



## Whistleblowing Operating Procedure

### 1. INTRODUCTION

The “Whistleblowing Operating Procedure” (hereinafter the “**Operating Procedure**”), issued in implementation of the Code of Ethics and Code of Conduct of the Group (as defined below), applicable national and international regulations, and its sustainability goals, describes how whistleblowing reports are handled, with particular reference to their lifecycle, and defines reporting channels for the proper reporting of violations, suspected violations, and inducement to commit violations, understood as, by way of example, but not limited to:

- administrative, accounting, civil or criminal offenses;
- unlawful conduct relevant under Legislative Decree No. 231 of June 8, 2001, or similar legislation in force in other countries where the Group operates, or violations of the organization and management models provided therein, where applicable;
- offenses committed in violation of European Union legislation relating to, among others, the following areas: public tenders; financial services, products and markets and prevention of money laundering and financing of terrorism; product safety and compliance; privacy and data protection;
- acts or omissions affecting the financial interests of the European Union;
- acts or omissions in violation of European Union rules concerning the internal market, impairing the free movement of goods, persons, services and capital;
- conducts contrary to the principles enshrined in the Group Code of Ethics, Group Code of Conduct and Group Policies or Operating Procedures;
- any other act or omission that may directly or indirectly result in economic-patrimonial or image damage to the Group (hereinafter the “**Violations**”).

This Operating Procedure also takes into account relevant regulatory developments in order to encourage the use of this instrument and ensure that Whistleblowers (as defined below) are protected from retaliation and negative consequences<sup>1</sup>.

Employees and stakeholders, as described in more details in Section 6.1, who are aware of actual or potential Violations (hereinafter the “**Whistleblowers**”) are required to report them immediately through the reporting channels listed in Section 4 “Reporting Channels” (hereinafter the “**Report(s)**”).

Should the Whistleblowers wish to do so, 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<sup>2</sup>, as further explained in the remainder of this Operating Procedure.

### 2. SCOPE

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<sup>1</sup> This includes, but is not limited to, EU Directive 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law and Legislative Decree No. 24 of March 10, 2023, implementing the aforementioned EU Directive.

<sup>2</sup> It should be noted that, in the case of Reports pursuant to Legislative Decree 24/2023, the protective measures are limited only to Reports that concern Violations that affect the public interest or the integrity of the private entity (Article 2 of Legislative Decree 24/2023).



This Operating Procedure applies to Prometeon Tyre Group S.r.l. and its subsidiaries and branches (hereinafter, jointly, the “**Group**” or “**Prometeon**”).

The Operating Procedure applies to Group Personnel, as defined in Section 6.1., stakeholders and other third parties who witness an offense or wrongdoing referring to Personnel.

Where required by locally applicable laws and regulations, specific local operating procedures will be issued with the support of the Group Compliance Department.

This Operating Procedure does not modify the procedures for reporting to the Board of Statutory Auditors and the Supervisory Board (hereinafter, also, “**SB**”), where established, and their supervisory powers for matters under their respective jurisdiction, in accordance with the requirements of locally applicable legislation and the Organizational Models adopted (by way of example, the Organizational Model adopted, in Italy, pursuant to Legislative Decree 231/2001 and, in Spain, pursuant to Article 31 bis C.P.).

### **3. ROLES AND RESPONSIBILITY**

A fundamental principle to be respected is that Reports must be handled with uniformity and consistency of valuation, to prevent similar situations from resulting in different decisions. This principle is fundamental to comply with the purposes of the regulations and to ensure equal treatment for all Group employees.

The roles and responsibilities of the relevant corporate departments, as well as the Persons Designated<sup>3</sup> to handle Reports within them, are described below.

#### **The Designated Persons within the Internal Audit Department have the following duties:**

- Managing and updating the reporting channels for sending Reports;
- Accessing the “Whistlelink” platform;
- Receiving, recording and analyzing Reports, involving the relevant departments when strictly necessary for the management of the Report and/or the resolution of the case. In particular, the Compliance Department should always be involved in relation to any Report having related to matters within the competence of the SB, where applicable<sup>4</sup>;
- Preparing specific action plans;
- Ensuring that documentation is obtained and archived for a period of five years after the conclusion of audit activities;
- Together with the Compliance Department, informing the Supervisory Bodies, where established, about the Reports received that fall under their purview and the related actions being taken;
- Ensuring that this Operating Procedure is published on the Group's intranet and website.

#### **The Compliance Department has the following tasks:**

- Supporting the top management of the Group companies in order to ensure that this Operating Procedure is adopted, taking into account compliance with applicable local laws and regulations;

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<sup>3</sup> The Designated Person(s) is the individual identified within the Internal Audit, Compliance, and Human Resources & Organization Departments, as appropriate, with suitable skills to handle the Reporting, and appointed pursuant to Article 29 of EU Reg. 679/2016.

<sup>4</sup> For companies under Italian law: Board of Statutory Auditors and Supervisory Bodies, as prescribed by current legislation and the Organizational Models adopted pursuant to Legislative Decree 231/2001.



- Support, through the Designated Person within the Compliance Department, the Designated Persons within the Internal Audit Department in the analysis of Reports received through the channels described in Paragraph 4 for matters within the competence of the Supervisory Bodies, if any;
- Through the Designated Person, and together with the Designated Person in the Internal Audit Department, informing the Supervisory Bodies of the Group companies where the Violation occurred, where established, about the Reports received that fall within their sphere of competence and the actions being taken.

**The Designated Persons within the Human Resources & Organization Department have the following duties:**

- Managing the Report in the event that it involves, directly or indirectly, one of the Designated Persons and/or additional individuals (other than the Designated Persons) working in the Internal Audit and/or Compliance and/or Sustainability Departments, as provided for in paragraph 4.1 of this Operating Procedure;
- Managing the Report jointly with the Group Chief Human Resources Officer.

#### **4. THE REPORTING CHANNELS**

##### **4.1 INTERNAL CHANNELS AND CONFLICT OF INTEREST MANAGEMENT**

- Reports can be submitted through the Online Reporting Channel, which can be reached at the following link <https://prometeontyregroup.whistlelink.com/><sup>5</sup>, available on the Group's Website and, for Personnel, also on the Company's Intranet.

The Online Reporting Channel complies with legal requirements and security standards and guarantees the confidentiality of the identity of the Whistleblower, unless the Whistleblower has consented to the disclosure of his/her identity, by specific consent when required by applicable regulations.

- If the Whistleblower does not have access to the Whistleblowing channel, the Report can be made in writing and sent by regular mail to the following address:

*Prometeon Tyre Group S.r.l., Viale Sarca 336 (SuperLab Building), 20126 Milan, Italy, to the kind attention of the Person Designated as Chief of Internal Audit Officer.*

- If the Report involves one or more Designated Persons and/or additional individuals (other than the Designated Persons) working in the Internal Audit and/or Compliance and/or Sustainability Departments, the Report may be made in writing and sent by regular mail to the following address:

*Prometeon Tyre Group S.r.l., Viale Sarca 336 (Edificio SuperLab), 20126 Milan, Italy, SuperLab Building), 20126 Milan, Italy, to the kind attention of the Person Designated as Chief Human Resources Officer.*

- Finally, if the Report relates to unlawful conduct relevant pursuant to Legislative Decree No. 231 of June 8, 2001, or similar legislation in force in other countries where the Group operates, as well as violations of the Organizational Models adopted pursuant to the aforementioned legislation by Prometeon Tyre Group S.r.l. or by other companies in the Group (e.g. Spain), the Report is handled by the Designated Person within the Group's Compliance Department, who promptly informs,

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<sup>5</sup> The platform chosen by the Company is provided by Whistleblowing Solutions AB, which has been appointed under Article 28 of the GDPR as the Data Processor.



together with the Designated Person of the Internal Audit Department, the SB, which are called upon to supervise the operation of and compliance with the Models adopted.

In order to ensure adequate management of conflicts of interest and facilitate the reporting process by the Whistleblower, Prometeon is committed, where possible, to implementing digital solutions that ensure the segregation of reporting channels according to the respective responsibilities of the Designated Persons, within the Online Reporting Channel.

If the potential Whistleblower has doubts as to whether a particular behavior constitutes a Violation, he/she may informally discuss the matter with his/her manager, the Designated Persons of the Group Internal Audit Department, and/or the Designated Persons of the Group Compliance Department, who will treat the matter with the utmost confidentiality.

In cases of different or additional situations in which the Designated Person has a conflict of interest, it is his/her duty and responsibility to declare the conflict, in accordance with internal procedures. The advisability of maintaining or excluding his or her involvement from the handling of the Report will be subject to evaluation by the other Designated Persons.

#### **4.2 EXTERNAL CHANNEL**

The Report, if required by the applicable legislation, may also be submitted to specially designated government agencies/bodies or public authorities, such as, but not limited to, ANAC in Italy<sup>6</sup>, l'Autoridad Independiente de Protección del Informante in Spain, Bundesamt für Justiz ("**BfJ**") in Germany.

#### **5. THE CONTENT OF REPORTS**

Reports may concern directors, auditors, employees of the Group and, in general, all those who act in the name of and/or on behalf of the Group, or have business relations with it, including but not limited to auditing firms, partners, customers, suppliers, consultants, collaborators, institutions and public bodies.

The Report may be submitted by anyone who is aware of a Violation, whether an internal or external to the Group, and may be anonymous<sup>7</sup> or signed in the name of the Whistleblower, so that an accurate and adequate investigation can be conducted and, at the same time, cases of improper Reports are avoided.

The Report must contain the following information:

- detailed description of the Violation (the persons/companies involved, the place and time when the circumstance described occurred, the presence of any witnesses and/or evidence/documentation supporting what is described in the Report);

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<sup>6</sup> Specifically, the external reporting channel established by ANAC (<https://whistleblowing.anticorruzione.it/#/>) may be used by the Whistleblower if at least one of the following conditions is met:

(a) the internal channel is not adequate to protect the confidentiality of individuals as well as the content of the report, in accordance with the provisions of Article 4 of Legislative Decree 2023/24;

b) the Whistleblower has already made an internal Report but it has not been followed up;

c) the Whistleblower has well-founded reasons to believe that if he/she made an internal report, the report would not be effectively followed up or that the same report may result in the risk of retaliation;

(d) the Whistleblower has reasonable grounds to believe that the Violation may pose an imminent or obvious danger to the public interest.

With particular regard to the conditions in (c) and (d), the reasons must not be mere conjecture but must be substantiated. In such cases, the Designated Person must investigate the reasons adopted by the Whistleblower and put in place the necessary actions to eliminate the causes that gave rise to such a choice.

<sup>7</sup> Pursuant to D. Lgs. 24/2023, in case of receipt of anonymous Reports, the protections provided by the aforementioned Decree are not applicable, as long as the Whistleblower decides to remain anonymous.



- identifying elements of the reported subject(s), if known (e.g., job title, place of employment where he/she is working);
- if he/she decides to disclose his/her identity, the name and surname of the Whistleblower.

## **6. THE REPORTING PROCESS**

### **6.1 THE SOURCE OF THE REPORT**

The Operating Procedure applies to the Group, having internal parties (e.g., Personnel) as well as external parties (e.g., customers) as recipients. Recipients include, but are not limited to:

- employees, in any capacity, of the Group;
- interns, paid and unpaid, who serve the Group;
- the Group's customers, agents, potential customers and partners;
- self-employed workers who perform their work activities for the Group;
- self-employed professionals, consultants and suppliers who perform their work activities for the Group;
- shareholders and persons with administrative, management, control, supervisory or representative functions on behalf of the Group.

### **6.2 THE RECEIPT OF THE REPORT**

Upon receipt of a Report through one of the channels described in Paragraph 4, the Designated Persons must ascertain the accuracy of the Report by carrying out any activity deemed appropriate, in accordance with the timeframe and modalities provided by the relevant regulations and assess whether it falls into the above categories. If it does not, it is necessary to inform the Whistleblower about the inappropriateness of the Report, communicating which would have been the alternative channel where to report it.

### **6.3 THE INVESTIGATION PHASE**

As part of the management of the Reporting Channel, the Internal Audit Department - or, in the cases described in paragraph 4, the Human Resources & Organization or Compliance Departments, through the Designated Persons, performs the following activities:

- a) issuing the Whistleblower with an acknowledgement of receipt of the Report within seven days from the date of receipt, or within the different time limit established by locally applicable regulations;
- b) maintaining interlocutions with the Whistleblower and requests additions from the Whistleblower, if necessary;
- c) diligently follow up on the Reports received;
- d) providing acknowledgement of the Report within three months from the date of the acknowledgement of receipt or, in the absence of such notice, within three months from the expiration of the seven-day period from the submission of the Report, unless the locally applicable regulations provide for a different deadline
- e) making available clear information on the channel, procedures and prerequisites for making Reports.

If the facts that are the subject of the Report are known to be under investigation by the Judicial Authorities and/or Administrative Bodies, the Designated Person shall refrain from dealing with the investigation and shall evaluate on a case-by-case basis any communications to be made to the Whistleblower.



In general terms, in handling a Report, the Group considers the following aspects:

- acting so as not to cause retaliation in any way on the Whistleblower;
- communications, understood as Reports within the meaning of the regulations and this Operating Procedure, are exclusively those that arrive through the use of the reporting channels defined and adopted by the Group;
- ensuring that the data subjects are provided with the privacy notice on the processing of personal data, at the earliest opportunity;
- providing feedback to data subjects regarding the exercise of their rights under the applicable legislation on the processing of personal data<sup>8</sup>;
- where applicable, if the registered telephone line or other recorded voice messaging system is used for the Report, ensuring that the Whistleblower has used the dedicated tool made available by the Group for this purpose;
- where applicable, if it is necessary to document the Reports by transcript in full (e.g., unrecorded telephone line or other unrecorded voice messaging system, verbal reporting during the meeting), allowing the Whistleblower to verify, rectify or confirm the contents of the transcript and request that the transcript be signed;
- diligently following up on the Reports received while respecting the secrecy of the information and proceeding with the investigation, refraining from collecting (with immediate deletion in case of accidental collection) personal data manifestly not useful for the management of the Report;
- sharing information related to the Report exclusively with personnel specifically authorized to handle Reports;
- the identity of the Whistleblower and any other information from which their identity may be inferred, directly or indirectly, may be disclosed to persons other than those competent to receive or follow up on Reports, expressly authorised to process such data, only with the express consent of the Whistleblower, documented in writing<sup>9</sup>;
- during the investigation phase, the person involved may be contacted to request written comments and documents, and if he or she so requests, he or she must be heard in person;
- Reports may not be used beyond what is necessary to adequately follow up on them;
- upon closure of the investigation, following up in accordance with applicable regulations;
- where criminal proceedings are opened, the identity of the Whistleblower must be covered by secrecy;

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<sup>8</sup> Such as, by way of example, in Articles 15-22 of the GDPR, within the limits of the provisions of Article 2-undecies, 1 paragraph, letter f) of Legislative Decree 196/2003 and in the manner and timeframe provided by the GDPR.

<sup>9</sup> It should also be noted that if it becomes necessary to identify the Whistleblower on the basis of the provisions of Italian law (Article 12, paragraph 5 of Legislative Decree 24/2023), the Department concerned will have to justify this need. In this case, the Designated Person of the Department concerned will have to obtain the consent of the Reporting Person on the basis of the reasons provided. If consent is not obtained, the Designated Person may not disclose the identity of the Whistleblower.





- the rights set forth in Articles 15 to 22 of Reg. No. 2016/679 (or other applicable personal data processing regulation) - for example: access to personal data, rectification, deletion, restriction of processing, right to object - may not be exercised if the exercise of these rights may prejudice the confidentiality of the identity of the Whistleblower;
- the Reports and related documentation are kept for the time necessary for the processing of the Report and in any case no longer than the further period of time established by the applicable legislation (e.g., pursuant to Legislative Decree 24/2023, five years from the date of the communication of the final outcome of the Reporting procedure).

#### **6.4 CLOSING OF THE REPORT**

Having examined the results of the investigation phases, as well as at the conclusion of the verification phase:

- if the Report is found to be unfounded, and it is decided not to proceed, the Designated Person shall formally close the Report. The Whistleblower, if he/she has made the Report through the Online Reporting Channel, will receive, through the same channel, notification of the closure of the proceedings;
- if the Report is found to be well-founded, the Designated Person, with the support of the additional relevant departments and in compliance with the general principles of confidentiality and privacy, must define a specific plan of action that includes the appropriate corrective actions/measures, the persons in charge and the timeframe for implementation, as well as assess any prerequisites for filing a complaint with the competent judicial authority.

If the Report is found to be substantiated, the Group will take disciplinary action and/or any other civil and/or criminal action deemed appropriate to protect the Group.

If the subject of the Report is/are one or more members of the top management body of one of the Group's companies, communication of the outcome of the investigation is provided to the Chairman of that body and to the apical subject at the direction of the Group. On the other hand, if the subject of the Report concerns the Chairman, the communication is provided to the apical subject at the direction of the Group, who will inform the other members of the Group company's governing body.

Finally, in the event of an ascertained Violation having to do with unlawful conduct relevant under Legislative Decree No. 231 of June 8, 2001 (or similar legislation in force in other countries in which the Group operates) or contrary to the 231 Model by top management persons<sup>10</sup>, as defined in the 231 Model, the Supervisory Board is obliged to immediately inform the Chairman of the Board of Directors and the Board of Statutory Auditors.

#### **7. IMPROPER REPORTING**

Prometeon reserves the right to take disciplinary action against the Whistleblower in the event of abuse of the Operating Procedure (such as Reports that are manifestly opportunistic and/or for the sole purpose of harming the Whistleblower or subjects otherwise affected by the Report)<sup>11</sup>.

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<sup>10</sup> These individuals can be identified as the Chairman of the Board of Directors and, where appointed, the Chief Executive Officer, the General Manager, as well as other executives of the Company with strategic responsibility as identified by the Board of Directors (so-called "key managers").

<sup>11</sup> It is understood that, pursuant to D.Lgs. 24/2023 and without prejudice to compliance with the applicable legislation if the case prevails, when the criminal liability of the Whistleblower for the crimes of defamation or slander or in any case for the same crimes committed with the report to the judicial or accounting authority is established, even with a first degree judgment,



## **8. CONFIDENTIALITY, PROTECTION AND PROHIBITION OF RETALIATION**

The conduct that is the subject of the Report will be taken into consideration with the utmost impartiality and confidentiality by all parties involved, in full compliance with the principles of laws and regulations regarding 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 feedback activities regarding the merits of the Report, will not be tolerated.

Any threats or retaliation must be promptly reported through the reporting channels set forth in this Operating Procedure.

The Group reserves the right to take appropriate action against anyone who engages in, or threatens to engage in, acts of retaliation against those who have made Reports in accordance with this Operating Procedure, without prejudice to the right to legal protection in the event that criminal or civil liability has been found against the Whistleblower related to the falsity of what has been stated or reported.

It is understood that the 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 Group, the Whistleblower or other persons named in the Report or in the event that the Designated Persons have violated the confidentiality obligations described in this Operating Procedure.

## **9. PROCESSING OF PERSONAL DATA**

The Data Controller is Prometeon Tyre Group S.r.l.

The processing of personal data resulting from the Reports is carried out by Prometeon Tyre Group S.r.l. in compliance with the applicable legal provisions, including the legislation on the protection of personal data and especially the EU Regulation 2016/679 on the protection of personal data (GDPR).

Personal data (including any sensitive personal data, such as data disclosing racial and ethnic origin, religious or philosophical beliefs, political opinions, membership in political parties, trade unions, as well as data relating to health and sexual orientation) of the Whistleblowers and other persons who may be involved, acquired in connection with the management of the Reports, will be processed in accordance with the provisions of the applicable data protection regulations and the privacy notice on the Processing of Personal Data made available in favor of the Whistleblower.

Only personal data that are adequate, relevant and necessary with respect to the purposes of this Operating Procedure may be processed. Therefore, all personal data (of the Whistleblower, where the Report is named, of the reported person, and of any other natural person involved) contained in the Report or otherwise collected during the investigation phase that are not found to be strictly necessary to ascertain and verify the merits or otherwise of the Report will be deleted or anonymized. This activity is the responsibility of the Designated Person in charge of handling the Report. More detailed information regarding the processing of Whistleblower's personal data by the Data Controller is contained in the notice made available to Whistleblower at the time of the Reports.

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or his civil liability, for the same title, in cases of malice or gross negligence, the protections referred to in "Chapter III Protection Measures" of D. Legislative Decree 2023/34 are not guaranteed and a disciplinary sanction shall be imposed on the Whistleblower, according to company procedures.





## **10. COMMUNICATION AND TRAINING**

The Group is committed to implementing and enforcing this Operating Procedure, and undertakes to ensure that the Whistleblower is made aware of the provisions included in the Operating Procedure, through publication within the corporate intranet and on the Group's website, through awareness-raising activities and/or specific training programs.

**Milan, September 2025**

**Liang Yuan - Deputy General Manager**

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