




CIE Automotive


Internal Reporting System Policy

	<p style="text-align: center;">INTERNAL REPORTING SYSTEM POLICY</p>	Code:	CIE CO CP PO 16
		Version:	01
		Page:	2 of 5

Contents

- 1. Introduction3
- 2. Key elements of the Internal Reporting System.....3
 - 2.1. The internal reporting channel3
 - 2.2. A well-publicised, easy-to-access, secure, and confidential channel.....4
 - 2.3. Person Responsible for the Internal Reporting System4
 - 2.4. Protection against retaliation5
 - 2.5. Information.....5
- 3. Terms and definitions.....5
- 4. Approval5

Issued and reviewed: Compliance Body	Approved: Board of Directors via the ACC	Date: February 2024
--	--	-------------------------------

	INTERNAL REPORTING SYSTEM POLICY	Code:	CIE CO CP PO 16
		Version:	01
		Page:	3 of 5

1. Introduction

As part of their firm commitment to ethical conduct, and as an essential element of their anti-corruption strategy, CIE Automotive and its subsidiaries¹ (“**CIE Automotive**”, the “**Group**” or the “**Company**”) have implemented and maintain a comprehensive set of ethics tools. This includes an Internal Reporting System (the “**System**”) that is in full compliance with the European Union’s legislation and the highest standards existing on the subject. The System includes, among other elements, an internal reporting channel known as the Ethical Channel, which is made available through the corresponding online platform. There is also a set of Ethical Channel Regulation that have been implemented and duly distributed. These tools play a fundamental role in promoting an organisational culture based on ethics, integrity, and transparency.

In this context, the Group is also approving and implementing this Internal Reporting System Policy (the “**Policy**”).

This Policy is based on principles that apply to the entire Group, and it establishes the general principles that underlie operation of the Ethical Channel and the procedure for managing the communications received through it, for the purpose of:

- ✓ Providing an appropriate channel to ensure that anyone who becomes aware of a potential infringement² when performing their employment functions or professional activities can easily access a secure and confidential means of notifying the entity, with full awareness of the applicable requirements.
- ✓ Ensuring that the information received through that channel gives rise to a duly regulated, confidential, and impartial investigation, with respect for the law and for all fundamental rights, and with the reporting person having the option of being informed about the process if desired.
- ✓ Offering the necessary safeguards to protect all persons who submit reporting in good faith, ensuring in particular that no form of retaliation will occur.

2. Key elements of the Internal Reporting System

2.1. The internal reporting channel


CIE Automotive has established an Ethical Channel, which is available via an online platform accessed through the corporate website ([Ethical Channel - CIE Automotive](#)) or the corporate intranet. Its purpose is to serve as a means of communicating information about potential legal infringements (including infringements of European Union law, criminal offences, administrative infractions, occupational health and safety violations, and possible non-compliances with the Code of Professional Conduct and all other internal rules that are part of CIE Automotive’s Compliance Management System (CMS)).

The Ethical Channel offers various ways of communicating the information being reported, with the reporting person able to select any of those options.

¹ With the subsidiaries being the companies where CIE Automotive, S.A. directly or indirectly owns more than 50% of the share capital and/or has appointed more than half the members of the management body.

² This is understood to include infringements of European Union law, criminal offences, administrative infractions, and occupational health and safety violations, as well as non-compliances with the Code of Professional Conduct or any other internal policies or protocols on regulatory compliance.

Issued and reviewed: Compliance Body	Approved: Board of Directors via the ACC	Date: February 2024
--	--	-------------------------------

	<p style="text-align: center;">INTERNAL REPORTING SYSTEM POLICY</p>	Code:	CIE CO CP PO 16
		Version:	01
		Page:	4 of 5

2.2. A well-publicised, easy-to-access, secure, and confidential channel

CIE Automotive must ensure that proper awareness-raising occurs with regard to the existence of the Ethical Channel (and also with regard to external reporting channels managed by the competent authorities, including those that already exist and any that are established in the future). This awareness-raising must occur so that the potential reporting persons will know:

- ✓ That they have a secure way of reporting potential infringements, through the platform made available at the website (and they can do this either anonymously or by identifying themselves with full confidentiality, etc.).
- ✓ The general requirements that apply to all such communications (who can use the channel and for what types of matters; how to describe the facts, dates, and persons allegedly involved; what types of indications they should report or what types of evidence they should provide, etc.).
- ✓ The fundamental elements of the procedure used to manage the communications received (criteria for acceptance, time periods, further communications, the investigation phase, conclusions, etc.).

All information received via that internal reporting channel must be handled and processed in a secure and confidential manner, in full compliance with the personal data protection legislation that applies in each case.

It is especially important to ensure that the reporting person’s identity is protected at all times, during all phases of the procedure.

The rights of the persons whose conduct is being reported must also be protected, in particular their right to be heard and to respond to the allegations (unless this could conflict with the duty to protect the reporting person’s identity), and their right to presumption of innocence. The identity and other information regarding those persons must also be treated as strictly confidential.

2.3. Person Responsible for the Internal Reporting System


The Chief Compliance Officer (CCO) heads the Group’s Compliance Body, and has been appointed as the “Person Responsible for the Internal Reporting System” at the Group level. This means that the CCO also manages and supervises the investigation procedures.

The Person Responsible for the System must act with independence and autonomy, and must have suitable material resources and human resources made available to allow proper performance of the corresponding functions. The Person Responsible for the System must only report to the Audit and Compliance Committee, with no other form of interference allowed.

All personnel are obliged to cooperate with the Person Responsible for the System when that person is exercising the corresponding functions, by providing information, documentation, or any other form of assistance requested.

The Audit and Compliance Committee of CIE Automotive’s Board of Directors must appoint one or more persons, as proposed by the Person Responsible for the System, to act as delegates at the subsidiaries located in other countries, whenever this is required or advisable.

<p style="text-align: center;">Issued and reviewed: Compliance Body</p>	<p style="text-align: center;">Approved: Board of Directors via the ACC</p>	<p style="text-align: center;">Date: February 2024</p>
--	--	---

	INTERNAL REPORTING SYSTEM POLICY	Code:	CIE CO CP PO 16
		Version:	01
		Page:	5 of 5

2.4. Protection against retaliation

It must be ensured that all persons who submit reporting in good faith are protected against any potential retaliation by the organisation or by any other persons.

Appropriate measures must be established to prevent and detect any possible acts of retaliation, along with procedures to sanction the persons responsible if any such acts occur, in conformity with the applicable laws and any applicable collective bargaining agreements.

Retaliation must be understood to include not just disciplinary acts, but also limitations affecting internal promotion, access to training opportunities, measures to improve the work-life balance, etc.

2.5. Information

Information must be provided to everyone at the organisation on the subject of preventing, detecting, and managing potential infringements.

In addition, the compliance culture must be promoted, along with the importance of maintaining ethics, integrity, and transparency during all of the organisation's activities.

3. Terms and definitions

- Compliance Body: persons from the Compliance Department with responsibility and authority for operation of the CMS.
- Compliance Management System (CMS): an organisation's set of interrelated or interacting elements used to establish policies and objectives, along with the processes used to achieve those objectives.
- Compliance: means compliance with all of the organisation's obligations relating to compliance.
- Compliance obligations: all mandatory requirements that an organisation must comply with, plus any that an organisation decides to comply with voluntarily.
- Compliance culture: the values, ethics, beliefs, and conduct that exist at an organisation, and which interact with the organisation's structures and control systems to produce standards of conduct that result in compliance.
- Compliance objectives: development of the compliance culture for internal rules and external laws and standards, and commitments relating to criminal law, including but not limited to those regarding prevention of criminal offences and bribery, environmental protection, and taxation.

4. Approval

This Policy and all its contents are now in force, and will remain in force until any time when they are amended by the Board of Directors.

Issued and reviewed: Compliance Body	Approved: Board of Directors via the ACC	Date: February 2024
--	--	-------------------------------