

HONDA ITALIA INDUSTRIALE SPA

***Extract from the HII procedure for the
management of reports of breaches and the
protection of the whistleblower***

	Approved by
Signature	Original copy signed
Name	Marcello Vinciguerra
Role	Factory Director
Date	July 14, 2023

1. SUBJECT

This procedure rules the process of reporting violations of national or European Union regulatory provisions - of which they have become aware in their work context - which harm the public interest or the integrity of Honda Italia Industriale Spa (hereinafter "HII") and the protection of persons who make such communications, internally harmonizing the contents of Legislative Decree no. 24 of 10 March 2023, with which Italy has implemented the European Directive no. 2019/1937, issued by the Union in order to create a minimum standard for the protection of whistleblowers' rights in all member states

It lays down the rules for the use of internal reporting channels, coordinating them with the prevention and control protocols defined by the 231 corporate Organization, Management and Control Model and the Honda Code of Conduct to prevent the types of crime provided for in Legislative Decree 231/2001 and subsequent amendments, and aims to facilitate the monitoring of the processes described here by the Supervisory Body (SB).

2. SCOPE AND NO COMPLIANCE

2.1 Scope

The procedure applies to:

- a) employees (associates),
- b) holders of a collaboration relationship, who carry out their work activity at HII,
- c) workers or collaborators who carry out their work with subjects who supply goods or services to HII or who carry out works in its favor,
- d) freelancers and consultants who work at HII,
- e) volunteers and trainees, paid and unpaid, working at HII,
- f) shareholders and persons with administrative, management, control, supervision, or representation functions, even if these functions are exercised merely by way of fact,

for the activities carried out to report violations of national or European Union regulatory provisions, known in the work context, which cause damage to the public interest or to the integrity of HII, listed in art. 4.1 below.

4. OPERATIONAL METHODS

4.2 Internal reporting

HII has implemented an internal reporting channel that guarantees the confidentiality of data relating to the reporting person, the person involved, and the person otherwise mentioned in the report, as well as the content of the report and related documentation.

Pursuant to art. 4, par. 5, of Legislative Decree no. 24/2023, the responsibility for the internal reporting channel is entrusted to Dr. Oscar Brasile, Risk & Compliance (hereinafter "Channel Manager"), specifically trained on the management of internal reports and on the general contents of Legislative Decree no. 24/2023.

For the violations reported in the previous par. 4.1, point A), no. 1- 3 - 4 - 5 - 6, the whistleblower must use the following electronic address:

whistleblowingcontact@honda-eu.com

The channel is encrypted and accessible only to the Channel Manager who is the only one entitled to know the identities of the reporting person, the one involved and / or mentioned and the information on the facts narrated.

HONDA

The Power of Dreams

For unlawful conduct relevant to Legislative Decree 231/2001, and/or violations of the Company Model 231, provided for in par. 4.1, point A), no. 2, the whistleblower must instead use the e-mail address included in the Company Model 231:

hii.odvsegnalazioni@honda-eu.com

which enjoys the same confidentiality and technological security measures as the new reporting channel.

In the latter case, the Channel Manager will collaborate with the 231 Supervisory Body for the instruction and definition of the report.

The alert must contain the following elements:

- the identity of the person making the report,;
- a clear and complete description of the events reported,
- the circumstances of time and place in which the acts were committed,
- personal details or other elements that allow the identification of the person (s) who has carried out the facts reported;
- the indication of any other subjects who can report on the facts reported;
- an indication of any documents which may confirm the validity of those facts,
- any other information that can provide useful feedback on the existence of the facts reported.

Reports can also be made, at the choice of the whistleblower, through the telephone number:

0872-899333

or by direct meeting with the Channel Manager, to be carried out in a reasonable time.

In the case of an oral report, subject to the consent of the whistleblower, the Channel Manager documents the meeting and what is stated on a report. The reporting person may verify and correct the text of the report and confirm its content by signing it.

4.3 Internal reporting process

Upon receipt of the report, the Channel Manager:

- a. give the reporting person an acknowledgement of receipt of the report within 7 days from the date of receipt;
- b. maintain interlocutions with the reporting person and may request additions from the reporting person, if necessary;
- c. diligently follows up on the reports received;
- d. provide feedback to the report within 3 months from the date of the acknowledgement of receipt or, in the absence of such notice, within 3 months from the expiry of the period of 7 days from the submission of the report.

The internal report forwarded to a person other than the Channel Manager must be transmitted to them within 7 days of receipt, giving simultaneous notice of the transmission to the reporting person.

The Channel Manager carries out the investigation, collecting data and requesting clarifications from the whistleblower and / or any other subjects mentioned in the report, and provides for the definition of the procedure within the terms of the law.

In case of obvious and manifest groundlessness, the Channel Manager, based on an analysis of the facts covered by the report, may decide to archive the request. In this case, it shall notify the whistleblower.

The reports received, the related investigative acts and all the reference documentation, are kept for a period not exceeding 5 years, starting from the date of communication of the outcome of the reporting procedure, in a special archive kept by the Manager.

The protection of confidentiality does not imply the acceptance of anonymous communications, considering that the protections pursuant to Legislative Decree no. 24/2023 can only refer to reports from identifiable and recognizable subjects.

4.4 External reporting

It being understood that internal reporting is a priority and must be carried out in advance by the subjects indicated in art. 2, an external report may be made if, at the time of submission, one of the following conditions is met:

- a. the internal reporting channel referred to in art. 5 is not active;
- b. the whistleblower has already made an internal report and it has not been followed up;
- c. the whistleblower has reasonable grounds to believe that, if he made an internal report, it would not be effectively followed up or that the same report could determine the risk of retaliation;
- d. the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or manifest danger to the public interest.

The external reporting channel is set up at the National Anti-Corruption Authority (ANAC) at <https://www.anticorruzione.it/-/whistleblowing> address and is subject to the same procedural rules as internal reporting.

The external report, submitted to a person other than ANAC, is transmitted to the latter, within 7 days from the date of its receipt, giving simultaneous notice of the transmission to the reporting person.

4.5 Duty of confidentiality

The Data Processor protects the identity of the whistleblower, of the persons involved and of those mentioned, but also the elements of the report, which allow, even indirectly, their identification. The protection lasts until the conclusion of the proceedings initiated with the report itself.

The identity of the reporting person and any other information from which that identity may be inferred, directly or indirectly, shall not be disclosed without the express consent of the reporting person.

Where knowledge of the identity of the reporting person is essential for the complaint and defense of the concerned person, the Responsible person shall give notice to the reporting person by written communication of the reasons for the disclosure of confidential data and obtain his/her express consent to the disclosure of his/her name.

4.6 Processing of personal data

Personal data, not useful for the processing of the report, are not collected or, if collected accidentally, are deleted immediately.

The processing of personal data relating to the receipt and management of reports is carried out by HII as data controller, in compliance with the principles of Regulation (EU) 2016/679 or Legislative Decree no. 51 of 2018, providing appropriate information to reporting persons and persons involved pursuant to Articles 13 and 14 of the same Regulation (EU) 2016/679 or Article 11 of the aforementioned Legislative Decree no. 51, as well as taking appropriate measures to protect the rights and freedoms of data subjects.