



**LEAR CORPORATION ITALIA S.R.L.**

***WHISTLEBLOWING POLICY***

**Attached to the Organization, Management and Control Model.**

**by LEAR CORPORATION ITALIA S.R.L.**

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## 1 PREMISE AND PURPOSE

LEAR CORPORATION ITALIA S.r.l. (hereinafter, the "**Company**" or "**LEAR**"), intends to promote a corporate culture marked by fairness and characterized by virtuous behavior, and a system of Corporate Governance that prevents the commission of unlawful acts, while at the same time guaranteeing a working environment in which employees can serenely report any unlawful behavior, allowing a virtuous path of transparency and compliance with appropriate ethical standards. For this reason, the Company recognizes the importance of adopting a specific procedure governing the reporting of unfair practices and misconduct by employees (the "**Whistleblowing Policy**").

Indeed, this procedure, which is an integral part of the Organization, Management and Control Model pursuant to Legislative Decree 231/01 adopted by the Company (the "**231 Model**") is intended to define appropriate communication channels for the receipt, analysis and processing of reports of possible misconduct and illegal behavior within the Company.

As a preliminary matter and as pivotal elements of the entire system, LEAR is committed to ensuring that the identity of whistleblowers is kept confidential at all times and that whistleblowers do not incur any liability, whether civil, criminal, administrative, or labor, for reporting in good faith possible wrongdoing through the appropriate channels. The Company also declares that it prohibits and stigmatizes any act of retaliation or discrimination, whether direct or indirect, against anyone who reports in good faith potential unlawful conduct, for reasons directly or indirectly related to the report, providing for appropriate sanctions under the disciplinary system against those who violate the measures to protect the reporter; at the same time, the Company is committed to adopting appropriate sanctions against those who make reports with malice or gross negligence that prove to be unfounded.

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The Whistleblowing Policy has been drafted in compliance with applicable local regulations and, in particular, with Legislative Decree 24/2023, which transposes in Italy EU Directive 2019/1937 concerning the protection of persons who report violations of European Union law. The Whistleblowing Policy also takes into account the indications provided by ANAC in the guidelines adopted on this matter in Resolution No. 311 of July 12, 2023.

## 2 RECIPIENTS AND BUSINESS FUNCTIONS INVOLVED

This procedure applies to:

- all current or former employees, current or former persons who are or have been seconded to the Company, or independent contractors of LEAR;
- any applicant for employment where information about unfair practices was acquired during the hiring process or other pre-contract negotiations;
- self-employed workers, freelancers, contractors, subcontractors, consultants, volunteers and trainees (including unpaid), who work or have worked at LEAR;
- shareholders and individuals with administrative, management, control, supervisory or representative functions, as well as nonexecutive members of the Company's corporate bodies;

- in general, all those who, although not belonging to the Company, work or have worked directly or indirectly for it (e.g., suppliers of goods and services) and/or on its behalf (e.g., agents, distributors, business partners, etc.);

(jointly, the "**Recipients**").

The protections provided in this Policy also apply to Other Protected Persons, as defined below.

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For protection under this Policy to be guaranteed, the report must be a protected report. A protected report is an internal report or an external report of information, made by a person who:

- Had reasonable grounds to believe that the information about violations disclosed was true at the time of reporting; and
- Made the Report internally (pursuant to Ch. 5 of this Policy) or externally (pursuant to Ch. 7 of this Policy), in the forms prescribed by the Whistleblowing Policy, or publicly disclosed the violation

(hereafter, "**Protected Reporting**").

In the event that an internal or external report is made anonymously in the manner provided in this Policy and later the reporter is identified and suffers retaliation, the reporter may still benefit from the protection provided by this Policy and Italian law.

The protections conferred by this Policy and under applicable law do not apply to a whistleblower who knowingly discloses information that he or she knows or reasonably should know to be false.

In the event that a *whistleblower* has made a Report externally or internally in good faith, and it appears that he or she was mistaken about its materiality or that the *whistleblower* has not fully complied with the procedural requirements set forth in this Policy, such a whistleblower will still be granted the protections set forth in this Policy.

### 3 WHISTLEBLOWING OFFICER

A special Whistleblowing Committee, composed of the Europe-Africa Compliance Coordinator and the Country HR Manager (the "**Whistleblowing Committee**") is appointed to be responsible for whistleblowing reports. The Whistleblowing Committee is therefore in charge of collecting whistleblowing reports, acknowledging receipt and following up on them, including conducting the investigation of the same, while ensuring the confidentiality of any information relating to the whistleblower, the individuals mentioned in the report and the subject of the report, in order to prevent potential retaliatory acts of any kind. The Whistleblowing Committee is also responsible for keeping the whistleblower updated on the progress of the internal investigation and providing feedback to the whistleblower. In addition, he/she is responsible for reporting to the Company's senior management according to the provisions contained in this Policy.

The Whistleblowing Committee receives appropriate training on handling whistleblowing, conducting internal investigations, and privacy requirements.

The Whistleblowing Committee shall be provided with adequate financial and organizational resources on an annual basis to enable it to properly carry out the activities set forth in this Policy.

## 4 GENERAL PRINCIPLES

The following general principles, explained more fully below, govern the Company's handling of whistleblowing reports:

- a) *Prohibition of retaliatory or discriminatory acts against the reporter;*
- b) *Prohibition of making blatantly unfounded and/or defamatory reports;*
- c) *Duty of independence and professionalism in handling reports;*
- d) *Protection of whistleblower identity and confidentiality of information.*

## 5 PROCEDURE

### 5.1 REPORTS

#### 5.1.1 Type of facts to be reported

All Recipients are encouraged to report actions or behavior that:

- Are not in line with Lear's values, Lear's Code of Business Conduct and Ethics, LEAR's 231 Model, and internal regulations (procedures, policies, etc.); or
- do not comply with the laws applicable to LEAR (at the national or EU level).

Examples of potential reportable facts or actions are:

- the health or safety of an individual has been, is, or may be endangered; or
- A corrupt practice has occurred, or is likely to occur or to have occurred; or
- A crime has been committed, is being committed or may be committed; or
- information suitable to show that a matter falling under any of the above has been, is being, or is likely to be deliberately concealed.

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**Reports must be made disinterestedly and in good faith: reports made for the mere purpose of retaliation or intimidation, or groundless reports made with malice or gross negligence, will be sanctioned.** In particular, any report that is unfounded on the basis of objective elements and is, again on the basis of objective elements, made for the sole purpose of causing unfair harm to the person reported will be sanctioned.

The report must not relate to complaints, claims, or requests concerning an interest of a personal nature (i.e., that relate exclusively to the whistleblower's individual working relationships or working relationship with hierarchically subordinate figures) and, therefore, must not be used for purely personal purposes.

#### 5.1.2 Report content and anonymous reporting

The report must provide the elements that will enable the Whistleblowing Committee to carry out the necessary checks to assess the merits of the report. To this end, the report must be sufficiently substantiated and, as far as possible, provide the following information, together with any supporting documentation:

- Clear and complete description of the conduct, including omission, that is being reported;
- The circumstances of time and place under which the reported facts were committed and the related conduct;
- biographical data or other elements (e.g., position held, function/area of affiliation) that would make it possible to identify the person who allegedly carried out the reported acts;
- Any third parties involved or potentially harmed;
- Indication of any other persons who can provide information about the facts underlying the report;
- Any other information that may provide useful feedback about the existence of the reported facts.

Reports that omit one or more of the above elements will be taken into consideration if they are sufficiently substantiated to allow effective verification and review of the reported facts, where appropriate, through interlocution with the whistleblower and/or third parties indicated in the report and/or by other means.

In particular, it is possible to make **anonymous reports**, i.e., without any element to identify the author. However, such reports limit the Company's ability to effectively verify the information contained in the report. Therefore, they will only be taken into consideration if they relate to potential wrongdoing or irregularities deemed serious and if they are adequately substantiated and detailed. To this end, the Whistleblowing Committee may request additional information from the anonymous whistleblower through the communication channels provided by the online platform used for reporting and may decide to open the investigation phase only if a sufficient degree of detail is provided. Factors relevant to the assessment of anonymous whistleblowing include the credibility of the facts presented and the possibility of verifying the truth of the information about the violation based on reliable sources.

In addition, the anonymous nature of the report does not allow the application of the provisions of Decree 24/2023. It is understood that if the person, initially anonymous, later reveals his or her identity, the same will enjoy the protections provided by Decree 24/2023 and this Policy.

The identity of the whistleblower making the Protected Report and the identity of the Other Protected Persons (as defined below) shall always be protected, and any communication in connection with the alleged or actual misconduct (including the report itself and/or any communication about it) shall not include identifying data or any other details that could lead to the identification of the *whistleblower making the report* or the Other Protected Persons. Each of the whistleblowers and Other Protected Persons may, separately, expressly consent in writing to the transmission of their data.

## 5.2 MODE OF REPORTING

The report must be submitted:

1. in written form, through the online platform available at the link <https://secure.ethicspoint.com/domain/media/en/gui/56559/index.html>
2. orally, through the **E&C Helpline**, which is available 24 hours a day, 7 days a week. The Helpline is operated by a third-party provider who accepts, transcribes, and records all calls received through the Helpline. Reporting parties can speak with an operator in their own language by calling the toll-free number for their country available at the following link [https://secure.ethicspoint.com/domain/medi\\_at\\_/en/gui/56559/index.html](https://secure.ethicspoint.com/domain/medi_at_/en/gui/56559/index.html) (for Italy, the number is 800 727 442);

3. or, at the request of the whistleblower, orally through an in-person meeting with the Whistleblowing Committee, which can be requested through the computer platform accessible by typing in the following url: <https://secure.ethicspoint.com/domain/media/en/gui/56559/index.html>, and must be scheduled within a period of 45 days of the request.

Full confidentiality of the meeting will be ensured.

The recipients of the report are identified in Section 5.3 below.

**Anonymous whistleblowers** will receive a personal identification number ("PIN") to access their report and receive questions from the Whistleblowing Committee and provide the Committee with additional information. Anonymous whistleblowers are encouraged to keep their PIN and check it again periodically for follow-up questions. The Whistleblowing Committee will not be able to contact an anonymous whistleblower unless he or she retains his or her PIN and re-accesses the web-based reporting system.

To enjoy the protections provided by this Policy, it is necessary to use the channels indicated above.

### 5.3 INDIVIDUALS ASSIGNED TO RECEIVE AND HANDLE REPORTS

The recipient of whistleblowing reports is the Whistleblowing Committee, which is equipped with the necessary whistleblowing management skills, including through dedicated training in handling *whistleblowing* reports.

By virtue of its prominent role in LEAR's compliance system, the Supervisory Board (SB) of LEAR will receive periodic information flows on the reports received by the Whistleblowing Committee in order to verify the functioning of the whistleblowing system put in place, in accordance with the provisions of the 231 Model. To this end, the Whistleblowing Committee will send a specific communication, which will not contain any element that could identify the whistleblower or the persons mentioned in the report. In addition, the Supervisory Board is promptly informed of any new report that may be relevant under 231 Model, so that it can conduct such investigations as it deems necessary from time to time.

If the reported conduct relates to members of the *Whistleblowing* Committee, the whistleblower may direct their report directly to LEAR's Supervisory Board, in written form at the following address:

Grugliasco (TO)

Corso Canonico Allamano, 32 – ZIP code 10095

In this case, the report must be placed in two sealed envelopes: the first of which should include the identification data of the reporter, together with an identity document; the second envelope should include the subject of the report; both envelopes should then be placed in a third envelope with the words "confidential to the LEAR Supervisory Board " written outside it.

In the event that the reported conduct concerns a member of LEAR's Supervisory Board (SB), the whistleblower may indicate (using the appropriate features of the IT platform) that the report not be communicated to the Supervisory Board or one or more of its members.

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Where the report is made to a person other than those identified above (e.g., to the hierarchical superior) and/or through channels other than those indicated above, the person receiving the report shall invite the whistleblower to forward the report in the manner provided for in this Policy, informing him or her that only reports forwarded in accordance with the provisions of the Policy will be considered Protected Reports. Where, however, the whistleblower expressly declares that he or she wishes to benefit from the whistleblowing protections provided by law or by this Policy, or this intention can be inferred from the report (e.g., because the whistleblower expressly qualifies the report as a "whistleblowing" or makes express reference to this Policy or Legislative Decree 24/2023), the report should be forwarded, within 7 days of its receipt, to the Whistleblowing Committee using one of the channels indicated above, with simultaneous notice of the transmission to the reporting person.

#### 5.4 INQUIRY ON THE REPORTS

Any investigation activities under this Policy will be conducted as quickly as possible.

**Within 7 days** of receipt of the report, the Whistleblowing Committee (or other recipient of the report, as indicated in Section 5.3 above) shall provide feedback to the whistleblower regarding the receipt of the report and the expected timeline for investigative activities. The Whistleblowing Committee may provide this information in a written report, or it may offer the whistleblower an in-person meeting. Such a meeting must be documented by the Whistleblowing Committee.

**Within 3 months** from the date of the report, feedback on the outcome of the investigation must be provided to the whistleblower. If, for objective reasons related to the complexity of the investigation, the investigation is not concluded within this period, the Whistleblowing Committee will nevertheless provide the whistleblower with feedback on the activities underway and the initial outcomes of the investigation, reserving the right to provide further feedback when the activities are concluded. In any case, the content of such feedback should be without prejudice to any action taken by the Company as a result of the investigation and/or any ongoing investigations conducted by Public Authorities into the same facts.

In order to have timely visibility of the feedback, the whistleblower is required to access the platform to check the status of his or her report and to verify the timely receipt of said feedback, as well as to verify any additional requests from the Whistleblowing Committee. The Whistleblowing Committee (or other recipient of the report, as indicated in Section 5.3 above) shall preliminarily verify whether the report is relevant and *prima facie* well-founded, if necessary with the assistance of an external professional advisor who is required to maintain confidentiality on the activities performed.

As highlighted above, if, from an initial analysis, the Whistleblowing Committee detects that the report concerns violations or alleged violations of the 231 Model or the commission of crimes relevant under Legislative Decree no. 231/2001, it will promptly notify the Supervisory Board through a specific communication outlining the relevance for the purposes of Legislative Decree no. 231/2001 of the report, using channels that ensure compliance with confidentiality requirements, so that the Supervisory Board can assess the appropriateness of undertaking the appropriate investigations/actions. In this case, the Whistleblowing Committee will work in synergy and coordination with the Supervisory Board, which will inform the Whistleblowing Committee of the outcome of any further investigation within its competence.

As part of the internal investigation, the Whistleblowing Committee (or other recipient of the report, as indicated in Section 5.3 above) may request additional information and/or documentation from the whistleblower. Whistleblowers should, as far as possible, cooperate to comply with any

reasonable request to clarify facts and/or circumstances and to provide (additional) information. To **this end, whistleblowers (especially if anonymous) should diligently and regularly check the IT platform using their own access codes** to ensure that requests from the Whistleblowing Committee (or other recipient of the report, as outlined in Section 5.3 above) are promptly investigated and fulfilled. Lack of information or other evidence, including the whistleblower's reluctance to cooperate with an investigation, may be the reason why the Whistleblowing Committee (or other recipient of the report, as indicated in Sec. 5.3 above) decides to conclude that there is no factual reason to proceed.

The Whistleblowing Committee (or other recipient of the report, as mentioned in Section 5.3 above) records the report through an identification code/name, ensuring traceability and proper filing of the documentation even in the later stages.

The Whistleblowing Committee (or other recipient of the report, as indicated in Section 5.3 above) classifies reports into:

- **Irrelevant reports**: in which case he/she will inform the reporter, referring him/her to other corporate departments (e.g., HR) to address the points raised, if applicable, and file the report;
- **Bad faith reporting**: if the report comes from an individual within the Company, it is forwarded to the HR Function for consideration of initiating a disciplinary procedure. If the report comes from an external party (e.g., consultant, supplier, etc.), it is forwarded to the Internal Control Function or the Function relevant for the specific case for consideration of any possible measures in relation to the agreement in place with that external party, in coordination with any other relevant Functions;
- **Substantiated reports**: if the Whistleblowing Committee finds that there is sufficient evidence indicating potentially unlawful behavior such that an investigation can be initiated, it initiates the investigation phase.

The investigation phase takes the form of carrying out targeted checks on the reports to identify, analyze and evaluate the elements confirming the reliability of the reported facts.

The Whistleblowing Committee will carefully consider the possibility of engaging outside professionals to assist in the investigation phase, with the coordination and support of the Internal Control Function and/or any other relevant internal and Group Functions, as appropriate. The confidentiality and non-disclosure obligations expressly provided for in this Policy shall extend to such other persons as may be involved by the Whistleblowing Committee in its investigation activities.

The Whistleblowing Committee (or other recipient of the report, as indicated in Section 5.3 above), possibly in coordination with external professionals and/or relevant internal and Group Functions, may carry out any activity deemed appropriate, including the personal hearing of the whistleblower and any other person who can provide information on the reported facts and the examination of documents/e-mails, in compliance with current legislation on the protection of personal data. The reported subject - or otherwise implicated in the reported violation - may be heard, or, at his/her request, must be heard, including through a written procedure through the acquisition of written comments and documents.

The Whistleblowing Committee (or other recipient of the report, as indicated in Section 5.3 above):

- ensures full compliance with the confidentiality requirements set forth in Chapter 6 below;
- ensures that the review is carried out in a diligent, fair and impartial manner; this implies that each person involved in the investigation must be informed - after the investigation is

- completed - about the statements made and the evidence acquired against him/her and that he/she is put in a position to be able to counter the same;
- as anticipated, may use the support of technical advisers (such as, for example, external professionals or internal specialists of the Company) on matters that do not fall within its specific competence.

Information collected during the course of the investigation, even if processed by third parties involved, will be treated confidentially and limited to those involved in the verification activities.

## 5.5 OUTCOME OF THE INVESTIGATION

The investigation phase can be concluded with:

- **negative outcome:** in which case the report is filed;
- **positive outcome:** in which case the Whistleblowing Committee (or other recipient of the report, as indicated in section 5.3 above) sends the outcome of the checks conducted to the Board of Directors of the Company, and in copy knowledge to the Supervisory Board, in order to allow the same to take the necessary countermeasures and any disciplinary sanctions. Upon completion of the audits, a report with the following content shall be prepared:
  - summary of the investigation process;
  - conclusions reached and supporting documentation, if any;
  - recommendations and suggestions regarding actions to be taken to remedy the violations found, at the disciplinary and compliance level.

Feedback will be provided to the whistleblower at the conclusion of the investigation, ensuring that the content of such feedback will not prejudice any actions taken by the Company as a result of the investigation and/or any ongoing investigations conducted by Public Authorities into the same facts.

## 5.6 REPORTING

The Whistleblowing Committee provides a summary of reports received and for which an investigation has been opened, as well as a summary of reports received and found to be unfounded, with an indication of the investigation conducted and the reasons why the reports were found to be unfounded:

- On a quarterly basis, to the SB;
- on a semi-annual basis, to LEAR's Board of Directors and Sole Auditor.

Communications may take place between the Supervisory Board (local) and the Chief Compliance Officer of the Parent Company in order to inform each other about reports that were received by one but of interest (possibly also) to the other. In this regard, there are periodic mutual updates and sharing of any relevant issues.

## 6 PROTECTION AND RESPONSIBILITY OF THE WHISTLEBLOWER

### 6.1 CONFIDENTIALITY AND PROHIBITION OF RETALIATORY AND/OR DISCRIMINATORY ACTS

LEAR guarantees the utmost **confidentiality** on the identity of the whistleblower, the subject involved and the subjects otherwise indicated in the report, as well as the content of the report and the related documentation, using, to this end, criteria and methods of communication suitable to protect the identity and integrity of the aforementioned subjects, also in order to ensure that the whistleblower is not subject to any form of retaliation and/or discrimination, avoiding in any case the communication of data to third parties not involved in the process of managing the report governed by this Policy.

Except in cases where criminal or civil liability of the whistleblower is conceivable, the identity of the whistleblower must be protected in accordance with the law.

Therefore, subject to the above exceptions, the identity of the whistleblower may not be disclosed, without his or her explicit consent, to all persons involved in the report handling process (i.e. any other relevant internal and Group Functions involved from time to time, any technical advisers), and to any person not named in this Policy as part of the investigation process, and all persons receiving or involved in the handling of the report are required to protect the confidentiality of such information. On the other hand, it is understood that by submitting a report under this Policy, the whistleblower shall be deemed to have consented to the disclosure of his or her identity, the content of the report and the relevant documentation to the Whistleblowing Committee and the Supervisory Board (in the case of report under the 231 Model and in the case of reports concerning the members of the *Whistleblowing Committee*).

Violation of the duty of confidentiality gives rise to disciplinary liability, without prejudice to other forms of liability provided by law.

In particular, as part of any disciplinary procedure initiated against a person mentioned in the report, the identity of the whistleblower may be disclosed only if the whistleblower explicitly consents.

The same confidentiality requirements also apply to the persons involved/mentioned in the report.

**Bona fide whistleblowers must be protected from any form of retaliation, discrimination or penalization, without prejudice to any other form of protection provided by law.**

By way of example only, the following are considered forms of retaliation:

- Dismissal, suspension or equivalent measures;
- Downgrade or non-promotion;
- Change of duties, change of work location, reduction of pay, change of working hours;
- suspension of training or any restriction of access to training;
- Negative merit notes or negative references;
- The adoption of disciplinary measures or other sanctions, including fines;
- intimidation, harassment or ostracism;

- discrimination or otherwise unfavorable treatment;
- The failure to convert a fixed-term employment contract to a permanent employment contract when the employee had a legitimate expectation of such conversion;
- The non-renewal or early termination of a fixed-term employment contract;
- damage, including image damage, particularly on social media, or economic or financial damage, including loss of economic opportunities and income;
- improper listing on the basis of a formal or informal sector or industry agreement, which may result in the inability to find employment in the sector or industry in the future;
- early termination or cancellation of a contract for the provision of goods or services;
- the cancellation of a license or permit;
- the request to undergo psychiatric or medical examinations.

Whistleblowers who believe they have been subjected to retaliatory conduct as a result of a previously made report may notify ANAC of any form of retaliation they believe they have experienced (see Ch. 7 below).

Acts done in violation of the above prohibition shall be null and void. Whistleblowers who have been fired as a result of a whistleblowing have the right to be reinstated in their jobs and/or to obtain any protection guaranteed by applicable local law.

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As mentioned above, in addition to the protection afforded to the whistleblower, the above protection measures will also be afforded to the following individuals/entities, referred to as "**Other Protected Persons.**"

- (a) facilitators (i.e., those who assist the whistleblower in the reporting process, operating in the same work context and whose assistance must be kept confidential);
- (b) persons who are in the same work environment as the whistleblower and who are related to him or her by a stable emotional or family relationship within the fourth degree (e.g., relatives);
- (c) the whistleblower's colleagues who work in the same work environment as him and have a regular and current relationship with him;
- (d) entities owned by the whistleblower, as well as entities operating in the same work environment as the whistleblower;
- (e) other persons as specified in locally applicable laws.

## 6.2 RESPONSIBILITIES OF THE WHISTLEBLOWER

As anticipated above, disciplinary sanctions may be applied to the whistleblower who makes reports with malice or gross negligence, in accordance with applicable labor regulations. The whistleblower's criminal and civil liability remains unaffected.

Any forms of abuse of the whistleblowing system, such as blatantly specious, slanderous or defamatory reports and/or made for the sole purpose of harming the whistleblower or others, as well as any other hypothesis of misuse or intentional exploitation of whistleblowing channels, are also subject to disciplinary sanctions and/or liability under current regulations.

## 7 EXTERNAL REPORTING

In case the whistleblower has:

- Already made an internal report under Chapter 5 above that has not been followed up within the conditions set forth in that Section; or
- Reasonable grounds for believing that, if he/she made an internal report, it would not be effectively followed up or that the report itself might pose a risk of retaliation; or
- Reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest;

the whistleblower may submit an external report ("**External Report**") to ANAC (National Anticorruption Authority), according to the channels specially prepared by the latter, accessible at <https://whistleblowing.anticorruzione.it/#/> . External Reporting is also considered a Protected Reporting under this Policy.

The report may be made in written form, through the telematic platforms or other means implemented by ANAC, or in oral form, through the telephone line and/or the recorded voice messaging system implemented by ANAC. ANAC must ensure strict confidentiality of the identity of the *whistleblower*, the person involved, and the person otherwise mentioned in the report, as well as the content of the report and related documentation.

## 8 ARCHIVING

The documentation used in carrying out the activities (even in the case of irrelevant reports) will be kept by the Whistleblowing Committee (or other recipient of the report, as indicated in Section 5.3 above) in a special file.

Reports and related documentation will be retained for the time necessary to process the report and, in any case, no longer than five years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations provided for by the regulations in force on the subject , without prejudice to the emergence of specific needs aimed at the defense or protection of rights and/or legitimate interests of LEAR or third parties, including in the case of complaints, litigation or pre-litigation. At the end of the retention period, the records will be deleted.

In cases where a recorded telephone line or other recorded voice messaging system is used for the report, with the consent of the reporter, the Whistleblowing Committee (or other recipient of the report, as indicated in Section 5.3 above) may retain the report in the following ways:

- Making a recording of the conversation in a durable and recoverable form; or
- through a complete and accurate transcript of the conversation (the whistleblower can verify, correct or confirm the contents of the transcript with his or her signature).

When, at the whistleblower's request, the report is made orally in a face-to-face meeting with the Whistleblowing Committee, the Committee, with the whistleblower's consent, documents the meeting either by recording on a device suitable for storage and listening or by minutes. In case of minutes, the whistleblower may verify, correct and confirm the minutes of the meeting with his or her signature.

In the report file, personal data that are manifestly not relevant to the processing of a specific report will not be collected or, if accidentally collected, will be deleted without undue delay.

## **9 PROCESSING OF PERSONAL DATA. DATA CONTROLLER OF PERSONAL DATA COLLECTED AND PROCESSED**

Personal data-including special categories of data and judicial data-disclosed as part of reporting will be processed in accordance with the provisions of the European Data Protection Regulation 2016/679 ("GDPR") and in accordance with relevant company policies.

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The Data Controller of the personal data collected through the Whistleblowing process, governed by this Whistleblowing Policy is identified in LEAR CORPORATION ITALIA S.r.l. (hereinafter, the "Data Controller") pursuant to and in accordance with Reg EU 2016/679 ("GDPR").

The Data Controller processes the personal data contained in the Report for the purposes identified in this procedure, through the deputies and authorized parties, within the limits of the regulatory requirements, namely, for the collection, management and analysis of the Reports received both by computer and manually.

For the pursuit of the purposes indicated, any personal data contained in the Reports will be collected, processed and managed by the Whistleblowing Committee, as the function responsible for this Policy, as well as by any individuals who contribute to the proper execution of the same, authorized to the processing or appointed as Data Processors pursuant to Article 28 of the GDPR. These subjects will be specifically identified by the Data Controller, who will also provide appropriate instructions on the methods and purposes of processing and ensure that they are subject to adequate obligations of confidentiality and privacy.

The Data Controller may communicate, provided that it is necessary for the pursuit of the purposes of processing, the personal data collected to third parties belonging to the following categories:

- competent authorities. These entities will act as autonomous data controllers;
- Lear Corporation, 21557 Telegraph Road, Southfield, MI 48033, USA, acting as a data processor pursuant to Article 28 GDPR;
- companies/entities/associations that carry out, by way of example, consultancy activities, including legal consultancy, support for the provision of IT services (e.g. platform for reporting), etc., which will act, as the case may be, as autonomous data controllers, or as data processors on the basis of a specific agreement on the processing of personal data concluded pursuant to Article 28 GDPR.

## **10 DATA PROTECTION RIGHTS OF THE WHISTLEBLOWER, WHISTLEBLOWER AND OTHER PROTECTED PARTIES**

To the whistleblower, the reported person and the Other Protected Persons involved in the report and in the related proceedings (so-called "Interested Parties"), the legislation on the protection of personal data recognizes, subject to the limitations identified by the relevant provisions of the law and, in particular, by Article 2-undecies of Legislative Decree 196/2003, specific rights such as:

- Right of access: i.e. the right to obtain confirmation from the Controller that personal data is or is not being processed and, if so, to obtain access to the personal data and the following information: (i) the purposes of the processing; (ii) the categories of personal data in question; (iii) the recipients or categories of recipients to whom the personal data have been or will be disclosed, in particular if recipients in third countries or international organizations; (iv) when possible, the expected period of storage of the personal data or, if this is not possible, the criteria used to determine this period; (v) the right to lodge a complaint with a supervisory authority; (vi) if the data are not collected from you, all available information on their origin. It is understood that even in the case of a right of access, if the prerequisites are met, LEAR guarantees the protection of the identity of the Data Subjects;
- Right to rectification and erasure: in the cases provided for by applicable legal provisions, the Data Subject may exercise the right to obtain the rectification of inaccurate personal data concerning him/her as well as, taking into account the purposes of the processing, the right to obtain the integration of incomplete personal data. The Data Subject also has the right to obtain the erasure of personal data if any of the following reasons exist: (i) the personal data are no longer necessary in relation to the purposes for which they were collected or otherwise processed; (ii) the data are being processed unlawfully; (iii) he or she has objected to the processing activity and there is no overriding legitimate reason; (iv) the personal data must be erased in order to comply with a legal obligation;
- Right to restriction of processing: i.e. the Data Subject has the right to obtain from LEAR the restriction of processing in the following cases: (i) for the period necessary for the Data Controller to verify the accuracy of the data whose accuracy has been disputed by the Data Subject; (ii) in case of unlawful processing of personal data; (iii) even if your personal data are not necessary for the purposes of the processing, you need them to be processed for the establishment, exercise or defense of a legal claim; (iv) for the period necessary for the verification as to whether the Data Controller's legitimate reasons prevail over your request to object to the processing;
- Right to object: the Data Subject has the right to object at any time, for reasons related to his or her particular situation, to the processing of personal data carried out on the basis of legitimate interest under Article 6(1)(f) GDPR;
- Right to lodge a complaint and/or appeal: the Data Subject has the right to lodge a complaint with the Data Protection Authority and/or appeal to the judicial authority, if his or her data processing rights are deemed to have been violated.

## **11 COMMUNICATION AND PUBLICATION**

The Whistleblowing Policy is communicated to all Recipients by appropriate means of communication, including e-mail, by the Whistleblowing Committee or by the

department/department requesting the services of a person outside LEAR to whom this document is to be communicated.

In particular, the Whistleblowing Policy is displayed and made easily visible in workplaces, including through the company intranet, and is also accessible to those who, while not frequenting workplaces, have a legal relationship in one of the forms mentioned above. It is also published in a dedicated section of LEAR's website.

## **12 DISCIPLINARY SYSTEM**

Failure to comply with the principles and rules contained in this Policy will result in the application of the disciplinary system adopted by LEAR, including the disciplinary system set forth in 231 Model.

## **13 DOCUMENT UPDATE AND HISTORY**

The Whistleblowing Policy is reviewed and updated every three years.

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Verified and approved by the BoD on December 12, 2024.