

PROCEDURE

“Whistleblowing System
Management”



DOCUMENT REVISION

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1. Premise

Law no. 179/2017 containing *“Provisions for the protection of authors of reports of crimes or of irregularities of which they have become aware in the context of a public or private employment relationship”* introduced a number of changes to art. 6 of Italian Legislative Decree 231/2001, providing for the implementation of guarantees and protections for those who make reports attributable to significant illicit conduct pursuant to Italian Legislative Decree 231/2001 or to events or behaviours in breach of the Organisation, Management and Control Model adopted by Electrolux Italia S.p.A. (hereinafter also “Company”).

Subsequently, Italian Legislative Decree no. 24 of 10 March 2023, containing *“Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law and laying down provisions concerning the protection of persons reporting breaches of national law”* (hereinafter the “Decree”), has significantly extended the scope of application of the regulations on reporting, previously limited, for the private sector, only to entities with an organisation, management and control model pursuant to Italian Legislative Decree 231/2001.

In particular, the Decree identifies and regulates the reporting subjects, the subject of the breach reports, the channels to be established and envisaged, the obligations and protections that the companies are required to implement and guarantee, also defining the criteria and timing of adaptation.

As the management of reports involves the collection and processing of personal data, the relevant legislation on the protection of personal data applies. This legislation includes Regulation 2016/679 of the European Parliament and of the Council, dated 27 April 2016, on the protection of natural persons with regard to the processing of personal data, as well as on the free movement of such data and repealing Directive 95/46/ CE (hereinafter “GDPR”) and Italian Legislative Decree 30 June 2003, no. 196, together with Italian Legislative Decree 10 August 2018, no. 101 (hereinafter jointly referred to as the “Privacy Code”).

The Company had already equipped itself with a system for the performing and managing of breach reports, and in the context of the regulatory changes outlined above, it took steps to review the logic and tools, having consulted the company trade union representatives referred to in art. 51 of Italian Legislative Decree 15 June 2015, no. 81, pursuant to art. 4, paragraph 1, of the Decree.

2. Subject and purpose of the document

This Procedure relating to "The *Whistleblowing* system" (hereinafter for brevity the "*Whistleblowing* Procedure" or the "Procedure") has the purpose of describing and regulating the reporting system implemented by Electrolux, providing appropriate indications to whistleblowers for making a report and outlining the management process.

For this purpose, in particular, this document:

- defines the scope of application of the Procedure and of the Reporting process;
- identifies the subjects who can make Reports;
- limits the scope of conduct, events or actions that may be the subject of a Report;
- identifies the channels through which to make the Report;
- identifies and prescribes the general principles and rules that govern the Reporting process, including protection of the Whistleblower and of the Reported Party, as well as the consequences of any abuse in the use of the established channels;
- defines the Report management process in its various phases, identifying roles, responsibilities, operating methods and the tools used.

The document also illustrates the so-called external reporting channels established by the National Anti-Corruption Authority - ANAC and the possibility of so-called public disclosure, as well as the related conditions and limits of access to these channels, pursuant to and for the effects of the arts. 6 and 15 of the Decree.

3. Definitions

Term used	Description
Company or "Electrolux"	Electrolux Italia S.p.A.
Whistleblower (or "Reporter")	The natural person making the Report or public disclosure, as better outlined in Paragraph 5.1. "Whistleblowers".
Reported Subject (or "Reported Person")	The natural or legal person named in the Report or in the public disclosure as the person to whom the breach is attributed or who is otherwise implicated in such breach.

Report	Communications made by the Whistleblower, openly or anonymously, in written or verbal form or in person, through one of the reporting channels provided.
Breach	The Breach consists of behaviours, actions or omissions, which damage the integrity of the Company, of which the Whistleblower has become aware within their work context and attributable to what is outlined in Paragraph 5.3 "Subject of the Report - Breaches".
Whistleblowing Manager	Body consisting of personnel appointed by the Board of Directors of the Company as whistleblowing manager pursuant to art. 4 of the Decree, as an autonomous and specifically trained individual.
Model 231	Organisation, Management and Control Model adopted by Electrolux Italia S.p.A. pursuant to Italian Legislative Decree 231/2001, of which the Code of Conduct is an integral part.
Code of Conduct	The Code of Conduct adopted by Electrolux which constitutes an integral part of Model 231.

4. Reference documents

- Organisation, Management and Control Model pursuant to Italian Legislative Decree 8 June 2001, no. 231 of Electrolux Italia S.p.A.;
- Electrolux Code of Conduct
- Document "Regulations, procedures and disciplinary sanctions for company personnel" (so-called Disciplinary Code);

5. The whistleblowing system

5.1 Whistleblower

Reports can be made both by the Company's internal personnel and by external parties.

In particular, the Reporting Parties are:

- ❖ **subordinate workers** such as persons employed by the Company with an employment contract, whether permanent or fixed-term, full-time or part-time, including intermittent employment contracts, apprenticeships, ancillary work

contracts, or through labour supply contracts, as well as providers of occasional work referred to in art. 54-bis of Italian Legislative Decree 50/2017;

- ❖ **self-employed workers** who perform their work at the Company including:
 - the self-employed workers indicated in Chapter I of Law 81/2017 (excluding entrepreneurs, even small scale ones). These are workers with self-employed employment relationships, including the work contracts referred to in art. 2222 of the Italian Civil Code;
 - the holders of a collaboration relationship pursuant to art. 409, no. 3, of the Civil Procedure Code, i.e. agency relationships, commercial representation and other collaborative relationships which take the form of a continuous and coordinated performing of work, predominantly personal, even if not of a subordinate nature (e.g. lawyers, engineers, etc.);
 - the holders of a collaboration relationship pursuant to art. 2 of Italian Legislative Decree 81/2015. These are collaborations organised by the client which take the form of exclusively personal and continuous work, the methods of execution of which are organised by the client;
- ❖ **freelancers and consultants** who work for the Company;
- ❖ **suppliers of goods and services** as well as workers or collaborators of subjects who supply goods or services or who perform works for third parties;
- ❖ **volunteers and interns**, even unpaid;
- ❖ **shareholders** natural persons who hold shares in the Company;
- ❖ **persons with administrative, management, control, supervisory or representative functions** (even de facto) at the Company (e.g. members of the Board of Directors or members of the Supervisory Body).

The following people are also included among Whistleblowers: (i) whose legal relationship with the Company has not yet begun (candidates), if the information on the breaches was acquired during the selection process or in other pre-contractual phases; (ii) during the probationary period; (iii) after termination of the relationship (former employee), if the information on the breaches was acquired during the relationship.

It should be noted that Electrolux also accepts Reports from parties other than those listed above, such as customers, as well as from their workers or collaborators, to whom the same protections will be applied and, possibly, the same sanctions provided for in these procedures for Whistleblowers.

5.2 Subject of the Report – breaches

Whistleblowers may make Reports of Breaches consisting of behaviours, actions or omissions, which damage the integrity of the Company, of which the Whistleblower has become aware within their working context and relating to:

- a) relevant illicit conduct pursuant to Italian Legislative Decree 8 June 231/2001 and breaches of Model 231, which includes the Code of Conduct, of which it is an integral part;
- b) offences relating to application of the EU or national acts indicated in the annex to the Decree as well as of the national acts implementing the EU acts listed in the annex to Directive 2019/1937 (even if not provided for in the annex to the Decree) in public procurement matters; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental Protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and of information systems. As an example, think of so-called environmental crimes such as the dumping, emission or other release of hazardous materials into air, land or water, or the unlawful collection, transportation, recovery or disposal of hazardous waste;
- c) actions or omissions that harm the financial interests of the European Union. Think for example of fraud, corruption and of any other illegal activity linked to the Union's expenditure;
- d) actions or omissions relating to the internal market (including competition and state aid infringements and corporate tax infringements);
- e) actions or behaviours which, while not amounting to an offence, frustrate the object and purposes of the laws and regulations listed in the annex as well as those protecting financial interests.

The Report must have as its **object**:

- breaches committed or that may have been committed, based on well-founded and detailed suspicions;
- breaches not yet committed but which the Whistleblower believes could be committed, based on well-founded and detailed suspicions;
- conduct aimed at concealing the Breaches indicated above.

The following are **excluded**:

- disputes, claims or requests linked to a personal interest of the Whistleblower which relate exclusively to their individual working relationships, or that are inherent to their working relationships with hierarchically superior figures;
- reports relating to defence and national security;
- reports relating to breaches already regulated in the directives and regulations of the European Union and in the implementing provisions of the Italian legal system, indicated in part II of the Annex to the Decree, which already guarantee specific reporting procedures in certain special sectors (financial services; prevention of money laundering and terrorist financing; transport safety; environmental protection).

5.2.1 Actions, facts and conduct that can be reported

In order to facilitate identification of the facts that may be the subject of a Report, the following is a purely illustrative and non-exhaustive list of relevant conduct/behaviours:

- falsification, alteration, destruction, concealment of documents;
- irregularities in administration and in accounting and tax obligations or in preparation of the Company's financial statements;
- behaviour aimed at hindering the control activities of the Supervisory Authorities (e.g. failure to provide documentation, presentation of false or misleading information);
- giving of a sum of money or granting another benefit to a public official or person in charge of a public service as compensation for the exercise of their functions (e.g. facilitation of a procedure) or for the performance of an act contrary to their official duties (e.g. failure to file a complaint report for tax irregularities);
- promise or giving of money, goods, services or other benefits aimed at bribing suppliers or customers;
- breaches regarding health and safety at work and environmental protection;
- agreements with suppliers or consultants to make non-existent services appear to have been performed;
- falsification of expense reports with the aim of creating supplies for illegal activities (e.g. "inflated" reimbursements or for false trips);
- conduct that may constitute market manipulation, aimed at altering the price of the company's shares, fraudulent conduct towards customers;
- conduct in breach of the *Policies & Guidelines* of the Electrolux Group;

- conducted in breach of the Company's regulations and operating procedures.

The Reports cannot concern mere suspicions or information merely reported by third parties or, in any case, which we do not have elements of fact or unambiguous documents to support them.

However, it is not necessary for the Whistleblower to be certain of the actual occurrence of the facts reported and of the author of the same, it being sufficient that, based on their knowledge and in good faith, or on the basis of a reasonable belief based on suspicions well-founded and detailed, the same considers it highly probable.

From this perspective, it is appropriate that the Reports are as detailed as possible and offer the greatest number of elements in order to allow for appropriate management and adequate follow-up.

5.2.2 Form and minimum contents of the Report with internal channels

In order to allow profitable use of the Report, it should have the following essential elements:

- **Object:** a clear description of the Breach being reported, with indication (if known) of the circumstances of time and place in which the facts were committed/omitted (by way of example: contract, transaction, place, etc.);
- **Reported Party and other parties involved:** any element (such as the corporate function/role) that allows easy identification of the alleged perpetrator(s) of the reported Breach or of other subjects possibly involved.

Furthermore, the Whistleblower may indicate the following additional elements:

- their personal details, if they do not wish to remain anonymous;
- an indication of any other subjects who can report on the facts narrated;
- an indication of any documents that can confirm the validity of such facts;
- any other information that can facilitate the collection of evidence on what has been reported.

The Whistleblower may also attach any useful documentation to better substantiate the Report.

Please remember that the Report must not take on an abusive tone or contain personal insults. The use of such expressions may be submitted by the Whistleblowing Manager to the competent company functions for the appropriate assessments, including disciplinary ones.

Please note that Electrolux also accepts Reports in anonymous form, on condition that they present the essential elements mentioned above.

5.3 Internal Reporting Channels

5.3.1 Reporting in written form via the “Electrolux Group Speakup Line” platform or “SpeakUp” app

The Report can be made through the following internal channels:

- Digital platform called “**Electrolux Group Speakup Line**” (hereinafter also “Platform”) available at the following link: <https://electrolux.speakup.report/en-GB/electroluxgroupspeakupline/home>, following the instructions;
- “**SpeakUp**” app downloadable from Google Play or App Store: once the App is downloaded, it is necessary to set a 6-digit pin and then scan the QR code or alternatively manually enter the code 112733.

The internal reporting channels that the Company have equipped with guarantees that:

- during the reporting process the information acquired respects the principles of protection of personal data and maximum confidentiality. This occurs through the adoption of encryption techniques and the implementation of technical-organisational security measures defined, evaluated and implemented also in the context of an impact assessment pursuant to art. 35 of the GDPR. In particular, it is specified that access to the *whistleblowing* platform is subject to the "no-log" policy: this means that, even if access to the reporting platform is performed by a *computer* connected to the Company's corporate network, this would not in any case be tracked by the company information systems, for further protection of the Whistleblower;
- the relevant information is accessible exclusively to the Whistleblowing Manager, and within which only to subjects who have received specific authorisation;
- it is available continuously 24 hours a day, 7 days a week.

5.3.2 Written report via paper mail

The Whistleblower can also make a Report via **confidential letter**, sent to the Whistleblowing Manager of Electrolux Italia S.p.A. at the central post office located in “Corso Lino Zanussi, 24 – 33080 Porcia (PN)”, with the wording “Confidential”.

5.3.3 Verbal reporting via the Telephone Line/Voice Messaging System

The Report can be made by contacting the specifically dedicated telephone number / voice messaging system through the following internal channel and the following steps:

- dial the number **800 147 694**, after the message dial the code **112733**

If a registered telephone line is used for the Report, the Report, with the prior consent of the Whistleblower, is documented by the Whistleblowing Manager by recording on a device suitable for storage and listening or by full transcription. In case of transcription, the Whistleblower can verify, rectify or confirm the content of the transcription by signing.

If an unregistered telephone line or other unregistered voice messaging system is used for Reporting, the Report is documented by the Whistleblowing Manager in writing with a detailed report of the conversation. The Whistleblower can verify, rectify and confirm the contents of the transcript by signing.

5.3.4 Reporting via direct meeting request

The Report can be made by requesting a direct meeting with the Whistleblowing Manager, via one of the established Internal Channels. This meeting must be organised within seven days of receiving the request.

In this case, with the prior consent of the Whistleblower, the Report is documented by the Whistleblowing Manager, by recording on a device suitable for storage and listening or by means of a report. In the case of minutes, the Whistleblower can verify, rectify and confirm the minutes of the meeting by signing.

6. Report management process

The Company has identified, pursuant to art. 4 of the Decree, as Whistleblowing Manager, a dedicated autonomous internal body with specifically trained personnel belonging respectively to the Group Legal, Human Resources and Organisational Development and Corporate Management departments.

The Internal Reporting Channels ensure, also through encryption tools, protection of personal data and confidentiality:

- (i) the identity of the Whistleblower and of the Reported Party;
- (ii) the content of the Report;
- (iii) the documentation relating to the Report.

The Whistleblowing Manager:

- will give diligent acknowledgement of receipt and diligent follow-up to the Report;
- will evaluate the completeness and validity of the information;
- will maintain discussions with the Whistleblower and may request, if necessary, additions or further discussions and insights;
- may interface with other company functions and figures to request their collaboration for a better investigation and analysis of the Report, in absolute compliance with the guarantees of confidentiality referred to in the Decree and in this Procedure;
- may perform investigative activities also with the involvement of external consultants, in absolute compliance with the guarantees of confidentiality referred to in the Decree and in this Procedure.
- will draw up specific reports of its activity of evaluating the Reports and verifying and investigating them independently and/or with the help of the company functions involved or third parties.

In the event that the Report is presented to a person other than the Whistleblowing Manager and qualified as a Report covered by this Procedure by the same Whistleblower, this person must send it to the Whistleblowing Manager within 7 (seven) days of its receipt, providing contextual written notice of the transmission to the Whistleblower.

The Report management process governed by the Whistleblowing Manager is described below, with particular reference to the following phases:

- receipt and recording of the Report;
- preliminary evaluation and classification of the Report;

- internal checks and investigations;
- response to the report;
- conclusion of the process;
- reporting to senior management;
- archiving of Reports and related relevant documentation.

In the event that a representative of the Whistleblowing Manager has an interest connected to the Report such as to compromise its impartiality and independence of judgement, the representative concerned must abstain from the Whistleblowing Management process. If this case occurs for the majority of the members of the Whistleblowing Manager, the provisions of the following chapter 6.5 - *Escalation* apply in case of Reports concerning company senior management.

6.1 Receipt and recording of the Report

Following the Report received through the Internal Channels, the Whistleblowing Manager will send the Whistleblower acknowledgement of receipt within 7 (seven) days from the date of receipt of the Report itself. It is specified that this acknowledgement of receipt does not constitute confirmation of the admissibility of the Report.

Upon receipt of a Report, regardless of the channel used, the Whistleblowing Manager will assign a progressive identification number which will allow its unique identification.

They will therefore provide a **Reports Register** (on IT support) containing at least the following fields (which they will update consistently with the results of the activities referred to in the subsequent phases of the process outlined in this Procedure):

- Id/identification protocol;
- Date of receipt;
- Report receipt channel;
- Classification of the Report, according to the results of the evaluation phase referred to in paragraph 6.1.1 "*Preliminary evaluation and classification of the Report*" (a) *irrelevant*; b) *non-negotiable*; c) *prohibited*; d) *relevant and negotiable*);
- Investigation start date (if applicable);
- Investigation completion date (if applicable);
- Conclusion.

The Whistleblowing Manager will also archive the Whistleblowing Register on an annual basis and will keep it for a maximum period of 5 years.

6.1.1 Preliminary evaluation and classification of the Report

The Whistleblowing Manager promptly takes charge and performs a preliminary analysis of the Report received for the purpose of its so-called preliminary evaluation.

If necessary, and if the type of Report permits it, the Whistleblowing Manager may request further information or supporting documentation from the Reporting Party in order to allow a more exhaustive and conclusive evaluation of the Report.

Following these preliminary analyses and assessments, the Whistleblowing Manager will classify the Report into one of the following categories, which will imply a different and specific *work flow* of management of the same:

- a) Irrelevant report:** report not attributable to admissible Breaches referred to in this Procedure or made by subjects not included in the Whistleblowers. If the Whistleblowing Manager deems the Report to be well-founded and detailed, but not relevant for the purposes of this Procedure, they will submit the Report itself to the attention of the other company functions deemed competent;
- b) Non-negotiable report:** upon the conclusion of the preliminary examination phase and upon any request for further information, where it was not possible to collect sufficient information/elements regarding the object/content of the Report, in order to be able to proceed with further investigations;
- c) Relevant and treatable reporting:** in the case of Reports that are confirmed to be sufficiently detailed and relevant to the scope of this Procedure, the Whistleblowing Manager starts the verification and investigation phase, described in the following paragraph.

If the Report is relevant for the purposes of Italian Legislative Decree no. 231/2001 - integrating the same into a breach of Model 231 or of the Code of Conduct and/or one of the crimes provided for in Italian Legislative Decree no. 231/2001 – the Whistleblowing Manager immediately communicates this to the Company's Supervisory Body. The Supervisory Body, informed of the Report, in compliance with the principles of confidentiality and/or anonymity of the Whistleblower, will collaborate in the investigation and management of the same, according to the methods better indicated in Model 231. In particular, the Supervisory Body must be involved in the definition of the Program of internal checks and investigations relating to this type of Report and must approve its contents.

However, if the Report concerns conduct that does not comply with the Code of Conduct which does not constitute breaches of the general and specific prevention protocols contained in the Special Parts of Model 231 or significant offences pursuant to Italian

Legislative Decree 231/2001, the Supervisory Body may delegate management of the Report to the Whistleblowing Manager.

6.2 Internal checks and investigations

At the end of the preliminary evaluation phase, where the Report received has been classified as “**relevant and treatable**”, the Whistleblowing Manager will proceed to define a program of internal checks and investigations relating to the Whistleblowing, then starting the process in order to collect further detailed information to verify the validity of the reported facts and to collect adequate evidence.

The Reporting Manager has the right to request further information or documentation from the Reporting Party, as well as to involve them in the investigation phase and provide them with any information regarding the start and progress of the investigation.

As part of the investigative activity, the Whistleblowing Manager may use the support of adequately qualified internal company structures/functions and/or through the use of external consultants (providing the necessary guarantees of confidentiality and protection of the Whistleblower, of the Reported Party and of all the persons involved in the whistleblowing provided for by the Decree).

All those persons who will be called by the Whistleblowing Manager to support the investigation activity and, therefore, who will be involved in examination of the report, are subject to the same confidentiality constraints and to the same responsibilities to which the members of the Whistleblowing Manager are subjected. All these subjects must also abstain from dealing with the Report in case of possible conflicts of interest.

If the report is relevant for the purposes of Italian Legislative Decree no. 231/2001 - integrating the same into a breach of Model 231 or of the Code of Conduct and/or of one of the crimes provided for in Italian Legislative Decree no. 231/2001 - the Whistleblowing Manager must keep the Company's Supervisory Body updated on the progress of the checks and investigations and the latter may at any time request modifications or additions to the Program of internal checks and investigations relating to the Report or information or news or further verification and investigation activities on the Report.

In any case, in compliance with the provisions of the General Part of Model 231, if from the examination of the reports not communicated to the Supervisory Body elements emerge which constitute a breach of Model 231 or of the Code of Conduct and/or of one of the criminal acts envisaged in Italian Legislative Decree no. 231/2001, the Whistleblowing Manager must promptly bring such elements to the attention of the Company's Supervisory Body.

6.3 Response to the Report

Within 3 (three) months from the date of the acknowledgement of receipt or, in the absence of such notice, within 3 (three) months from the expiry of the deadline of 7 (seven) days from submission of the Report, the Reporting Manager will provide feedback to the Whistleblower via the platform or other suitable means in relation to the Report regarding the follow-up that has been given or is intended to be given to the Report. In the event that the Report management process has not yet been concluded after this deadline, the Whistleblowing Manager will continue to provide feedback to the Whistleblower, at least on a quarterly basis, via a platform or other suitable means in relation to the Report regarding the follow-up that has been given or is intended to be given to the Report, until the Report is closed.

6.4 Conclusion of the process

At the end of the analysis phase, the Whistleblowing Manager draws up a written report ("*Report*") which must contain:

- a) the descriptive elements of the Breach (e.g. place and date of occurrence of the facts, evidence and documentary elements);
- b) the reasons why it was classified as "irrelevant", not treatable or "relevant and treatable";
- c) the checks performed, their results and the company subjects or third parties involved in the analysis phase;
- d) a summary evaluation of the analysis process with an indication of the cases ascertained and the related reasons;
- e) the outcome of the analysis and the conclusions reached and any actions to be taken.

In cases where, following the analysis, it appears that the Report is founded or, if unfounded, was prepared with fraud or gross negligence on the part of the Whistleblower, the Whistleblowing Manager will proceed to transmit the relevant *Report*:

- if the Report concerns subjects within the Company, within the Human Resources Department for the evaluation of appropriate initiatives, including possibly disciplinary ones and/or for any communications to the competent authorities;
- in the case where the Report concerns third parties with whom the Company has contractual relationships (such as suppliers, external consultants/collaborators, commercial partners, etc.), the Whistleblowing Manager will promptly send the concluding *Report* of the investigations to the Purchasing Office and to the

Management that requested/used the service of the third party, for possible initiation of the sanctioning procedure in accordance with the provisions of the specific contractual clauses included in the relevant contracts and/or for any communications to the competent Authorities .

At the same time, the Whistleblowing Manager will evaluate the possibility of informing the Board of Directors.

The Directorates receiving the *Report* must promptly inform the Whistleblowing Manager of the actions taken and the outcome of any disciplinary/sanction proceedings opened against the Reported Person.

If the Report concerns unlawful conduct relevant pursuant to Italian Legislative Decree 231/2001 and breaches of Model 231, which includes the Code of Conduct, the Whistleblowing Manager will promptly send their *Report* on the checks and investigations performed and on the conclusions reached to the Company's Supervisory Body which, on the basis of this, will proceed to formalise its conclusions and requests, in accordance with the provisions of Model 231.

For the regulation of the disciplinary procedure and of any sanctions that may be imposed, please refer to Part 2.7 "the disciplinary/sanctioning system" of Model 231.

In the event that the analysis of a Report, found to be unfounded, has made it necessary to consult the Whistleblower, they must be promptly informed of the closure of the analysis procedure and, consequently, of the absence of measures against them.

6.5 Escalation in the event of reports regarding company senior management, the Whistleblowing Manager, Corporate Bodies or the Supervisory Body

In the event that the majority or all of the members of the Whistleblowing Manager have an interest related to the Reporting such as to compromise its impartiality and independence of judgment, the members of the Whistleblowing Manager shall immediately notify the Chief Executive Officer and the Chairman of the Board of Directors, in order to coordinate and define the subsequent investigation process.

In case of Reports that concern the members of the Whistleblowing Manager, they shall immediately notify the Managing Director and the Chairman of the Board of Directors, in order to coordinate and define the subsequent investigation process.

In the case of Reports that concern the persons in charge of deciding on possible disciplinary measures, complaints or other actions, the Whistleblowing Manager shall immediately

involve the hierarchical superior, in order to coordinate and define the subsequent investigation process.

In case of Reports involving members of the Board of Directors, the Whistleblowing Manager shall immediately notify the other members of the Board of Directors and the Board of Statutory Auditors, in order to coordinate and define the subsequent investigation process.

In the case of Reports involving members of the Board of Statutory Auditors, the Whistleblowing Manager shall immediately notify the other members of the Board of Statutory Auditors and the Board of Directors in order to coordinate and define the subsequent investigation process.

Finally, in case of Reports that concern the members of the Supervisory Body, the Whistleblowing Manager gives immediate notice to the Board of Directors and the Board of Statutory Auditors, in order to coordinate and define the subsequent investigation process.

6.6 Reporting to company senior management

The results of the evaluations of all the Reports received, except those concerning relevant illicit conduct pursuant to Italian Legislative Decree 231/2001 and breaches of Model 231 and of the Code of Conduct transmitted to the Company's Supervisory Body, will be included in an *ad hoc* report which will be sent to the Board of Directors/Board of Statutory Auditors on a half-yearly basis. Such *ad hoc* reporting must also highlight all the Reports that are still open after three months from the date of their receipt by the Whistleblowing Manager, with the related reasons.

The Whistleblowing Manager is responsible for promptly informing individuals in relevant organizational positions, in accordance with internal organizational rules, about the outcome of investigations and assessments made with respect to Reports found to be substantiated.

The results of the assessments of only the Reports regarding unlawful conduct relevant pursuant to Italian Legislative Decree 231/2001 and breaches of Model 231, which includes the Code of Conduct, will be reported to the individuals in the relevant organizational positions by the Supervisory Body according to the methods established in Model 231.

On a quarterly basis, the Whistleblowing Manager will also send to the Supervisory Body a list of only the Reports received in the relevant period and not considered concerning significant illicit conduct pursuant to Italian Legislative Decree 231/2001 and breaches of Model 231, which includes the Code of Conduct, containing the

- Id/identification protocol;
- Date of receipt;

- Report receipt channel;
- Subject of the Report;
- Classification of the Report, according to the results of the evaluation phase referred to in paragraph 6.1.1 "*Preliminary evaluation and classification of the Report*" (a) *irrelevant*; b) *non-negotiable*; c) *prohibited*; d) *relevant and negotiable*).

This is in order to place the Supervisory Body in a position to also be able to independently evaluate the possible implications for the purposes of Model 231 of all the Reports received by the Whistleblowing Manager.

6.7 Archiving of reports and related documentation

The Reports and the related documentation are kept for the time necessary to process the Report and in any case no later than five years from the date of communication of the final outcome of the reporting procedure, or until the conclusion of any judicial or disciplinary proceedings against the Reported Party or the Whistleblower, in compliance with the confidentiality obligations referred to in article 12 of the Decree and with the principle referred to in articles 5, paragraph 1, letter e), of the GDPR (limitation of retention) and 3, paragraph 1, letter e), of Italian Legislative Decree no. 51 of 2018.

7. General principles and protections

Below are the principles and protections that the Company undertakes to guarantee in the Report management process. Correct management of the Reporting system will support the diffusion of a culture of ethics, transparency and legality within the Company. This aim can only be achieved if the Whistleblowers have at their disposal not only the reporting channels but also the guarantee of not suffering retaliation from colleagues or superiors or from other representatives of the Company or of risking having their Report ignored.

For this purpose, the Company protects the Whistleblower by guaranteeing the confidentiality of their identity and expressly providing for the prohibition of acts of retaliation for reasons connected, directly or indirectly, to the Report, consistently with the provisions of the Decree, in addition to the limitations of liability referred to in art. 20 of the Decree.

These safeguards and the protection measures provided for by the Decree in favour of the Whistleblower only apply, enhancing the good faith of the Whistleblower themselves, if the following conditions are valid:

- the Whistleblower, at the time of the Report, public disclosure or complaint to the judicial or accounting authority, had well-founded reason to believe that the Breaches reported were true and fell within the objective scope of application reported in paragraph 5.2.- "Subject of the Report – Breaches",
- the Report or public disclosure has been made in compliance with the provisions of this Procedure, as well as with the provisions of the Decree.

These protections are not guaranteed if the criminal liability of the Whistleblower for crimes of defamation or slander is established, even with a first instance sentence, or their civil liability, for the same reason, in cases of wilful misconduct or gross negligence.

Furthermore, these safeguards and protection measures also apply in favour:

- of so-called "facilitators", i.e. the natural persons who, operating in the same working context as the Whistleblower, assist them in the reporting process;
- of persons from the same working context as the Whistleblower and who are linked to the same by a stable emotional or kinship bond within the fourth degree;
- of the Whistleblower's work colleagues who operate in the same work context and who have a stable and usual relationship with the latter;
- of the entities owned by the Whistleblower or for which the same works as well as the entities that operate in the same working context as the Whistleblower.

Any behaviour in breach of the protections provided for the Whistleblower and for the other subjects indicated above may result in disciplinary proceedings against the person responsible and may be sanctioned by ANAC with a pecuniary administrative sanction, in accordance with the provisions of the art. 21 of the Decree.

7.1 Confidentiality

The Company guarantees the confidentiality of the identity of the Whistleblower, the Reported Party, the content of the Report and the documentation transmitted.

Reports cannot be used beyond what is necessary to adequately follow up on them.

The identity of the Whistleblower and any other information from which such identity can be deduced - directly or indirectly - cannot be revealed without the express consent of the Whistleblower to subjects other than those competent to receive or follow up on the Reports, as identified in this Procedure.

Furthermore, the identity of the Whistleblower:

- in the context of criminal proceedings, is covered by secrecy in the manner and within the limits established by article 329 of the Criminal Procedure Code;

- in the context of the proceedings before the Court of Auditors, it cannot be revealed until the conclusion of the preliminary investigation phase;
- within the disciplinary proceedings, it cannot be revealed if the dispute of the related charge is based on investigations that are distinct and additional to the Report, even if consequent thereto. If the dispute is based in whole or in part on the Report and knowledge of the identity of the Whistleblower is essential for the defence of the accused person, the Report will only be usable for the purposes of disciplinary proceedings with the presence of the express consent of the Whistleblower to the disclosure of their identity. In this case, written communication must be given to the Whistleblower of the reasons for revealing the confidential data and they must be asked in writing whether they intend to give consent to reveal their identity, with notice that - otherwise - the Report cannot be used in disciplinary proceedings.

The Whistleblower is also notified in writing of the reasons for revealing the confidential data, when the disclosure of the identity of the Whistleblower and of the information from which such identity can be deduced, directly or indirectly, is essential for the defence of the Reported Party.

The identity of the Reported Party and of the persons involved and mentioned in the Report are protected until the conclusion of the proceedings initiated in relation to the Report, with the same guarantees provided in favour of the Whistleblower in this paragraph.

7.2 Prohibition of retaliation

Whistleblowers must not suffer any form of retaliation for making a Report.

Retaliation means any behaviour, act or omission, even if only attempted or threatened, that takes place as a consequence of the Report, the report to the judicial or accounting authority or the public disclosure, which causes or may cause to the Whistleblower or to the person who has filed a complaint, directly or indirectly, unfair damage.

By way of example, the following may be considered retaliation, in the presence of all the requirements of the relevant notion referred to above:

- dismissal, suspension or equivalent measures;
- demotion or failure to promote (where the Whistleblower had a legitimate expectation of said promotion, on the basis of particular, precise and consistent factual circumstances);
- the change of functions, the change of place of work, the reduction of salary, the modification of working hours;

- the suspension of training or any restriction of access to it;
- negative merit notes or negative references;
- the adoption of disciplinary measures or other sanctions, including pecuniary ones;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;
- the failure to convert a fixed-term employment contract into a permanent employment contract (where the Whistleblower had a legitimate expectation of such conversion, on the basis of particular, precise and consistent factual circumstances);
- the failure to renew or early termination of a fixed-term employment contract (where the Whistleblower had a legitimate expectation of said renewal, on the basis of particular, precise and consistent factual circumstances);
- damage, including to the person's reputation, in particular on social media, or economic or financial prejudice, including loss of economic opportunities and loss of income;
- improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- the early termination or cancellation of the contract for the supply of goods or services;
- the cancellation of a licence or permit;
- the request to undergo psychiatric or medical tests.

Whistleblowers who believe they are being retaliated against for having made a Report or for having participated in its processing are invited to report it to the Whistleblowing Manager.

The Whistleblower may, however, communicate to ANAC the retaliation they believe they have suffered; ANAC will inform the Labour Inspectorate for the measures within its competence.

7.3 Limitation of Liability

The Whistleblower cannot be punished who reveals or disseminates information on breaches covered by the obligation of secrecy (other than that on classified information, medical and forensic secrecy and decisions of judicial bodies), or relating to the protection of copyright or to the protection of personal data or which offends the reputation of the person involved or reported, when, at the time of disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary to reveal the breach. In such cases, any further liability, including civil or administrative, is excluded.

In any case, criminal, civil or administrative liability is not excluded for behaviours, acts or omissions not connected to the Report, to the report to the judicial or accounting authority or public disclosure, or which are not strictly necessary to reveal the violation.

7.4 Support measures

The list of third sector bodies that provide support measures to Whistleblowers has been established at ANAC.

The support measures provided consist of free information, assistance and advice on reporting methods and on the protection from retaliation offered by national and European Union regulatory provisions, on the rights of the person involved, as well as on the methods and conditions of access to legal aid at state expense.

8. Disciplinary System

Please note that any failure to comply with the contents of this Procedure may result in the imposition of disciplinary sanctions, in the cases provided for by law.

In this regard, it is clarified that the Company may impose disciplinary sanctions as provided for by the Company's Disciplinary Code and by the applicable National Collective Labour Agreement on those who:

- commit retaliation against the Whistleblower, hinder or attempt to hinder the Reports, breach the confidentiality obligations as described above;
- have not performed the verification and analysis of the Reports received.

9. Processing of Personal Data

It is specified that the personal data of the Report, of the Whistleblower and of the Reported Party (the latter considered "involved" pursuant to art. 4 GDPR) are processed in accordance with the GDPR and with the Privacy Code.

In particular:

- the processing activities related to the management of the Report are performed in compliance with the principles established by articles 5 (Principles applicable to the processing of personal data), 25 (Data protection by design and protection by default) and 35 (Personal data protection impact assessment) of the GDPR;

- before sending the Report, the Whistleblower receives the privacy information pursuant to the GDPR, which provides information on the purposes and methods of processing of their personal data, on the duration of storage, on the categories of recipients to whom the data can be communicated in the scope of the management of the Report and on the rights recognised to the Whistleblower by the GDPR. The privacy information pursuant to the GDPR is also made available to the Reported Party;
- the legal basis of the processing is the fulfilment of a legal obligation to which the Company is subject pursuant to the Decree;
- personal data will be processed within the European Economic Area (EEA) and stored on servers located within the same. However, use of the Platform may involve, albeit possibly, access to the same by subjects established in countries that do not belong to the European Union (EU) or to the EEA. This access, which may constitute a transfer outside the EEA, in any case, is performed in compliance with the provisions of Chapter V of the GDPR;
- as indicated in the privacy information provided to interested parties, personal data are processed for the time necessary to achieve the purposes that justify the collection and processing (for example, collection and management of the Report) and are subsequently deleted or anonymised according to the established retention deadlines;
- adequate technical (e.g. encryption within the Platform) and organisational measures are adopted to guarantee the security of personal data, in compliance with the current legislation, both during transmission of the Report and during analysis, management and archiving of the same;
- the exercise of rights by the Whistleblower or by the Reported Party in relation to their personal data processed in the context of the whistleblowing process is excluded pursuant to article 2-undecies of the Privacy Code in the event that such exercise could result in actual and concrete harm to the *"confidentiality of the identity of the person who reports breaches of which they become aware due to their employment relationship" [or to the functions performed, pursuant to the legislative decree implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, concerning the protection of persons who report breaches of Union law, or who report breaches pursuant to art. 52-bis and 52-ter of Italian Legislative of 1 September 1993, no. 385, or of articles 4-undecies and 4 duodecies of Italian Legislative decree of 24 February 1988, no.58"]*.

Access to the personal data of the Reports is only granted to the Whistleblowing Manager already authorised pursuant to the GDPR, limiting the communication of confidential information and personal data to third parties only when necessary.

The data controller is the Company, which has appointed a Data Protection Officer (DPO), contactable at the following e-mail address: privacy@electrolux.com.

10. External reporting channels and public disclosure

10.1 ANAC's external reporting channels (National Anti-Corruption Authority)

In cases where the Report concerns Breaches of the European Union regulations referred to in the previous Paragraph 5.2. "Subject of the Report – Breaches" and one of the following conditions is met:

- when an internal reporting channel has not been established or when the same, even if envisaged, is not active;
- when the internal channel adopted does not comply with the provisions of article 4 of the Decree;
- when the Report made internally has not been followed up;
- when the Whistleblower has well-founded reasons – on the basis of the particular circumstances of the case, precise and consistent - to believe that if a Report were to be made through internal channels, it would not be followed up effectively or that the Report itself could lead to the risk of retaliation;
- when the Whistleblower has reasonable grounds - on the basis of the specific, precise and consistent circumstances of the case - to believe that the Breach may constitute an imminent or obvious danger to the public interest,

the Whistleblower will be able to make a so-called external Report, through one of the channels made available by the ANAC which guarantee, also through the use of encryption tools, the confidentiality of the identity of the Whistleblower, of the Reported Party, as well as of the content of the Report and of the related documentation.

Reports of Breaches relating to relevant illicit conduct pursuant to Italian Legislative Decree 231/2001 and breaches of Model 231, which includes the Code of Conduct of which it is an integral part, are therefore not accepted by ANAC.

External reports can be made in written form via the IT platform or in verbal form via telephone lines or voice messaging systems or, at the request of the Whistleblower, through a direct meeting set within a reasonable time.

The external Report presented to a subject other than ANAC is transmitted to the latter within 7 (seven) days from the date of its receipt, giving simultaneous notice of the transmission to the Whistleblower.

All the information necessary for performing external reporting is published on the ANAC institutional website (contacts, channels and instructions for reporting, methods of managing it, etc.), as well as indications on how to manage and archive it. For this purpose, ANAC prepares *ad hoc* Guidelines.

10.2 Public disclosure

In cases where the Report concerns Breaches of the European Union regulations referred to in the previous Paragraph 5.2. "Subject of the Report – Breaches" and when one of the following conditions is met at the time of public disclosure:

- the Whistleblower has previously made a Report through the Internal Channels and external channels, or has directly made an external Report, and in all these cases no response has been given within the established deadlines;
- the Whistleblower has well-founded and reasonable grounds – on the basis of the particular circumstances of the case, serious, precise and consistent - to believe that the breach may constitute an imminent or obvious danger to the public interest (for example, an emergency situation or the risk of irreversible damage, including to the physical safety of one or more persons, which requires that the breach be disclosed promptly and have wide resonance to prevent its effects);
- where the Whistleblower has well-founded and reasonable grounds - based on the particular circumstances of the case, which are serious, precise and consistent - to believe that the external report may involve the risk of retaliation or may not have an effective follow-up due to the specific circumstances of the specific case, such as those in which evidence may be hidden or destroyed or in which there is a well-founded fear that the person receiving the report may be colluding with the author of the breach or be involved in the breach itself, the Whistleblower may make a public disclosure, through the press or through electronic or means of dissemination capable of reaching a large number of persons, benefiting from the protection provided for by the Decree.

11. Dissemination of the Procedure and Training

This procedure is communicated, illustrated and disseminated, in its entirety, to all personnel (collaborators and/or employees) and to the Company's Supervisory Body, as well as to all third parties involved in compliance with the provisions contained therein.

The procedure is disseminated and implemented within the company organisation through a specific organisational provision and through publication on the corporate *Intranet*.

Furthermore, it should be noted that - with specific reference to the *whistleblowing* platform – the Company has established a specific section both on the company *Intranet* and on the company *Internet* website.

Staff training takes place via IT methods and/or classroom courses planned accordingly, depending on the specific requirements.