



## GROUP POLICY

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# WHISTLEBLOWING POLICY



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## 1 INTRODUCTION

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UFI Filters Group (the "Group") is committed to fostering a corporate culture based on ethical behaviour and good corporate governance, following the principles set out in the Group Code of Ethics and Anti-Bribery Policy.

To keep fulfilling this commitment, UFI Filters Group recognises the importance of having a Whistleblowing Policy (the "Policy") governing reports of breach or suspected breach of law or regulation as well as serious misconduct that may adversely impact the Group.

The Policy aims to define the issues that can be reported, the rules whistleblowers must adhere to, the channels for reporting, the role and responsibilities of the Whistleblowing Committee, and the procedure to be followed for handling reports.

## 2 RECIPIENTS

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The Policy is addressed to all companies within the UFI Filters Group and to all their personnel: directors, managers, employees, workers, and laborers, including those in all the countries where the UFI Filters Group operates, collectively referred to hereafter as the "Recipients."

## 3 SCOPE AND AREA OF APPLICATION

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The issues that may be reported by Recipients under the Policy can refer to:

- alleged criminal activities (felony or misdemeanour), breaches, requests or incentives to breach laws or regulations;
- behaviours contrary to the Group Code of Ethics, Anti-Bribery Policy or internal procedures;
- potential or actual serious violations relating to human rights, fundamental freedom violation, health and safety or the environment;
- retaliations for reporting any of the above issues or participating in the reporting.

Whistleblowing reports must be submitted in good faith, detailed and circumstantiated with precise information, to provide useful and appropriate information to effectively verify the validity of the events reported. The whistleblower should, reporting as objectively as possible and in detail:

- provide the names and job positions of the persons involved, or information that enables their identification;
- indicate the date and place of the event reported;
- provide all facts, information or documents (regardless of format or support) which can help substantiate the whistleblowing report. If the whistleblower is not sure that a particular fact is true, he/she must specify that it is an alleged fact;
- indicate when and how he/she became aware of the matter.

Whistleblowing reports can also be submitted anonymously. However, it is emphasized that reports including the whistleblower's name enable the Group's Whistleblowing Committee to operate more efficiently, while still

adopting the necessary protective measures (as specified in Paragraph 7 - "Confidentiality and Prohibition of Retaliation").

In order to avoid duplication of investigative activities, a whistleblowing report is not admissible, and its handling is suspended or terminated, with prior notification to the reporting party, if it is found that internal or legal proceedings, or equivalent procedures (complaint, arbitration, urgent measures, lawsuit, etc.), are imminent or ongoing.

## 4 WHISTLEBLOWING CHANNELS

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The Recipients can submit their whistleblowing reports, based on their respective region, through various channels:

- Via the online channel available on the website at the following link:  
<https://www.ufifilters.com/en/the-group/#compliance>;
- By email, to the following address: [whistleblowing@it.ufifilters.com](mailto:whistleblowing@it.ufifilters.com);
- By mail to the following addresses, addressed to the Whistleblowing Committee:
  - ✓ UFI Filters USA, Inc. - 50 W Big Beaver Rd, Suite 440 - Troy, MI 48084 – USA;
  - ✓ UFI Filters S.p.A. - Via dell'Industria 4 - 37060 Nogarole Rocca (VR) – Italy;
  - ✓ UFI Filters India Private Limited - Plot No: 123, BCD, Sector 6 HSIIDC Growth Centre - Bawal, Rewari, Haryana - India;
  - ✓ UFI Filters (Shanghai) Co., Ltd. 10F, Building B, No. 38 Xuxiang Road, Qingpu District, - 201702, Shanghai - P.R. China.

Any party other than the Whistleblowing Committee that receives a report must forward it to the Whistleblowing Committee within seven days of its receipt, while also notifying the reporting person of the transmission.

## 5 ORGANIZATION

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### 5.1 Appointment and composition of the Whistleblowing Committee

The Board of Directors of UFI Filters S.p.A. has appointed the Whistleblowing Committee.

The members of the Whistleblowing Committee belong to the Legal and Corporate Governance functions of the UFI Filters Group, receive appropriate training, are independent, possess the necessary skills to perform their duties, and handle reports with the appropriate diligence.

In the event of a conflict in any decision or activity among the Committee members, the majority of the members will decide how to proceed.

## 5.2 Role of the Whistleblowing Committee

The Whistleblowing Committee is the body to whom all the whistleblowing reports shall be addressed and is responsible for:

- (i) Conducting a preliminary assessment of the reports submitted by whistleblowers;
- (ii) Identifying which whistleblowing reports, following a preliminary evaluation, warrant further investigation;
- (iii) Conducting a prompt and thorough investigation of reports deemed relevant, while ensuring impartiality, fairness, proportionality, and confidentiality for the whistleblower, the reported individual, and all parties involved;
- (iv) During these investigations, the Committee may seek support from relevant company functions or external specialized consultants, which shall provide full support to the Committee, also allowing the access to all and any relevant systems, documents, and data related to the investigations, while ensuring the confidentiality of information and anonymizing as much personal data as possible;
- (v) Assisting these entities in any in-depth investigations or analyses as required.

The Whistleblowing Committee may also delegate certain or all verification activities to other company functions, while remaining responsible for ensuring compliance with the principles outlined in this Policy, the formal correctness of the process, and the appropriateness of subsequent actions.

For whistleblowing reports concerning the Group's Italian companies, the Whistleblowing Committee coordinates activities in agreement with the Supervisory Body pursuant to Italian Legislative Decree No. 231/2001, as specified in section 9.2.

## 6 MANAGEMENT OF WHISTLEBLOWING REPORTS

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### 6.1 Preliminary Assessment by the Whistleblowing Committee

As indicated in section 5.2, all whistleblowing reports are subjected to a preliminary assessment by the Whistleblowing Committee to determine the necessity of conducting further checks to ascertain the reported facts (the "Preliminary Assessment").

The Committee provides the whistleblower with an acknowledgment of receipt within seven days from the date of receipt.

This Preliminary Assessment aims to verify whether the reports comply with the provisions defined in Paragraph 3 ("Scope and Applicability") and, specifically, to ascertain, prima facie, the admissibility, reasons, relevance, and reliability of the whistleblowing reports, as well as the accuracy, consistency, and reliability of the factual elements on which they are based.

If the Whistleblowing Committee deems further investigation necessary, it will proceed with the activities outlined in section 5.2.

Conversely, if the Committee believes that the issues reported fall outside the scope of this Policy or that the information provided is inadequate, it will draft a note explaining the analysis performed and the reasons for



rejecting the whistleblowing report, informing the whistleblower of the grounds for rejection, in accordance with the provisions of section 6.3.

The Whistleblowing Committee is responsible for keeping this note—along with the whistleblowing report and the notes from the Preliminary Assessment—in a specific archive.

## **6.2 Analysis and drafting of the Investigation Report**

Once the analysis phase is complete, the Whistleblowing Committee prepares a report summarizing the conduct of the investigations carried out, the supporting evidence collected, and recommendations for an action plan (Investigation Report). If the report is archived without any further action, the reasons will be specified.

Documentation related to each report received, even if the investigations conclude that there is insufficient supporting evidence, will be retained in accordance with confidentiality requirements and the timelines and methods established by applicable local regulations.

## **6.3 Communications and Notifications**

After drafting the Investigation Report, the Whistleblowing Committee communicates the results to (i) the Group CEO, (ii) the COO of the Region where the whistleblowing report was submitted, and (iii) the Head of the Department potentially involved in the contents of the whistleblowing report, based on the principle of "need to know" (including the possibility of sharing an anonymized version of the document) to determine, in agreement with the relevant functions, an action plan (where necessary) and/or any other measures to be taken (including possible disciplinary measures against employees).

In any case, the department responsible for making the final decision on disciplinary actions is the Human Resources department.

Feedback will be provided to the whistleblower within three months from the date of acknowledgment of receipt of the report as outlined in section 6.1.

The Whistleblowing Committee prepares a semiannual report of the activities conducted in the Investigation Reports and submits it to the Board of Directors of UFI Filters S.p.A.



## 7 CONFIDENTIALITY AND NON-RETALIATION

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The UFI Filters Group encourages Recipients to promptly report issues defined in Paragraph 3, "Scope and area of applicability" and ensures the confidentiality of the whistleblower's identity, the whistleblowing report, and the information contained therein.

Reports may only be used to the extent necessary to provide adequate follow-up.

The identity of the whistleblower and any other information from which that identity can be inferred, directly or indirectly, cannot be disclosed without the explicit consent of the whistleblower, except to those competent to receive or follow up on the reports who are expressly authorized to handle such information, unless required by local laws.

In the context of disciplinary proceedings, the identity of the whistleblower cannot be revealed if the disciplinary charge is based on investigations that are distinct from and in addition to the report, even if resulting from it. If the charge is wholly or partially based on the report and knowing the identity of the whistleblower is essential for the defense of the accused, the report may be used in the disciplinary proceedings only with the express consent of the whistleblower for the disclosure of their identity.

No form of threat, retaliation, sanction, or discrimination against the whistleblower (due to the submission of a report) or any member of the Whistleblowing Committee will be tolerated. The UFI Filters Group reserves the right to take appropriate measures against anyone who retaliates or threatens to retaliate against a whistleblower who has submitted a report in accordance with this Policy. Examples of retaliatory conduct include, but are not limited to, harassment, denial of promotion, benefits, or compensation, changes in job responsibilities, or exclusion.

At the same time, the UFI Filters Group recognizes the right of the parties involved to seek legal protection if the whistleblower is found to be responsible for criminal or civil liabilities related to false statements or reports.

## 8 SANCTIONS

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The UFI Filters Group will evaluate potential disciplinary actions in cases of conduct that violate laws, the Code of Ethics, the Anti-Bribery Policy, or internal procedures attributable to Group personnel that emerge as a result of investigations conducted on whistleblowing reports.

As further explained in the paragraphs above, the Whistleblowing Committee, once informed of the findings from the investigations, will provide the Board of Directors of UFI Filters S.p.A., the COO or CEO of the Region where the whistleblowing report was submitted, and the Head of the Department potentially involved, with recommendations for actions to be taken and any necessary disciplinary measures.

The UFI Filters Group will adopt appropriate disciplinary and/or legal measures to protect its rights, activities, and reputation against anyone who, in bad faith, has made false, unfounded reports and/or for the sole purpose of slandering, defaming, or harming the reported individual or other parties mentioned in the whistleblowing report.



## 9 PROVISIONS REGARDING ITALIAN COMPANIES OF THE UFI FILTERS GROUP

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### 9.1 Supervisory Body

For reports concerning the Italian companies of the UFI Filters Group, the dedicated reporting channels established by the Group's Code of Ethics and the Organizational, Management, and Control Models adopted in accordance with Legislative Decree No. 231/2001 remain valid. Recipients may therefore submit whistleblowing reports directly to the Supervisory Body ("Organismo di Vigilanza") by addressing the report to the dedicated email address (odv@it.ufifilters.com). For more details on the interactions between the Whistleblowing Committee and the Supervisory Bodies, please refer to Paragraph 9.2 – "Interaction between the Whistleblowing Committee and the Supervisory Body pursuant to Italian Legislative Decree No. 231/2001."

### 9.2 Interactions between the Whistleblowing Committee and the Supervisory Body pursuant to Legislative Decree No. 231/2001

The Whistleblowing Committee and the Supervisory Body of the Italian companies of the UFI Filters Group collaborate to ensure, within their respective areas of responsibility, the success of the UFI Filters Group's whistleblowing system.

In particular, both the Whistleblowing Committee and the Supervisory Body immediately exchange whistleblowing reports that may pertain to their respective areas of responsibility, coordinating their investigation activities. The Whistleblowing Committee sends a summary of the semiannual report to the Board of Directors of UFI Filters S.p.A. to the Supervisory Body of the Italian companies of the UFI Filters Group, along with details of whistleblowing reports concerning the respective Italian company and the relevant Investigation Reports.

Similarly, the Supervisory Bodies send the Whistleblowing Committee an excerpt from their periodic reports to the Boards of Directors concerning the reports received.

### 9.3 Reporting to ANAC

In Italy, the National Anti-Corruption Authority (ANAC) has activated an external reporting channel that ensures the presence of a channel through which external reports can be made, either in writing through an online platform or orally via telephone lines or voice messaging systems. Alternatively, at the whistleblower's request, a direct meeting can be arranged within a reasonable timeframe.