INFORMATION ON THE PROCESSING OF PERSONAL DATA IN THE CONTEXT OF THE VIOLATION REPORTS PROCEDURE - SO-CALLED WHISTLEBLOWING [1]

Internal reporting channel for persons who have relations with the Carraro Group

This information is addressed to all persons who relate to Carraro and are entitled to report any corporate wrongdoing, as well as to all persons who may be involved in the reporting management process.

The whistleblowing system aims 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 the company's assets.

Whistleblowing Guidelines, LGWB, Procedure for the submission and management of violation reports in the Carraro Group

Behaviours , acts or omissions that harm the public interest and the integrity of the private entity and which consist of:

1. **violations of specific European and national provisions;**
2. **violations of Legislative Decree no. 231/2001 and of the Organisation, Management and Control Model pursuant to Legislative Decree no. 231/2001 and/or the Code of Ethics of the Carraro Group and the Sustainability Policies. Please refer to paragraph 5.1 Subject of the report and 5.4 Examples of actions, facts and conducts that can be reported LGWB.**

The Subjects entitled to submit the report:

Internal and external parties to the Company, by way of example: employees, collaborators, shareholders, consultants, employees and collaborators of Suppliers/third-party companies, hereinafter, also referred to as the "Whistleblower", who in the context of work, have become aware of or have acquired information on significant unlawful conduct. These objects are listed in art. 3 of Legislative Decree no. 24/2023 and indicated in paragraph 5. 2 Who can make the LGWB report.

Other Subjects, other than the Whistleblower, who enjoy protection in the event of involvement in the report:

These are any natural or legal persons in the same working context as the Whistleblower who, although not directly making the report, are involved in the reporting process, e.g. the "Facilitator", i.e. the person assisting the Whistleblower. Theseobjects are listed in art. 3 of Legislative Decree no. 24/2023 and indicated in paragraph 5.3 Other parties other than the Whistleblower who enjoy protection in the event of involvement in the LGWB report.

The reporting channels that can be used are:

- **internal (established by each Italian company of the Carraro Group; foreign companies, except for local regulatory constraints, are included in the Carraro Spa portal);**
- **external (established and managed by the National Anti-Corruption Authority, A.N.AC.);**
- **public dissemination (e.g. through the press, electronic means or means of dissemination that can reach a large number of people);**
- **report to the judicial authority. Please refer to paragraph 5.8 The procedures for submitting LGWB reports.**

The choice of the reporting channel is not at the discretion of the Whistleblower, the internal channel must be used as a priority and, only when the conditions expressly provided for by the legislation are met, it is

[1] **Legislative Decree no. 24 of 2023, implementing European Directive 2019/1937, repeals the previous national legislation on whistleblowing and includes in a single regulatory text, for the public and private sectors, the protection regime for persons who report illegal conduct of which they have become aware in a work context (so-called whistleblowing).**
An integrated system of rules is introduced, intended for the public and private sectors, which coordinates European law and national law, with the aim of encouraging the reporting of wrongdoing that undermines the public interest or the integrity of the public administration or private entity.

possible to make an external report or public disclosure. The use of public disclosure is then a sort of last resort.

- **The internal reporting channel is the only one that can be used for violations of point 2 above.**
- **The external reporting channel (established and managed by the A. N.AC.) can only be used to**

- the violations referred to in point 1 above, if the conditions expressly provided for by the legislation are met;

- and the reporting of retaliation. Please refer to paragraph 5.9 Subject matter and procedures for submitting reports, What and how LGWB can be reported.

The Carraro Group's internal reporting channel

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

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

in the manner described below, namely:

- **in written form: CarraroWB portal [2](priority solution)**
  The CarraroWB portal is freely accessible via a link available on the www.Carraro.com website, Corporate governance section (Violation reports):
  https://www.carraro.com/it/chi-siamo/whistleblowing
  The use of this tool is the priority solution; it is able to guarantee the highest level of confidentiality and security. It is designed to allow selective access only by authorized personnel, with multi-factor computer authentication and uses encryption tools.
- **Other method, in written form: registered mail with return receipt**
  It is also possible to make the report by registered mail with return receipt, if possible for the Whistleblower, reporting on the envelope the words "WB violation report referred to the Company (to be specified) - confidential and confidential", by contacting the Report Manager, at the ordinary mail address of the registered office concerned.
- **Other modality, in oral form: messaging system included in the CarraroWB portal; at the request of the Reporting person, by direct meeting, which must be fixed within a reasonable time.**
  The request for a meeting must be submitted using the CarraroWB portal.

"Whistleblowing Manager": a collegial person, identified at the parent company, also referred to as the "WB Committee", composed as follows: HR Director, Compliance Director, two members of the Legal Department. It deals with the management of reports, as an internal party for Carraro S.p.A. and, on the basis of specific intra-group contractual provisions, as an external party for the other companies of the Group.

Privacy Policy for the Whistleblower (hereinafter also "User")

Information pursuant to art. 13 of Regulation (EU) 2016/679

Protection of the processing of personal data

---

[2] **"CarraroWB Portal": IT platform used by the Carraro Group, accessible via a link available on the www.Carraro.com website, Corporate governance section (Violation Reports) and usable to make violation reports through an internal channel, which will be addressed to the Company concerned: Carraro Spa (including foreign companies and an Italian company that have adopted only the Code of Ethics of the Carraro Group), Carraro Drive Tech Italia Spa, SIAP Spa and DriveService Srl.**

Each Italian company of the Carraro Group, each autonomously and independently, hereinafter also referred to as the "Company", in its capacity as "Data Controller", provides the information regarding the processing of the Whistleblower's Personal Data within the framework of the Whistleblowing Guidelines, Procedure for the submission and management of violation reports in the Carraro Group (hereinafter "reporting procedure").

The information provided by the Whistleblower as part of the reporting procedure will be acquired by means of IT tools and/or through the additional methods indicated in the same reporting procedure. All personal data will be processed in accordance with the current legislation on the protection of personal data, meaning 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 ("GDPR"), Legislative Decree no. 196/2003 as amended by Legislative Decree no. 101/2018 as well as any other legislation on the protection of personal data applicable in Italy, including the provisions of the Guarantor, in full compliance with fundamental rights and freedoms, with particular regard to the confidentiality of the identity of the Whistleblower, of the person involved, of the persons in any case mentioned in the report, as well as of the content of the report and the related documentation and the security of the processing.

1. Personal Data Controller

The Data Controller (hereinafter also referred to as the "Data Controller"), in the person of its pro tempore legal representative, depending on the Company to which the report is addressed, is:

- **Carraro S.p.A. : with registered office in via Olmo 37, Campodarsego, PD, tel. 049 9219111, PEC carraro.group@legalmail.it;**
- **Carraro Drive Tech Italia S.p.A. : with registered office in via Olmo 37, Campodarsego, PD, tel. 049 9219111, PEC carrarodt.italia@legalmail.it;**
- **SIAP S.p.A. : with registered office in via Monfalcone 4, Maniago, PN, tel. 0427 706911, PEC siap@legalmail.it;**
- **Driveservice S.r.l. : with registered office in via Olmo 37, Campodarsego, PD, tel. 049 9219111, PEC driveservice@legalmail.it.**

In the case of a report addressed to another company of the Carraro Group, the Data Controller is Carraro S.p.A..

2. Types of data, purposes and legal basis of data processing

<u>Type of data that can be processed</u>

The personal data subject to processing fall into the following categories:

- **Personal data of the Whistleblower, in the case of reports made through the dedicated platform: optional municipalities (name, surname, telephone contact, email address, type of relationship with the Company) voluntarily communicated by the Whistleblower.**
- **Personal data of the Whistleblower, in the case of reports made through channels other than the platform (registered mail with return receipt or at the time of a specific meeting requested): communicated voluntarily by the Whistleblower.**
- **Personal data relating to the Referred Person(s) and/or any other persons mentioned in the report: the data that can be processed are those that the Whistleblower intended to provide to represent the facts described in the reporting.**

The Company is not able to determine a priori the data subject to the report, which may therefore also include particular data or data relating to criminal convictions and offences.

If the Personal Data provided by the Whistleblower contains data belonging to special categories of data or relating to criminal convictions and offences, as indicated in Article 9, paragraph 2, letters g) and f) [3] and

---

[3] Data belonging to particular categories pursuant to art. 9 of the GDPR: Personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, as well as processing genetic data,

Article 10 [4] of the GDPR, the same will be processed only with the consent of the User and only for the purposes indicated below.

Purposes of the processing of Personal Data

The Personal Data provided by the User will be processed by the Company only and exclusively for:

- **the preliminary assessment and classification of the report, also with the involvement of the internal contact person [5];**
- **the management of the report[6] to verify the validity of the fact being reported, including the issue of the acknowledgement of receipt to the Whistleblower within seven days of receipt and the response within three months of the acknowledgement of receipt[7]; and the adoption of any measures, including disciplinary measures, that may be necessary, also with the involvement of the Internal Contact Person;**
- **ascertain, exercise or defend a right in court, if necessary.**

The provision of Personal Data by the User is optional; anonymous reporting is also accepted. This report will be taken into consideration only where adequately substantiated.
Instead, it is up to each Whistleblower to decide what additional personal data to provide. The more details there are in the report, the greater the chances for the Data Controller to intervene.

The Personal Data indicated above may be supplemented and/or updated on the basis of publicly available information and/or collected from third parties and/or directly from the Whistleblower and/or already available to the Data Controller, also with the involvement of the internal Contact Person in order to verify the validity of the Report.

The legal basis for the processing of the Personal Data provided is

- **the fulfilment of a legal obligation to which the Data Controller is subject, pursuant to art. 6 paragraph 1 letter c) of the GDPR in accordance with Legislative Decree no. 24/2023, arts. 4 and 5, concerning "the protection of persons who report breaches of Union law and containing provisions concerning the protection of persons who report breaches of national regulatory provisions", in implementation of Directive (EU) 2019/1937, so-called "Breach of the Statute of Directors". Whistleblowing Directive and Legislative Decree no. 231/2011 art. 6 paragraph 2 bis, also in order to protect the interests or fundamental rights of the Whistleblower or those of other persons.**
- **The legitimate interest of the Data Controller pursuant to Article 6, paragraph 1, letter f) of the GDPR with reference to conduct that can be reported by the Company's choice (e.g. Sustainability Policies), reference paragraph 5.1 Subject of the LGWB report and the possible defense of rights during judicial or extrajudicial proceedings and in the context of disputes arising in relation to the report.**

---

biometric data for the purpose of uniquely identifying a natural person, data relating to health or data relating to a person's sex life or sexual orientation.

[4] Art. 10 GDPR: The processing of personal data relating to criminal convictions and offences or related security measures on the basis of Article 6(1) shall only take place under the control of a public authority or if the processing is authorised by Union or Member State law providing for appropriate safeguards for the rights and freedoms of data subjects.

[5] "Internal contact person": the local HR Manager (HRBP), identified by each of the companies Drive Tech Italia Spa, SIAP Spa and DriveService Srl, as the person who, if involved by the Whistleblowing Manager, ensures coordination with the Manager and a better knowledge of the organisational context of reference, in compliance with the confidentiality obligations set out in this Procedure.

[6] The rules for managing reports are illustrated in the Whistleblowing Guidelines document. Even if the Whistleblower provides his/her personal details, the portal and its management guarantee the confidentiality: - of the identity of the Whistleblower, - of the person involved, - of the persons in any case mentioned in the report, as well as - of the content of the report and related documentation.

[7] Art. 2 Definitions of Legislative Decree no. 24/2023, letter o) "Feedback": communication to the Reporting person of information relating to the follow-up that is given or intended to be given to the report.

- **The protection of the vital interests of the Whistleblower or of 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:

- **when submitting the report, by filling in the "New Report – Send a new report" form, electronically using the CarraroWB portal, which can also be used for the submission of a meeting request, or in paper form, in the case of registered mail with return receipt.**
- **during the confidential "dialogue" between the Whistleblower and the Report Manager, "Check the status of the report – Secure Inbox" (dialogue functionality between the Whistleblower and the Report Manager, only when using the web portal) or orally in the event of a meeting request. In the case of an oral report, during a meeting, the same is documented, subject to the Whistleblower's consent, by means of minutes. The Whistleblower is required to verify, correct or confirm the report with his signature (via "Secure Inbox") (reference par. 6 Procedural process for managing the LGWB report).**

Personal Data will be processed, with the support of IT and telematic tools and/or manually (e.g. in the case of paper support), use limited to the minimum necessary, providing for the uploading of all reports within the dedicated platform, limited to the purposes set out above and in such a way as to guarantee their confidentiality and security.

The dedicated platform is able to guarantee confidentiality, also through the use of encryption tools:
- **of the Reporting person;**
- **of the facilitator [8];**
- **of the person involved or in any case of the subjects mentioned in the report;**
- **the content of the report and the related documentation;**

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

It should be noted that in any case the Personal Data will be processed only by authorized and duly trained personnel, i.e. by the Whistleblowing Manager. Ifthe Whistleblowing Manager has even the slightest suspicion that the report may be due to a violation of Model 231 and/or the Code of Ethics, or may be relevant and relevant in this context, it shall immediately inform the competent Supervisory Body, updating it on progress (reference par. 6.3 Preliminary assessment and classification of the LGWB report).

The data will not be disseminated.

The Reports and the related documentation are kept for the time necessary to process the report itself and in any case no longer than five years from the date of communication of the final outcome ofthe report management process.

4. Recipients of Personal Data

---

[8] **Art. 2 Definitions of Legislative Decree no. 24/2023, letter h) "Facilitator": natural person who assists the Whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential. Letter n), "follow-up": means the action taken by the person entrusted with the management of the report**
to assess the existence of the facts, the outcome of the investigations and any measures taken.

Without prejudice to communications made in compliance with legal obligations (taking into account any specific local regulations on the subject), the Personal Data provided by the User may be communicated or in any case made visible, in close relation to and compatibly with the purposes set out above, to the Carraro Group Company to which the report is addressed (Carraro S.p.A. for foreign companies), to the Reporting Manager and/or to any third parties as part of the management process (reference par. 6 Procedural process for managing the LGWB report), including possibly the competent Supervisory Body also in its capacity as Substitute for the Whistleblowing Manager in the event of a conflict of interest [9], to protect the individual Whistleblower (whose report is managed) and the Group Company, always ensuring the security and confidentiality of the reports and in the interest of the individual 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 that precisely regulates the processing entrusted to them and the obligations regarding data protection and processing security pursuant to art. 28, paragraph 3 of the GDPR.

Personal data may also be transmitted to other subjects, based on laws or regulations (e.g. Public Authorities, Judicial Authorities, Court of Auditors and A.N.AC.), all independent Data Controllers.

In the context of any criminal proceedings instituted, the identity of the Whistleblower will be covered by secrecy in the manner and within the limits provided for by art. 329 of the Code of Criminal Procedure.

In the context of disciplinary proceedings, the identity of the Whistleblower will not be revealed in all cases in which the challenge to the disciplinary charge is based on separate and additional investigations with respect to the report, even if consequent to the same, while it may be revealed where three conditions are met, namely (a) that the complaint is based, in whole or in part, on the report, (b) that knowledge of the identity of the Whistleblower is essential for the defense of the Reported Person or (c) the Whistleblower has expressed a specific consent to the disclosure of his or her identity.

5. Limitations on Children's Personal Data

If the User is a minor, it is requested not to provide any Personal Data without the consent of the person exercising parental authority. If the Data Controller becomes aware that it has collected Personal Data from a minor, without the consent of the person exercising parental authority over him/her, it must promptly delete such information. Anyone who believes that the Data Controller has collected Personal Data from a minor is invited to contact the Data Controller at the PEC address indicated in paragraph 1.

6. Transfer of Personal Data to a Third Country

The Personal Data provided by the User will not be transferred outside the EU, **except in cases of handling the report from or concerning a foreign company, if the transfer of personal data is necessary to establish, exercise or defend a right in court. Sucha transfer, in the absence of an adequacy decision (Art. 45 of the GDPR) or adequate safeguards (Art. 46 of the GDPR) would be handled as an exception pursuant to Art. 49 paragraph 1 of the GDPR.**

7. Rights of the Data Subject (User)

The User has the right, at any time, to obtain confirmation of the existence or otherwise of the data provided. He also has the right to request, in the forms provided for by law, the correction of inaccurate personal data and the integration of incomplete data and to exercise any other right pursuant to Articles 18 to 22 of the GDPR where applicable. If you have given consent to the disclosure of your identity in the context of disciplinary proceedings, you have the right to revoke this consent at any time, without, however, affecting the lawfulness of the processing, based on consent, carried out before the withdrawal.

---

[9] **LGWB, Definitions section: "Conflict of Interest", par. 6.1 "Presentation of the so-called "Conflict of Interest". Carraro Group internal reporting", par. 6. 3 "Preliminary assessment and classification of the report".**

If you believe that the processing has taken place in a manner that does not comply with the GDPR and the Privacy Code, you may contact the Guarantor for the Protection of Personal Data, pursuant to art. 77 of the same GDPR. Further information regarding your rights on the protection of personal data can be found on the website of the Guarantor for the Protection of Personal Data at www.garanteprivacy.it.

To submit requests relating to the exercise of their rights as listed above, the Data Subject may contact the Data Controller by sending their requests to the PEC address indicated in par. 1, using the Form available on the website of the Privacy Guarantor https://www.garanteprivacy.it/web/guest/home/docweb/-/docweb-display/docweb/1089924.

8. Cookie Policy

The web portal used by the Company does not use cookies inorder to ensure the maximum confidentiality of the Whistleblower.

Privacy Policy for the Reported Person and other parties other than the Whistleblower who enjoy protection in the event of involvement in the report
Information pursuant to art. 13 and 14 of Regulation (EU) 2016/679

The following information is provided for the purpose of transparency towards the Reported Person and any interested party potentially mentioned in a report (hereinafter jointly "Reported")

1. **Categories of Personal Data and Source of Collection**

The personal data relating to the Whistleblower and any other persons mentioned in the report are collected through the report and related documentation provided by the Whistleblower.

2. **Purposes of the processing of Personal Data**

The Personal Data provided by the User will be processed by the Company only and exclusively for the purpose indicated in paragraph 2 of the "Whistleblower" section above.

3. **Rights of the data subject**

The Data Subject has the right to exercise the following rights, where applicable, vis-à-vis the Data Controller:

- **Right to information – the right to be informed about the processing of your personal data pursuant to Articles 12 and 14 of the GDPR, where possible in compliance with the obligations of secrecy and confidentiality of handling the report within the whistleblowing system.**
- **Other rights of the Data Subject – the other rights of the Data Subject provided for by the GDPR can be exercised (with a request to the Data Controller or with a complaint) provided that there can be no actual and concrete prejudice to the confidentiality of the identity of the Whistleblower and/or to the pursuit of the objectives of compliance with the legislation on the reporting of unlawful conduct. Pursuant toArticle 2 undecies of Legislative Decree no. 196/2003 and subsequent amendments (Privacy Code), in implementation of Article 23 of the GDPR, in such cases, the Reported Party is in any case precluded from contacting the data controller even if he believes that the processing concerning him violates his rights.**

4. **Referral**

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