



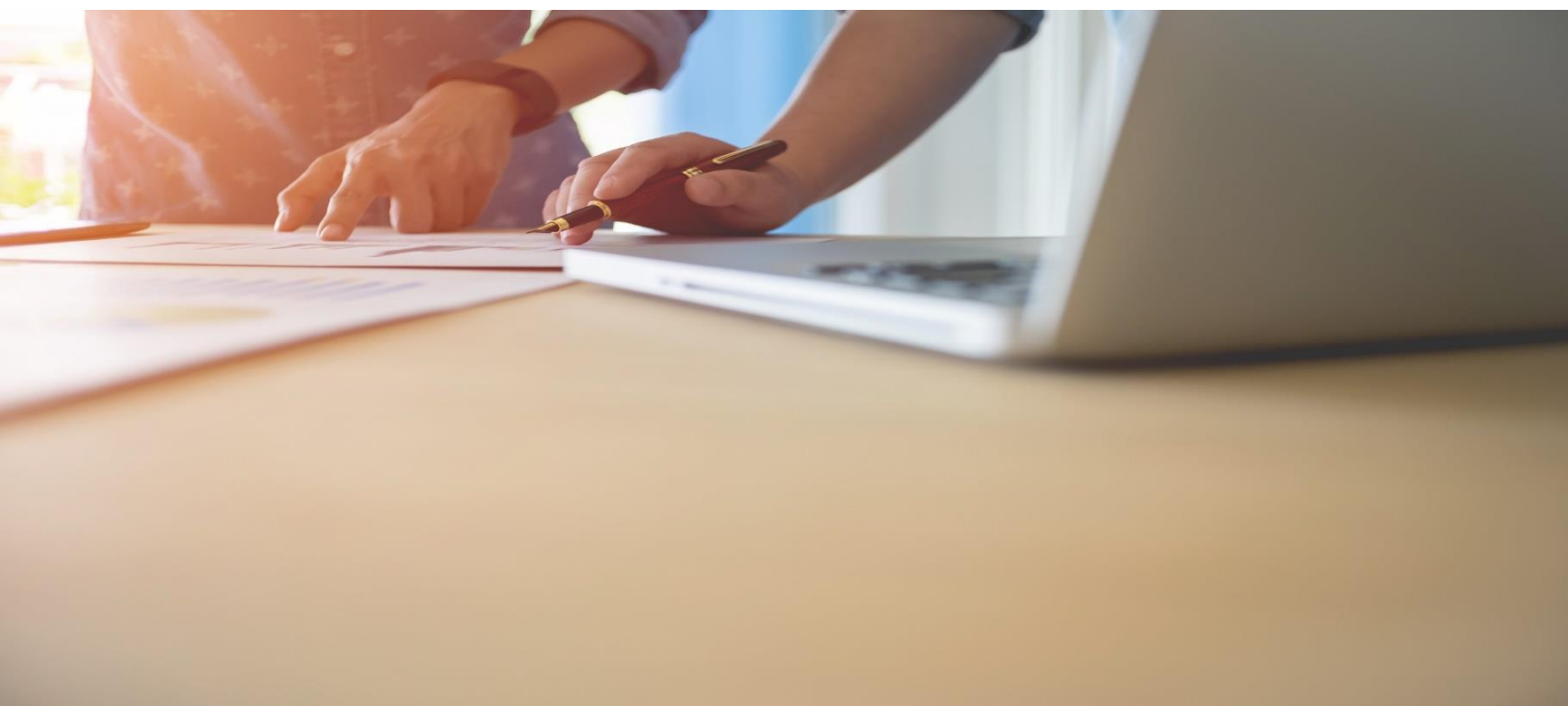
Code of Ethics

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INTRO

Lear Corporation Engineering Italy S.r.l. (hereinafter also referred to as "**LEAR** ENGINEERING" or "Company") is a multinational company belonging to the Lear Group, specializing in the design and testing of automotive seats.

Starting from November 1, 2018, following a reorganization process, the technical-engineering activities and related support functions conducted by Lear Corporation Italia S.r.l, at the Grugliasco (HQ) site, were subject to a business unit transfer with the consequent establishment of LEAR ENGINEERING.

LEAR ENGINEERING conducts research and development on behalf of its US parent company, Lear Corporation.

LEAR ENGINEERING has been involved in the development of projects for Alfa Tonale, Maserati Grecale, Maserati Granturismo/Grancabrio, Ferrari F175, Lamborghini LB74, and Ferrari F169 Spider, among others, as well as numerous activities related to modifications of models currently in production.

LEAR ENGINEERING has always been committed to environmental protection, sustainability, and the health and safety of its employees. In this regard, it has obtained the following certifications:

- UNI EN ISO 14001:2015;
- UNI ISO 45001:2018,

and has adopted an *Environmental and Safety Management System Manual* in accordance with UNI EN ISO 14001:2015 and UNI ISO 45001:2018 standards.

LEAR ENGINEERING has also obtained IATF 16949: 2016, a globally recognized standard that defines the requirements for a Quality Management System for organizations operating in the automotive sector, aimed at pursuing certain objectives such as, among others, continuous improvement, prevention of manufacturing defects, inclusion of specific requirements for the automotive industry, and promotion of the reduction of variations and waste in the supply chain.

The Company, aware that the adoption of a Code of Ethics is of primary importance also for the purpose of preventing the offences provided for by Legislative Decree No. 231 of June 8, 2001 (hereinafter referred to as "**Legislative Decree** 231/2001" or simply the "Decree"), which, as is well known, introduced administrative liability for companies into Italian law, has decided to clearly establish the set of corporate values that inspire the Company and all those who carry out their activities on its behalf.

Consequently, this document (hereinafter referred to as **the "Code** of Ethics") sets out the principles to which the Company adheres and which it expects to be strictly observed, in accordance with the provisions of LEAR's Code of *Business Conduct and Ethics* ("*Lear's Code*"), which must be complied with by all Recipients (as defined in the following paragraph) and, in any case, all those who, in Italy or abroad, cooperate and collaborate with it in the pursuit of its corporate purpose.

This Code of Ethics is an integral part of the Organization, Management, and Control Model pursuant to Legislative Decree 231/2001 ("Model").

ADDRESSEES

The principles of this Code of Ethics are binding on all those who, within the Company, hold positions of representation, administration, or management, or who exercise, even de facto, the management and control of the Company, for all employees, for those who cooperate and collaborate with it - in various capacities - in the pursuit of its objectives and for anyone who has business relations with it (hereinafter the "Recipients").

The Recipients are required to learn the contents and comply with the precepts set out below and covered by this Code of Ethics.



GENERAL PROVISIONS

PURPOSE, APPLICATION, AND DISSEMINATION OF THE CODE OF ETHICS

The Company undertakes to comply fully with the provisions of this Code of Ethics and to carry out its activities with the utmost diligence, professionalism, and reliability, constantly promoting correct and decent behavior in internal relations within the Company and in commercial and non-commercial relations between the Company and third parties (suppliers, consultants, and business partners), protecting the reputation and image of the Company.

This Code of Ethics is brought to the attention of all Recipients, who undertake to apply it or share its values.

To this end, the Company shall:

- the dissemination of the Code of Ethics to its employees by posting it on notice boards or by any other appropriate means;
- disseminating it to third parties who have commercial or other relationships with the Company by publishing it on its website.

The Company requires all Recipients to sign a declaration acknowledging that they have read the Code of Ethics and undertake to comply with it, to the extent of their competence.

GENERAL ETHICAL PRINCIPLES

In achieving its objectives and for the purposes of preventing the offenses referred to in Legislative Decree 231/2001, as well as complying with the provisions contained therein, the Company complies with the following principles:

- compliance with laws, statutory and regulatory provisions, including international ones;
- loyalty and fairness in relations with business partners, suppliers, consultants, and private entities, maintaining transparent, equitable, and impartial relations with each of them;
- compliance with current legislation on health and safety at work, taking all precautions against the risk of accidents and injuries at work;
- compliance with current environmental legislation, promoting activities and processes that are as environmentally friendly as possible;
- respect for fundamental human rights in all company activities, refraining from behavior that is offensive to the dignity of individuals and from discriminatory attitudes based on gender, racial or ethnic origin, age, social position, origin, nationality, ethnic group, religion, physical or mental disability;
- transparency in relations with representatives of the public administration, private individuals, trade unions, and social organizations;
- transparency and compliance with applicable legislation regarding *intercompany* relations;
- regularity and accuracy in the management of accounting and accounting and tax documentation in accordance with the provisions of the laws and regulations in force;
- management of company assets and resources in a manner that protects their value and exclusively for the purpose of achieving the Company's objectives and purposes;

- protection of the confidentiality and privacy of company information and confidential information.

COMPLIANCE WITH REGULATIONS

The Company believes that ethical conduct, understood as honesty, loyalty, fairness, and compliance with the law, is a core value.

Therefore, the Company is committed to strict compliance with national, European Union, and international laws and regulations.

EXTERNAL RELATIONS WITH BUSINESS PARTNERS, SUPPLIERS, EXTERNAL CONSULTANTS, AND PRIVATE ENTITIES

RELATIONS WITH BUSINESS PARTNERS

The Company manages relations with its business partners in accordance with the principles of fairness, transparency, and professionalism, and maintains relations with them based on trust, quality, competitiveness, professionalism, and respect for market dynamics.

In particular, the Company undertakes to:

- establish relationships only with business partners who have a respectable reputation and are engaged only in lawful activities;
- ensure the transparency of agreements, avoiding the conclusion of any secret and/or unlawful agreements.

RELATIONS WITH SUPPLIERS AND EXTERNAL CONSULTANTS

The choice of suppliers and external consultants is based on criteria of competence, cost-effectiveness, transparency, and fairness.

The Company manages its relationships with suppliers and consultants in accordance with the principles of loyalty, fairness, and professionalism.

In its relations with suppliers, the Company encourages ongoing collaboration and solid, long-lasting relationships based on trust, avoiding any form of corruption that could ensure the continuation of *business* with the Company.

In particular, the Company selects its suppliers based on their reliability (regarding the origin of the products purchased), excluding parties suspected of dealing in goods of illegal origin.

In particular, the Company undertakes to:

- establish relationships only with suppliers and consultants who have a respectable reputation and are not involved in illegal activities;
- ensure the transparency of agreements, avoiding the conclusion of any secret and/or unlawful agreements.

Employees also undertake to comply with the provisions of the Lear Code of Conduct and Business Ethics.

RELATIONS WITH PRIVATE ENTITIES

The Company supports charitable associations dedicated to economic well-being, education, and environmental protection.

All donations must be made in a transparent manner. The Company undertakes to identify the beneficiary and the purpose of the donation in an appropriate manner, as well as to document and justify the reasons and purpose of the donation adequately.

All donations must be evaluated and authorized in advance in accordance with the provisions of the LEAR Code of Conduct and Business Ethics.

The Company undertakes to subsequently request evidence from the beneficiary of the actual destination and use of the donation.

Any donation to individuals or associations whose purposes are contrary to the values and principles that inspire the Company is prohibited.

GIFTS AND GRATUITIES

The Company shall refrain from offering, accepting or receiving gifts, benefits and/or any other personal or non-personal advantages in favor of or from private individuals in the course

of its activities, with the exception of gifts of modest value¹ during the Christmas holidays or in the context of normal professional relations or other initiatives that may be implemented by the Company as part of its marketing and communication strategies.



RELATIONS WITH OTHER COMPANIES

The Company recognizes freedom of economic initiative and competition, trust in the exercise of trade, fairness in production and trade, and the quality of the services offered as values underlying its business activities.

Relations with other companies must be based on legality, fairness, and honesty and must comply with the principles established in the field of industry and commerce by national, European Union, and international laws.

PROTECTION OF COMPETITION

The Company believes in healthy and fair competition and in a competitive market.

Therefore, any behavior that is misleading or that may constitute any form of unfair competition is prohibited.

Employees also undertake to comply with the provisions of the Lear Code of Conduct and Business Ethics.

¹ Regarding the value of gifts and/or gratuities permitted by/in favor of third parties, please refer to LEAR's Code of Conduct and Business Ethics. In any case, it should be noted *that*, pursuant to Article 4, paragraph 5 of Presidential Decree No. 62 of April 16, 2013, "*gifts or other benefits of modest value are those with a value not exceeding, as a guideline, 150 euros, including in the form of discounts.*"

ND WORKPLACE SAFETY

The Company promotes the dissemination and consolidation of a culture of safety and health for workers in the workplace, promoting risk prevention and awareness as well as responsible behavior on the part of all personnel.



The Company acts towards its employees and collaborators in full compliance with the provisions of Legislative Decree No. 81/2008.

The Company guarantees working conditions that respect individual dignity and ensures safe and healthy working environments, in compliance with current accident prevention, health, and hygiene regulations.

The Company strongly promotes the dissemination of a culture of safety and awareness of the risks associated with the work conducted, requiring everyone, at all levels, to behave responsibly and respect the health and safety of workers.

The Company undertaker to:

- ensure that workers are trained and properly informed about the safety risks to which they are exposed, providing them with suitable means and Personal Protective Equipment required by current legislation in relation to the type of activity conducted;
- periodically review and monitor the performance and efficiency of its system for managing risks related to safety at work, to maintain safe working environments that protect the integrity of personnel, with a view to constantly improving working conditions.

The Company has also obtained ISO 45001:2018 certification and has adopted an *Environmental and Safety Management System Manual* in accordance with UNI EN ISO 14001:2015 and ISO 45001:2018 standards.

Employees are also committed to complying with the provisions of the Lear Code of Conduct and Business Ethics.

ENVIRONMENTAL PROTECTION



The Company considers the protection of the environment and the sustainable development of the territory in which it operates to be important, considering the rights of the community, future generations, and respect for the place.

Within the scope of its operational management and *business* initiatives, the Company undertakes to:

- consider essential environmental requirements;
- minimize the negative impact that its business activities may have on the environment.

The Company has also obtained UNI EN ISO 14001:2015 certification and has adopted an *Environmental and Safety Management System Manual* in accordance with UNI EN ISO 14001:2015 and ISO 45001:2018 standards.

Employees are also committed to complying with the provisions of the Lear Code of Conduct and Ethics.

HUMAN RESOURCE MANAGEMENT

SELECTION, RECRUITMENT, AND DEVELOPMENT OF HUMAN RESOURCES



The Company recognizes the central importance of human resources, believing that the most significant factor in the success of any company is guaranteed by the professional contribution of the people who work there, in an environment of loyalty and mutual trust.

Human resources are an indispensable and valuable asset for the Company's very existence and future development.

The Company recognizes the following as essential principles of its corporate philosophy:

- respect for one's own work and that of others;
- professional contribution and individual commitment;
- respect for different opinions, regardless of seniority and experience; and

- the innovative power of ideas.

In this regard, the Company ensures equal opportunities at all levels of the company, based on merit and without discrimination of any kind. Even during the selection and hiring process, the Company rejects any form of discrimination or harassment based on racial origin, ethnicity, religion, ideology, disability, gender, sexual orientation, or age.

The search for and selection of personnel is conducted based on criteria of objectivity, competence, and professionalism, guaranteeing equal opportunities.

The Company is committed to enhancing the professional skills of individuals through training and continuous updating. The Company promotes the aspirations of individuals and the learning, professional, and personal growth expectations of everyone.

The Company acts in accordance with legal requirements and effectively eliminates illegal employment. It employs and remunerates its employees based on appropriate and legally compliant contracts.

Employees also undertake to comply with the provisions of the Lear Code of Conduct and Business Ethics.

The Company expects its employees to conduct themselves in the workplace with seriousness, mutual respect, order and decorum, loyalty and transparency.

The Company is committed to ensuring a healthy working environment and does not tolerate any discriminatory conduct or any form of harassment and/or offense of a personal or sexual nature.

Furthermore, the Company is committed to ensuring the physical, psychological, and moral integrity of its employees and collaborators.

Employees also undertake to comply with the provisions of the Lear Code of Conduct and Business Ethics.

RELATIONS WITH REPRESENTATIVES OF THE PUBLIC ADMINISTRATION AND TRADE UNIONS

RELATIONS WITH REPRESENTATIVES OF PUBLIC ADMINISTRATION

The Company promotes and requires compliance with anti-corruption principles and regulations.

Relations with representatives of the Public Administration must be undertaken and managed in full compliance with current legislation.

The Company rejects corruption in all its forms and promotes full compliance with the principles of integrity, fairness, impartiality, and legality.

In relations with public administration officials, it is expressly forbidden to engage in or incite others to engage in corrupt practices of any kind. In particular, relations with the public administration must be based on the strictest compliance with applicable laws and regulations. The assumption of commitments and the management of relations of any kind with the Public Administration are reserved exclusively for the corporate functions responsible for this and for authorized personnel.

In any case, it is mandatory to diligently keep all documentation received from and sent to the Public Administration.

Furthermore, it is prohibited to offer, promise, give, or authorize anyone to procure, directly or indirectly, an economic advantage or other benefit to a public entity for the purpose of:

- induce them to perform any function or act in an improper manner or contrary to the duties of their office (or reward them for having done so);
- to secure an undue advantage in violation of applicable laws.

Relations with representatives of the Public Administration are based on maximum cooperation, fairness, and transparency: it is prohibited to hinder the regular performance of verification activities, including through the concealment or destruction of documentation.

Employees also undertake to comply with the provisions of the Lear Code of Conduct and

Business Ethics.

GIFTS AND GRATUITIES

The Company refrains from offering, accepting or receiving gifts, benefits and/or any other personal or non-personal advantages ²personal or otherwise, to or from representatives of the Public Administration in the course of their activities, except for the granting/receipt of gifts of modest value and nature during the Christmas holiday season or in the context of normal professional relations or other initiatives that may be implemented by the Company as part of its marketing and communication strategies, where permitted by applicable law.

RELATIONS WITH TRADE UNIONS AND POLITICAL PARTIES

The Company contributes to the economic well-being and growth of the community in which it operates. To this end, in conducting its activities, it complies with local and national communities, promoting dialogue with trade unions and other associations.

The Company does not promote or maintain any kind of relationship with organizations, associations, or movements that pursue, directly or indirectly, criminally illegal or otherwise prohibited by law.

The Company also condemns any form of participation in associations whose aims are prohibited by law and contrary to public order, and rejects any behavior aimed at facilitating the activities or programs of organizations instrumental in the commission of crimes, even if such facilitation is necessary to achieve a benefit.

In compliance with applicable laws, all employees are free to be represented by a trade union or other representatives.

The Company does not promote political parties and/or trade unions and refrains from contributing financially to political campaigns, political parties, political candidates or any of their direct and/or indirect affiliated organizations.

² Regarding the value of gifts and/or gratuities permitted by/in favor of government officials and/or trade union representatives, please refer to LEAR's Code of Conduct and Business Ethics. In any case, pursuant to Article 4, paragraph 5 of Presidential Decree No. 62 of April 16, 2013, "*gifts or other benefits of modest value are those with a value not exceeding, as a guideline, €150, including in the form of discounts.*"

MANAGEMENT OF MEDIA RELATIONS

Relations with the press and *media* are handled exclusively by the company departments designated for this purpose. All external communications must be authorized in advance. Employees may attend meetings, gatherings, or public events in a strictly personal capacity; the company name and trademark may not be used without express authorization.

Employees also undertake to comply with the provisions of the Lear Code of Conduct and Business Ethics.

INTERCOMPANY RELATIONS

Intercompany relations must be based on maximum transparency and compliance with the regulations applicable to the relevant legal systems.

The Company ensures that the circulation of information within *intercompany* relations is conducted in accordance with the principles of truthfulness, loyalty, fairness, completeness, clarity, transparency, and prudence, respecting the autonomy of each company and its specific areas of activity.

Existing and future commercial relations must be duly formalized and conducted in accordance with the principles of fairness, effectiveness, economic consistency, consistency with market values, and protection of the respective interests.

MANAGEMENT OF ACCOUNTING AND TAX TRANSACTIONS AND INFORMATION

Every action, operation, or transaction must be correctly recorded in the company's accounting system in accordance with the criteria indicated by law and applicable accounting principles, and must also be duly authorized, verifiable, legitimate, consistent, and appropriate.

Each accounting entry must accurately reflect the results of the supporting documentation.

The Company requires maximum transparency in commercial transactions and in relations with third parties, in full compliance with national and international regulations on the fight against money laundering.

All financial transactions must be adequately justified in contractual relationships and must be conducted using means of payment that guarantee their traceability.

In order to ensure maximum transparency in the economic and financial management of the company, the Company prohibits the replacement or transfer of money, goods, or other benefits derived from illegal activities, or to carry out other transactions in relation to them, in such a way as to hinder the identification of their illegal origin.

The Company undertakes to prevent and combat incidents related to the laundering of money from criminal activities and the receiving of goods or other benefits of illegal origin.

Employees also undertake to comply with the provisions of the Lear Code of Conduct and Business Ethics.

MANAGEMENT OF COMPANY ASSETS, PERSONAL INFORMATION, AND COMPUTER DATA

USE OF COMPANY ASSETS AND RESOURCES

Company assets and resources must be used efficiently and in a manner that protects their value and exclusively for the purpose of achieving the Company's objectives and purposes.

The following are prohibited:

- the use of company assets and resources for purposes that conflict with the interests of the Company or are unrelated to the employment relationship;
- the use of company assets and, in particular, IT and network resources (e.g., website or social networks) for purposes contrary to mandatory provisions of law, public order, or morality, as well as to commit or induce the commission of crimes or racial intolerance, xenophobia, the glorification of violence, discriminatory acts, or the violation of human rights;
- audiovisual, electronic, paper or photographic recordings or reproductions of company documents, except where expressly authorized.

Employees also undertake to comply with the provisions of the Lear Code of Conduct and Business Ethics

PROTECTION OF INTELLECTUAL PROPERTY

The Company requires compliance with national, European Union, and international regulations protecting industrial and intellectual property.

The Company promotes the proper use, for any purpose and in any form, of trademarks, distinctive signs, and all creative intellectual works, including computer programs and databases, to protect the economic and moral rights of the author.

To this end, it is prohibited to engage in any conduct aimed at counterfeiting, altering, duplicating, reproducing, or disseminating, in any form or by any means, without the right to do so and without the relevant authorization.

PROTECTION OF COMPANY INFORMATION AND CONFIDENTIAL INFORMATION

The Company disseminates information on management policies and commercial activities in a truthful manner and in accordance with applicable laws, ensuring the accuracy of the information and disseminating it in a timely, adequate, and fair manner, in compliance with confidentiality requirements.

All information, including advertising or promotional information, must be impartial, clear, and not misleading.

The disclosure of any company information to third parties is reserved exclusively for authorized company personnel and must be conducted in accordance with the provisions of the Lear Code of Conduct and Business Ethics.

MANAGEMENT OF CONFIDENTIAL INFORMATION

The Company guarantees the confidentiality of the information in its possession and refrains from using confidential data, except in cases of express authorization and, in any case, in strict compliance with current legislation on the protection of personal data.

The Company prohibits any misuse of confidential information for the purpose of obtaining undue advantages.

It is prohibited to disclose to third parties' information concerning the Company's technical and technological knowledge, as the *know-how* and intellectual property developed constitute a fundamental resource.

The disclosure of any confidential information to third parties is reserved exclusively to authorized company personnel and must be conducted in accordance with the provisions of the Lear Code of Conduct and Business Ethics.

PREVENTION OF CONFLICTS OF INTEREST

In conducting its business activities, the Company refrains from situations of conflict of interest.³

In performing their duties or functions, the Recipients shall pursue the general objectives and interests of the Company, refraining from any activities, conduct, or acts that are in any way incompatible with the obligations associated with their employment relationship. The Recipients must therefore avoid any situation that could conflict with the interests of the Company or interfere with their ability to make impartial and objective decisions in the interests of the Company.

In the event of a conflict of interest, even potential, it is mandatory to act correctly and transparently and to inform the competent company representative without delay, complying with the decisions taken by the latter.

³ Conflict of interest means when the Recipient pursues an interest that is different from the company's *mission* or does something that could mess with their ability to make decisions that are only in the company's best interest, or when they personally benefit from business opportunities that belong to the company.

Employees must use the *E&C Disclosure Management System* to disclose all potential conflicts relating to Ethics and Compliance (as set out in Lear's Code of Conduct and Business Ethics).

PENALTIES

Compliance with the principles of this Code of Ethics shall be considered an essential part of the contractual obligations of all relationships maintained by the Company with the Recipients pursuant to and for the purposes of applicable law.

Any violation of the provisions of the Code of Ethics by employees of the Company may constitute a breach of their employment obligations or a disciplinary offense, in accordance with applicable law, Article 7 of Law No. 300/1970, and the applicable National Collective Bargaining Agreement, and must be handled in accordance with the provisions of the Disciplinary System contained in the Model adopted by the Company (to which reference is made in full).

Compliance with the principles of this Code is an essential part of the contractual obligations assumed by all those who have relations with the Company in various capacities. Therefore, violation of the provisions of the Code of Ethics may constitute a breach of contract, with all legal consequences regarding the termination of the contract and the consequent compensation for damages.



WHISTLEBLOWING

The task of monitoring compliance with this Code of Ethics (an integral part of Model 231) is entrusted to the Supervisory Body established pursuant to Legislative Decree 231/2001.

In compliance with the provisions of Legislative Decree 24/2023, which transposes into Italian law EU Directive 2019/1937 on the protection of persons reporting on breaches of Union law, LCE has decided to adopt a specific procedure to regulate the reporting of improper practices and unlawful conduct by its employees (hereinafter, the "*Whistleblowing Policy*").

The *Whistleblowing Policy* is an integral part of the Model 231 adopted by the Company and has been published in a specific section of the Group's institutional website

(<https://www.lear.com/italian-legislative-decree-24-2023>). Each Recipient is required to promptly report any violation or alleged violation of the provisions of this Code of Ethics that comes to their attention in the course of their work or in the context of their relationship with the Company, in accordance with the procedures and in compliance with the specific Policy adopted.

In accordance with the provisions of the *Whistleblowing Policy*, the following may be reported:

- conduct or actions that are not in line with *Lear's values, Code of Business Conduct and Ethics*, LEAR ENGINEERING's Model 231 (of which the Code of Ethics is an integral part), and internal regulations (procedures, policies, etc.);
- conduct or actions that do not comply with the laws applicable to LEAR ENGINEERING (at national or EU level).

Recipients who decide to report a violation must follow the procedures set out in the *Whistleblowing* procedure. In particular, internal reports can be made through the following channels:

1. in writing, via the **online platform** available at the link: <https://secure.ethicspoint.com/domain/media/en/gui/56559/index.html>;
2. verbally, through the **E&C Helpline**, available 24 hours a day, 7 days a week. The Helpline is managed by a third-party provider who accepts, transcribes, and records all calls received through the Helpline. Reporters can speak to 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/media/en/gui/56559/index.html> (for Italy, the number is 800 727 442);
3. at the request of *the whistleblower*, orally through a face-to-face meeting with the **Whistleblowing Committee⁴**, which can be requested via the IT platform accessible

⁴ The *Whistleblowing Committee* is composed of the Europe-Africa Compliance Coordinator and the Country HR Manager. The *Whistleblowing Committee* is responsible for collecting reports, confirming their receipt, and following up on them, including conducting preliminary investigations, while ensuring the confidentiality of all information relating to the whistleblower, the persons mentioned in the report, and the subject matter of the report, in order to prevent potential retaliatory acts of any kind. The *Whistleblowing Committee* is also responsible for keeping the whistleblower informed of the progress of the internal investigation and for providing feedback to the whistleblower.

by typing the following URL:
<https://secure.ethicspoint.com/domain/media/en/gui/56559/index.html> , and must
be scheduled within 45 days of the request.

If the reported conduct concerns members of the *Whistleblowing* Committee, the *whistleblower* may address their report directly to the LEAR ENGINEERING Supervisory Body at the email address LearCorpEngineeringItalyOdV@lear.com.

If, on the other hand, the reported conduct concerns a member of LEAR ENGINEERING's Supervisory Body (SB), the *whistleblower* may request that the report not be communicated to the Supervisory Body or to one or more of its members.

The Committee will conduct the investigations it deems necessary to ascertain the validity of the report in accordance with the *Whistleblowing* Policy (which is hereby referred to in its entirety⁵).

⁶In this regard, the Company guarantees the utmost confidentiality regarding the identity of the whistleblower and the persons involved/mentioned in the report and, furthermore, prohibits discriminatory acts, retaliation, or penalties against whistleblowers who have made a report in good faith. Any acts taken in violation of this prohibition are null and void.

In any case, the Committee is required to promptly forward to the SB reports relating to unlawful conduct relevant pursuant to Legislative Decree 231/2001 or violations of Model 231, using channels that guarantee compliance with confidentiality requirements, so that the Supervisory Body can assess the appropriateness of undertaking the necessary investigations/actions.

It should be noted that failure to comply with the principles and rules contained in the Policy will result in the application of the disciplinary system adopted by LEAR ENGINEERING, including the disciplinary system provided for in Model 231.

The disciplinary system of the Model provides for the application of specific sanctions in the event of violation of the measures to protect the whistleblower and the persons indicated in

⁵ Paragraph 5.4 "*Investigation of Reports*" of the *Whistleblowing Policy*.

⁶ Regarding conduct considered retaliatory, reference should be made to the provisions of Article 17 of Legislative Decree 24/2023.

the *Whistleblowing* Policy ("**Other Protected Persons**," as detailed in paragraph 6.1), or in the event of reports made with intent or gross negligence that prove to be unfounded, and any other case of misuse or exploitation of the *whistleblowing* channels.

Finally, if the conditions set out in Article 6 of Legislative Decree 24/2023⁷ are met, the *whistleblower* may make an **External Report** to ANAC (the National Anti-Corruption Authority), using the channels specifically set up by the latter. External Reports are also considered Protected Reports under the Policy adopted by LEAR ENGINEERING (for more details on how to make a report, please refer to Chapter 7 of the *Whistleblowing* Policy).

APPROVAL AND AMENDMENT OF THE CODE OF ETHICS

The Board of Directors have approved this Code of Ethics.

Any amendments and/or updates to the Code of Ethics must be approved by the Board of Directors and promptly communicated to the Recipients.

⁷ Pursuant to Article 6 of Legislative Decree 24/2023, external reporting may be carried out in the following cases:

- the mandatory internal channel is not active or is active but does not comply with the law;
- the Whistleblower has already made an internal report, but no action has been taken;
- the Whistleblower has reasonable grounds to believe that, if they made an internal report, it would not be followed up effectively or that the report itself could lead to retaliation;
- the whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.



Lear Corporation Engineering Italy S.r.l.

*Corso Canonico Allamano n. 32 –
Grugliasco (TO)*