out, acts of retaliation against those who have submitted Reports in compliance with this Operational Procedure, without prejudice to the right of the parties concerned to seek legal protection in the event that criminal or civil liability is found against the whistleblower due to the false nature of the declarations or reports.

It is understood that Prometeon Tyre Group may take the most appropriate disciplinary and/or legal measures to protect its rights, assets and image, against anyone who, in bad faith, has made false, unfounded or opportunistic Reports to the detriment of the Company, of the reported person or of other persons mentioned in the Report.

## **7. VERIFICATION ACTIVITIES AND ACTIONS**

After receiving the Report, whether received through the Online Whistleblowing Channel or by email or post, the appointed person within the Internal Audit Department ("Appointed Person"), with the support of the Legal, Corporate Affairs & Compliance function if the Report concerns the Appointed Person or a matter falling within the competence of the Supervisory Board, must preliminarily ascertain the merits of the Report, carrying out any activity deemed appropriate, in accordance with the timeframe and procedures provided for by the reference legislation.

At the end of the verification phase:

- if the Report is unfounded and it is decided not to proceed, the Appointed Person must formally close the Report; if the whistleblower reported via the Online Whistleblowing Channel, they will be notified of the closure of the procedure via the Online Whistleblowing Channel;
- if the Report proves to be well-founded, the Appointed Person must define a specific action plan that includes the appropriate corrective actions/measures, the persons in charge and the timeframe for implementation.

If the Report is found to be grounded, Prometeon will take disciplinary measures and/or any other action deemed appropriate to protect the Company and/or the Group companies.

## **8. IMPROPER REPORTS**

The Company reserves the right to take disciplinary action against the whistleblower in the event of abuse of the procedure (such as, for instance, whistleblowing that is manifestly opportunistic and/or with the sole purpose of harming the reported person or persons otherwise affected by the whistleblowing).

## 9. PROCESSING OF PERSONAL DATA

The personal data (including any special data, such as data revealing racial or ethnic origin, religious or philosophical beliefs, political opinions, membership of political parties or trade unions, as well as data concerning health or sexual orientation) of whistleblowers and of any other persons involved, acquired in connection with the management of the Reports, shall be processed in compliance with the applicable data protection regulations and limited to the data strictly necessary to verify the grounds of the Report and for the management thereof.

## 10. ROLES AND RESPONSIBILITIES

This procedure involves the following organisational figures:

**Internal Audit Department**, through the Appointed Person:

- manages and updates the channels for sending reports;
- receives, records and analyses reports received, involving the competent corporate functions and in particular the Legal, Corporate Affairs & Compliance function in relation to each Report to the Supervisory Bodies for matters falling within its competence (for companies governed by Italian law: Board of Statutory Auditors and Supervisory Bodies in accordance with current legislation and the Organisational Models adopted pursuant to Legislative Decree 231/2001);
- prepares specific intervention plans;
- ensures that documentation is obtained and archived for a period of five years after the conclusion of the verification activities;
- together with the Legal, Corporate Affairs & Compliance department, informs the SB and the Board of Statutory Auditors of Prometeon Tyre Group S.r.l. of reports received and actions in progress;
- ensures that this Operating Procedure is published on the Group Intranet.

**Legal, Corporate Affairs and Compliance:**

- supports the senior management of Group companies in ensuring that this Operating Procedure complies with local laws and regulations in force from time to time.
- supports the Appointed Person in the Internal Audit Department in analysing the Reports received through the channels described above for matters falling within the competence of the Supervisory Bodies.
- together with the Internal Audit Department, informs the SB and the Board of Statutory Auditors of Prometeon Tyre Group S.r.l. on reports received and actions in progress.

**December 2022**

**Roberto Righi – General Manager**

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