

WHISTLEBLOWING GUIDELINES PRIVACY POLICY

Internal reporting channel for persons dealing with the Carraro Group

This disclosure is addressed to all persons who deal with Carraro and are authorised to report any corporate offences (so called whistleblowing), as well as to all persons who may be involved in the process of managing the report.

The purpose of the whistleblowing reporting system is to support the dissemination of a culture of ethics, transparency and legality within the Company, also in order to guarantee and preserve the integrity of its assets.

Whistleblowing Guidelines, WBG, Procedure for the presentation and the management of reports of violations in the Carraro Group

Behaviours, acts or omissions that may be reported as harmful to the public interest and to the integrity of the Company consist in breach of:

1. specific European and national provisions;
2. Italian Legislative Decree No. 231/2001 and of the Organization, Management and Control Model pursuant to Italian Legislative Decree No. 231/2001 and/or of the Carraro Group Code of Ethics and Sustainability Policies. Please refer to paragraph 5.1 Subject of the Disclosure and 5.4 Examples of actions, events and behaviours that can be reported, WBG.

The Persons Entitled to File a Report

Internal / External Persons at the Company, as example: employees, collaborators, shareholders, consultants, employees and collaborators of Suppliers/third party companies, hereinafter also referred to as Whistleblowers, who, in this working context, have become aware of or have acquired information on relevant unlawful conduct. These persons are listed in article 3 of Italian Legislative Decree no. 24/2023 and indicated in paragraph 5.2 Who can make a whistleblowing disclosure, WBG.

Other persons apart from the whistleblower who can receive protection if involved in the disclosure:

These are other individuals or legal entities in the same workplace environment may also be involved in the disclosure process and will receive protection, even if they do not make the disclosure directly, e.g. the 'Facilitator', i.e. the person who assists the Whistleblower. These persons are listed in article 3 of Italian Legislative Decree no. 24/2023 and indicated in paragraph 5.3 Other persons apart from the whistleblower who can receive protection if involved in the disclosure, WBG.

The choice of the reporting channel is not at the whistleblower's discretion. The internal channel must be used as a priority and only then, where the conditions expressly established for by law have been met, is it possible to make an external disclosure. Recourse to a public disclosure is therefore a "last resort".

- **The Company internal channel is the only one that can be used for violations of item 2 above.**
- **The external reporting channel (set up and run by A.N.AC., the National Anti-Corruption Authority, Italian Public Authority) can only be used for**
 - **violations referred to item 1 above;**
 - **retaliation reporting.**

Please refer to paragraph 5.9 Object and procedures for submitting disclosures. What to report and how to do it, WBG.

The Company internal channel

The Company internal reporting channel, active and available, enables the submission of whistleblowing reports to the Company concerned:

- Carraro S.p.A., including foreign companies and one Italian company that have adopted only the Carraro Group Code of Ethics,
- Carraro Drive Tech Italia S.p.A.,
- SIAP S.p.A.,

➤ DriveService S.r.L.,

in the following form:

- **written: CarraroWB portal** (priority solution)

The CarraroWB portal can be freely accessed through a link available on the website www.Carraro.com, Corporate governance section (Whistleblowing): <https://www.carraro.com/en/who-we-are/whistleblowing>

This channel is the priority solution; it offers the maximum guarantees of security and anonymity. The portal has been designed to allow selective access only by authorised personnel using multi-factor digital authentication and encryption.

- **Other forms of written submission: registered post**, if it's possible for the whistleblower;
- **Other forms of submission, orally: messaging system on the CarraroWB portal; face-to-face meeting at the request of the whistleblower.**

"Reporting Manager": the committee appointed by the parent company, also known as the "WB Committee", whose members are as follows: HR Director, Compliance Officer, Internal Audit Manager and Legal Office. The WB Committee is responsible for managing whistleblowing reports on behalf of each company in Carraro Group.

Privacy Policy to the Whistleblower (hereinafter also the "User")
Information pursuant to art. 13 of Regulation (EU) 2016/679

Protection of the processing of personal data

Each Italian company of Carraro Group, each autonomously and independently, hereinafter also only the "Company", as "Data Controller" of personal data, provides you with the information regarding the processing of the Users' Personal Data in relation to Carraro Group Whistleblowing Guidelines (hereinafter the "Reporting procedure").

Information is provided within the context of the Reporting procedure and will be acquired through IT tools and/or through additional methods indicated in the specific documentation. All personal data will be processed pursuant to the current personal data protection legislation, specifically Regulation (EU) 2016/679 of the European Parliament and 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 ("GDPR"), Italian Legislative Decree no. 196/2003 ("Privacy code"), as amended by Italian Legislative Decree no. 101/2018, and any other regulations regarding the protection of personal data applicable in Italy, including the provisions of the Data Protection Authority, with full respect for fundamental rights and freedoms, with particular regard for the confidentiality of the identities of involved subjects and the security of the processing.

1. Data Controller

The Data Controller is each Company as addressee of the Whistleblowing, in the person of its legal representative pro tempore, with registered offices as following:

- **Carraro S.p.A.**: via Olmo 37, Campodarsego, Padova, Italy, tel. +39 049 9219111, certified email address carraro.group@legalmail.it;
- **Carraro Drive Tech S.p.A.**: via Olmo 37, Campodarsego, Padova, Italy, tel. +39 049 9219111, certified email address carrarodt.italia@legalmail.it;
- **SIAP S.p.A.**: via Monfalcone 4, Maniago, Pordenone, Italy, tel. +39 0427 706911, certified email address siap@legalmail.it;
- **Driveservice S.r.l.**: via Olmo 37, Campodarsego, Padova, Italy, tel. 049 9219111, PEC driveservice@legalmail.it

For other Carraro Group Companies different from the previous ones, the Data Controller is Carraro S.p.A..

2. Type, Purpose and legal basis of Personal Data processing

Type of Personal Data

The personal data processed are included into the following categories:

- **Personal data of the Whistleblower, in the case of reports made non-anonymously through the dedicated portal:** optional commons (name, surname, telephone number, email address, type of relationship with the Company) voluntarily provided by the Whistleblower.
- **Personal data of the Whistleblower, in the case of reports made non-anonymously through channels other than the portal** (registered letter with advice of receipt or at a specific meeting requested): voluntarily provided by the Whistleblower.
- **Personal data relating to the reported person(s) and/or any other persons mentioned in the report:**
The data that can be processed are those that the Whistleblower has provided in order to represent the facts described in the report.

The Company is not able to determine in advance the data to be reported, which may therefore also include particular data or data relating to criminal convictions and offences.

If among the Personal Data provided there were data belonging to Special categories of data or relating to criminal convictions and offences, as defined in art. 9 paragraph 2 letter g) e f) and art. 10 of the GDPR⁸, the same will be processed only upon User's consent and just only for the following purposes. If the particular and judicial data refer to the Reported Person and/or third parties, they will be treated in compliance with articles 9 paragraph 2 letter g) and f) 10 of the GDPR.

Purpose of Personal Data processing

Personal data provided by the User will be managed by the Company solely and exclusively for the purposes of

- the preliminary assessment and classification of the report;
- the management of the report to verify the validity of the reported fact, including issuing acknowledgement of receipt to the Whistleblower within seven days of receipt and acknowledgement within three months of receipt; and taking any measures, including disciplinary measures, that may be necessary;
- to establish, exercise or defend a right in court, should this be necessary.

The provision of Personal Data by the User is optional; anonymous reporting is also accepted. Such reports will only be managed if they are adequately detailed.

It is up to each Whistleblower to decide which further Personal Data to provide. The more details in the report, the greater the possibilities for the Data Controller to intervene.

The Personal Data indicated above may be integrated and/or updated on the basis of publicly available information and/or collected by third parties and/or directly by the Whistleblower and/or already in the availability of the Data Controller, also in order to verify the validity of the Report.

Legal basis of the personal data processing

- the fulfilment of a legal obligation to which the Data Controller is subject, pursuant to article 6(1)(c) of the GDPR in accordance with Italian Legislative Decree no. 24 /2023, articles 4 and 5, concerning "the protection of persons who report breaches of Union law and laying down provisions concerning the protection of persons who report breaches of national laws", implementing Directive (EU) 2019/1937, the so-called Whistleblowing Directive and Italian Legislative Decree no. 231/2011 article 6 paragraph 2 bis, also in order to protect the interests or fundamental rights of the Whistleblower or those of other persons.

⁸ Special categories of Personal Data Processing of personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, and the processing of genetic data, biometric data for the purpose of uniquely identifying a natural person, data concerning health or data concerning a natural person sexual life or sexual orientation shall be prohibited

- The legitimate interest of the Whistleblower pursuant to article 6 paragraph 1 letter f) of the GDPR with reference to reportable conduct by choice of the Company (e.g. Sustainability Policies), reference paragraph 5.1 Subject of the Disclosure and the possible defence of rights in the course of judicial or extrajudicial proceedings and in the context of disputes arising in connection with the report.
- The safeguarding of the vital interests of the Whistleblower or another natural person pursuant to article 6 paragraph 1 letter d) of the GDPR.

3. Processing methods and storage period

The Company may acquire the Personal Data provided by the User

- by filling the "Submit new report" form (electronically or in writing), either electronically, using the CarraroWB portal, which can also be used for submitting a meeting request, or in paper form, in the case of a registered letter with return receipt;
- during confidential 'dialogue' between the Whistleblower and the Reporting Manager, 'Check Report Status - Secure Inbox' (dialogue functionality between the Whistleblower and the Reporting Manager, only in case of the web portal usage) or orally in the case of a meeting request. If an oral disclosure is made during the course of the meeting, it will be logged in a report, with the whistleblower's consent. The whistleblower will be asked to verify, rectify or confirm the report by signing it (via 'secure inbox') (see Section 6 Reporting management pathway of Reporting procedure).

The User's Personal Data will be processed, with the support of computer and telematic tools and / or manually (for example in the case of paper support), use limited to the minimum necessary, foreseeing the uploading of all reports within the dedicated portal, limited to the purposes set out above and in such a way as to guarantee the confidentiality and security of the same.

The internal reporting channel (CarraroWB) must guarantee confidentiality, including through the use of encryption where IT tools are used:

- of the whistleblower;
- of the facilitator;
- of the person involved or in any case of the persons mentioned in the report;
- of the content of the report and of the relevant documentation;

to guarantee the right of the Whistleblower and of the other persons mentioned in the report not to be subjected to retaliation by colleagues or superiors or other Company representatives (prohibition of retaliation) or to risk having their report unheard; employ appropriate security measures (file encryption, https protocol), organizational, technical and physical, to protect the information from alteration, destruction, loss, theft or improper or illegitimate use.

Please note that your Personal Data is always processed only by the personnel authorized and instructed by Data Controller that is the Reporting Manager.

The Reporting Manager even if there is only a suspicion that the disclosure may relate to a breach of the 231 Model and/or of the Code of Ethics or that the disclosure may be relevant or pertinent to that field – will immediately inform the qualified Supervisory Body, who will also receive progress updates (reference to paragraph 6.3 Preliminary assessment and classification of the disclosure, Reporting procedure).

The data will not be disseminated.

Reports and related documentation are kept for as long as necessary for the processing of the report and in any case no longer than five years from the date of the communication of the final outcome of the report handling process.

4. Recipients of Personal Data

Without prejudice to the communications made in compliance with legal obligations (considering any specific local laws), the User's Personal Data will be transmitted or will be made visible, exclusively for the purposes set out above, to Carraro Group's companies and/or any third parties during the management process

(reference paragraph 6 Whistleblowing Guidelines), possibly including the competent Supervisory Body, in the interest of the Whistleblower (whose report is managed) and in the legitimate interest of each Company, always ensuring the security and confidentiality of the breach reports and in the interest of the Whistleblower.

The data may also be processed by external consultants and third parties with technical functions (e.g. the IT platform provider), who act as data processors and have signed a specific contract regulating the processing entrusted to them and their obligations regarding data protection and security of processing pursuant to Article 28(3) of the GDPR.

Personal data may also be transmitted to other entities, on the basis of laws or regulations (e.g. Public Authorities, Judicial Authorities, Court of Auditors and A.N.AC.), all of which are autonomous Data Controllers.

In the case of criminal proceedings that may be instituted, the identity of the Whistleblower will be kept secret in the manner and within the limits provided for by article 329 of the Italian Code of criminal procedure. In the context of disciplinary proceedings, the identity of the Whistleblower shall not be disclosed in all cases where the allegation of the disciplinary charge is based on investigations that are separate from and additional to the report, even if consequent to it, whereas it may be disclosed where three conditions are met, together, as follows (a) that the charge is based, in whole or in part, on the report, (b) that knowledge of the identity of the Whistleblower is indispensable for the Person reported defence, or and (c) that the Whistleblower has given his/her express consent to the disclosure of his/her identity.

5. Limitations to Minors' Personal Data

If the User is a minor, please do not upload any User's Personal Data without the consent by the person who holds parental responsibility over the same. Should the Data Controller become aware that has collected Personal Data from a minor without the consent of the person exercising parental authority over him/her, it shall promptly delete such information. Should anyone believe that the Controller has collected Personal Data from a minor, he/she is invited to contact the Data Controller at the PEC address indicated in paragraph 1.

6. Transfer of Personal Data to a Third Country

Personal Data provided by the User will not be transferred outside the EU.

For the sole case of managing the report related to foreign company, in the event that the transfer of Personal Data is necessary to establish, exercise or defend a right in court, such transfer, in the absence of an adequacy decision (article 45 of the GDPR) or appropriate safeguards (article 46 of the GDPR) would be managed as an exception under article 49 paragraph 1 of the GDPR.

7. Rights of the Data Subject (User)

The Data Subject has the right, at any time, to obtain confirmation of the existence or non-existence of the data provided. He/she also has the right to request, in the forms provided by law, the rectification of inaccurate personal data and the supplementation of incomplete data and to exercise any other rights under articles 18 to 22 of the GDPR where applicable. In the event that the Data Subject has given consent to the disclosure of his/her identity in the context of disciplinary proceedings, he/she has the right to revoke that consent at any time, without, however, affecting the lawfulness of the processing, based on the consent, carried out prior to the revocation. Should the Data Subject consider that the processing has been carried out in a manner that does not comply with the GDPR and the Privacy Code, he/she may appeal to the Data Protection Supervisory Authority, for Italy Garante Privacy, pursuant to article 77 of the GDPR. Further information on Data Subject rights regarding the protection of personal data can be found on the website www.garanteprivacy.it.

To submit requests relating to the exercise of his/her rights as listed above, the Data Subject may contact the Data Controller by sending his/her requests to the PEC address indicated in paragraph 1, using the Form available on the Data Protection Supervisory Authority at the web address: <https://www.garanteprivacy.it/web/guest/home/docweb/-/docweb-display/docweb/1089924>

8. Cookie Policy

The online portal used by the Company does not use cookie in order to ensure the confidentiality of the User.

Privacy Policy to the Person(s) reported and/or any other Persons involved in the report (hereinafter also both the "Person reported")

Information pursuant to Articles 13 and 14 of Regulation (EU) 2016/679

The following information is provided for purposes of transparency in relation to the Person reported in a whistleblowing report,

1. Categories of Personal Data and source of collection

Personal Data related to the Person reported are collected through the report and related documentation provided by the Whistleblower.

2. Purpose of Personal Data processing

Personal Data provided by the Whistleblower will be processed by the Company solely and exclusively for the purposes indicated in paragraph 2 above.

3. Rights of the Data Subject (Person reported)

The Data Subject has the right to obtain the following from the Data Controller, if applicable:

- **Right to be informed** – the right to be informed of the processing of his/her personal data pursuant to articles 12 and 14 of the GDPR where possible in compliance with the obligations of secrecy and confidentiality of reporting management within the whistleblowing system.
- **Other rights of the Data Subject** – all other Data Subject's rights under the GDPR can be exercised (via request to the Data Controller or complaint) provided that there cannot be an effective and concrete prejudice to the confidentiality of the Whistleblower and/or to the pursuit of goals of compliance with legislation on reporting unlawful conduct. In such cases, therefore, the Data Subject is also precluded, where he/she considers that the processing that concerns him/her violates his/her rights, from contacting the Data Controller and, if necessary, in the absence of a response from the latter, from complaining to the Data Protection Supervisory Authority, pursuant to article 2 undecies of Italian Legislative Decree no. 196/2003 as amended (Privacy Code), implementing Article 23 of the GDPR.

4. Source of personal data

The source of the personal data of the Person reported is the Whistleblower.

5. Referral

Without prejudice to the information highlighted in the previous paragraphs, please refer to the corresponding paragraphs in the section "Whistleblower" for further information relating to the processing of personal data.