

ITT Group Internal Reporting System Policies



International
Trucks & Tractors



Index

01. Introduction and purpose	4
02. Scope	5
03. Content of the reports	6
04. Informants or whistleblowers	8
05. General principles and guarantees	10
06. Compliance requirements	18
07. Penalties	19
08. Responsibility and supervision	20
09. Approval	21
10. Version history	22

01. Introduction and purpose

The purpose of this policy is to promote and reinforce the culture of reporting in ITT Group as a tool for preventing and detecting threats to the public interest. It ensures and prioritizes the protection of whistleblowers or informants under the provisions of Law 2/2023, of February 20, regulating the protection of persons who report breaches of regulations and the fight against corruption, which transposes in Spain Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.

ITT Group expects both its members and business partners to conduct their work in adherence with the principles of good faith at all times. This requires them, among other things, to maintain a constant attitude of collaboration towards the organization.

As a tool to comply with this, the ITT GROUP compliance officer has set up the following **internal reporting channel** as the preferred channel available to directors, employees, collaborators, suppliers and customers of the group as well as other third parties: compliance@itt1878.com.



02. Scope

This Internal Reporting System Policy covers and is binding on all entities that comprise ITT Group, ensuring the application of its principles in all constituent entities, without prejudice to any adaptations that may be required under the regulations that apply to foreign subsidiaries.

This being the case, this policy has been translated into all languages needed for all members of ITT Group and its related business partners to understand its scope and content.



03. Content of the reports

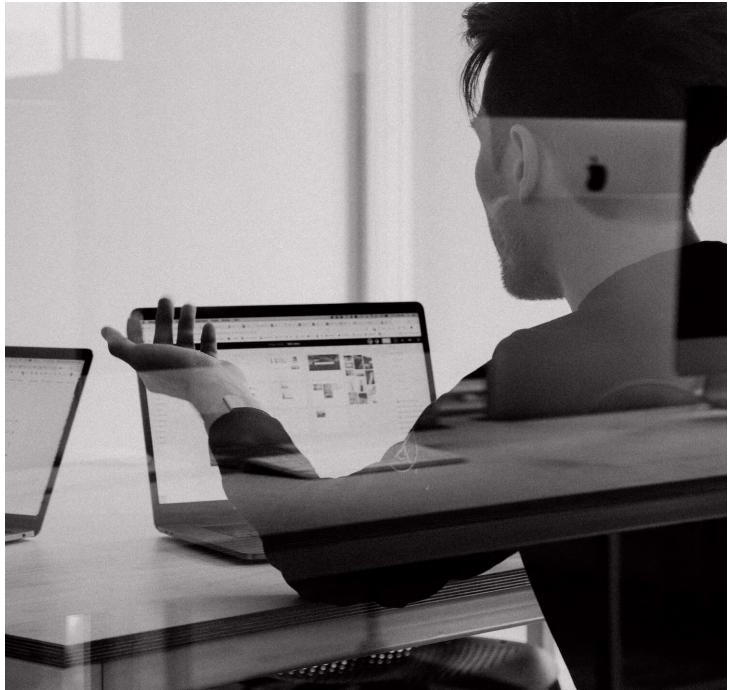
Via this Internal Reporting System, directors, employees, collaborators, suppliers, customers and other third parties can report, confidentially and, if they wish, also anonymously, any concern about a potential breach or violation of the organization's code of ethics or any other internal policy or report any irregularity that they detect in the performance of their duties. They may also report any infraction or omission that they become aware of which may be a violation of European Union law or their financial interests or even report criminal or administrative offences under Spanish law.

The reporting channel may be used to report actions or omissions that do or may constitute infractions in the following areas:

- Health alert
- Harassment/discrimination
- Public procurement
- Confidentiality
- Corruption/fraud
- Competition
- Corporate crimes
- Tax/corporate
- Finances
- Breach of current legislation
- Breach of policies/procedures/internal regulations
- Breach of the code of ethics or other internal codes
- Labor/employee rights
- Environment
- Protection from radiation and nuclear safety
- Intellectual property/company secrets
- Organizational protocols and standards
- Occupational hazard prevention
- Consumer protection
- Protection of privacy and personal data
- Risks or suspicions of money laundering or financing of terrorism
- Sustainability

- Public health
- Food and animal feed safety, animal health and animal welfare
- Security of networks and information systems
- Product safety and compliance
- Transport safety
- Other

This reporting channel may only be used for the purpose described and may not be used as a means for organizational claims. Internal reporting channels that are set up to receive any other communications or information outside of what was established above will not be covered by the scope of protection provided under this policy and by Law 2/2023, of February 20, regulating the protection of persons who report breaches of regulations and the fight against corruption.



04. Informants or whistleblowers

The principles, guarantees, and rights set forth in this Policy focus on protecting informants or whistleblowers. They prohibit any form of retaliation and promote assistance and support to informants and whistleblowers. In this context, informants or whistleblowers are considered to be individuals who report the violations mentioned in the previous section, who work in the private or public sector and have obtained information about violations in a work or professional context. This includes but is not limited to:

Employees, including former employees.

- Employees, including former employees.
- Self-employed individuals.
- Volunteers.
- Interns.
- Job applicants.
- Partners and shareholders.
- Members of management.
- Anyone working under the supervision of contractors, subcontractors or suppliers.



Likewise, the following individuals will also benefit from the protection established by this Policy, in accordance with the aforementioned Law 2/2023:

- The legal representatives of employees in the exercise of advisory and support functions to the whistleblower.
- Individuals who assist the whistleblower with the process within the organization that he or she works.
- Individuals who are associated with the whistleblower and could suffer retaliation, such as coworkers or family members.
- Legal entities for which the whistleblower works or maintains any employment relationship or in which the whistleblower holds a significant stake.

For these purposes, a stake or voting rights corresponding to shares or holdings is considered significant if the proportion thereof allows the holder to influence the legal entity in question.



05. General principles and guarantees

5.1. Integration of internal channels

The reporting channel that constitutes the Internal Reporting System of ITT Group will be available and accessible to all employees or any third party, regardless of their relationship with ITT Group, as a comprehensive and preferred channel for reporting information. ITT Group guarantees both the confidentiality and anonymity (if

5.2. Confidentiality and anonymity

desired) of the whistleblower and of any other third party who is or may be mentioned and/or involved in the report, in any actions carried out as a result and in its processing; no identifying data need be collected. Data protection is guaranteed and no access by unauthorized personnel is allowed.

In actions taken with third parties or other bodies, areas or departments of ITT Group, the anonymity of the INFORMANT and the SUBJECT as well as the reasons for the report must be safeguarded.

ITT Group guarantees that the identity of the information will only be disclosed to the courts, the public prosecutor or the competent administrative authority within the framework of a criminal, disciplinary or punitive investigation. Any individual who participates in the investigation of a particular incident, regardless of reason, must sign a confidentiality agreement.

In situations where the receipt of reports is managed by an external provider, it will always be verified that they offer adequate guarantees of independence, confidentiality, data protection, and communication secrecy.

In cases where the reports are submitted through internal channels other than those established by ITT Group or are directed to staff members not responsible for processing them, the organization guarantees it will likewise safeguard the confidentiality described above. For this purpose, ITT Group has an annual compliance training plan in place, in which it makes clear (following the requirement of Article 9.2.g) of Law 2/2023) that non-compliance constitutes a very serious violation of the law and that the recipient of the response must immediately forward it to the person responsible for the system.

5.3. Presumption of innocence and honour

ITT Group will always presume the innocence and respect the honor of all individuals affected by a report.

Individuals affected by a report shall have the right to be informed of any actions or omissions attributed to them as well as the right to be heard during the course of the investigation. Under no circumstances will they be informed of the identity of the whistleblower.

ITT Group guarantees individuals affected by a report the right to the presumption of innocence, the right to defense and the right to access the file in the terms set forth in Law 2/2023, as well as the same protections established for whistleblowers, protecting their identity and guaranteeing the confidentiality of the facts and data in the proceedings.

5.4. Access to external channels and public disclosure

Whistleblowers or informants may also make their report to the Independent Authority for the Protection of Whistleblowers (A.A.I.) or to the corresponding regional authorities or bodies, either directly or after submitting a report through ITT Group's internal channel (compliance@itt1878.com). Whistleblowers or informants also have the option of making a public disclosure. Public disclosure consists of making the information about the reported facts publicly available through this reporting system.

1. The guarantees set forth in this section will be respected and shall apply even when the report is submitted outside of the established channels or is submitted to staff members who are not responsible for processing such reports.

For the protection provided by Law 2/2023 to extend to individuals making public disclosures, the following conditions must be met:

- a) The report must have first been made through internal and external channels, or directly through external channels, with no appropriate measures being taken within the established period.
- b) There are reasonable grounds to believe that either the violation may pose an imminent or manifest danger to the public interest, particularly in situations of emergency, or there is a risk of irreversible harm, including a threat to the physical integrity of a person; or, in the case of communication through an external channel of information, there is a risk of retaliation or little likelihood of effective handling of the information due to specific circumstances of the case, such as concealment or destruction of evidence, collusion of an authority with the perpetrator of the violation, or the authority's involvement in the violation.

5.5. Prohibition of retaliation

ITT Group expressly prohibits acts of retaliation, including threats of retaliation and attempts at retaliation against individuals who make a report.

Retaliation refers to any acts or omissions that are prohibited by law or that directly or indirectly result in unfavorable treatment, placing the individuals who experience them at a particular disadvantage in the workplace or professional context solely based on their status as whistleblowers or for having made a public disclosure.



For the purposes of the provisions of Law 2/2023, and merely by way of example, Article 36 of said law states that retaliation include:

- a) Suspension of the employment agreement, termination of employment or statutory relationship, including non-renewal or early termination of a fixed-term employment agreement after the probationary period has been successfully completed, or early termination or cancellation of contracts for goods or services, imposition of any disciplinary measure, demotion, denial of promotion, and any other substantial modification of working conditions, as well as failure to convert a fixed-term employment contract into a permanent one, in cases where the employee had legitimate expectations of being offered permanent employment, unless these measures are carried out within the regular exercise of management authority under labor or civil service legislation, based on duly substantiated circumstances, facts, or proven violations unrelated to the submission of the report.
- b) Harm, including reputational harm, or economic losses, coercion, intimidation, harassment or ostracism.
- c) Negative evaluation or references regarding work or professional performance.
- d) Inclusion on blacklists or dissemination within a specific industry that hinders or prevents access to employment or the contracting of works or services.
- e) Denial or cancellation of a license or permit.
- f) Denial of training.
- g) Discrimination or unfair or unfavourable treatment.

After a period of two years, any person whose rights have been violated as a result of their report or disclosure may request protection from the competent authority, which, exceptionally and with justified reasons, may extend the period of protection after hearing any individuals or bodies that may be affected. The denial of an extension of the protection period must be justified.

5.6. Support measures

In accordance with the provisions of Law 2/2023, ITT Group will provide any appropriate means of support to the whistleblower or informant that, upon evaluation of the circumstances, are deemed necessary. Examples of such measures include:

- a) Information and guidance on the available procedures and resources, protection from retaliation and the rights of the affected person.
- b) Any other assistance or support that may be decided by the Independent Authority for the Protection of Whistleblowers (A.A.I.) after evaluating the circumstances of the report.

All of this will be provided regardless of the assistance that may be available under Law 1/1996, of January 10, on free legal aid, for the representation and defense in judicial proceedings arising from the submission of the report or public disclosure.

5.7. Protection measures against retaliation: Exemption of liability

Individuals who report information under this Policy will not be considered to have violated any restriction on the disclosure of information or incur any liability in relation to such disclosure, provided that they had reasonable grounds to believe that such report or, where applicable, public disclosure was necessary to reveal an action or omission under this Policy.

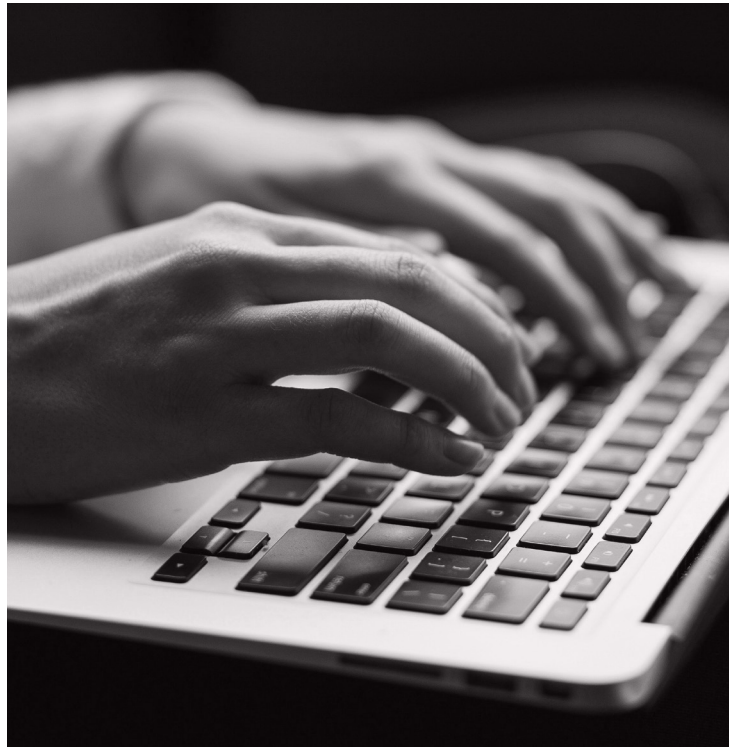
Whistleblowers will not be held liable for the acquisition or access to the information that is communicated or publicly disclosed, provided that such acquisition or access does not constitute a crime.

5.8. Personal data protection

ITT Group is committed to processing the data in the report in strict compliance with the legislation protecting personal data and those who provide the information, ensuring the absence of retaliation at all times.

The processing of personal data resulting from the application of Law 2/2023, on which this Policy is based, shall be governed by the provisions of Title VI of said law; the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016; Organic Law 3/2018, of December 5, on the Protection of Personal Data and guarantee of digital rights; and Organic Law 7/2021, of May 26, on the protection of personal data processed for the purposes of prevention, detection, investigation, and prosecution of criminal offenses and the execution of criminal sanctions.

Personal data that is not manifestly relevant to process specific information will not be collected and, if accidentally collected, will be promptly deleted without undue delay.



06. Compliance commitments

All individuals associated with ITT Group must be familiar with the ethical principles, responsibilities, provisions and obligations included in the various control mechanisms (Internal Reporting System Policy, Criminal Compliance Policy, Code of Ethics, Anti-Harassment Protocol, etc.) put in place by the organization. They are required to comply with these measures and safeguard their integrity and reputation.

This policy, along with the code of ethics and other internal protocols, policies and standards put in place by ITT Group constitute the fundamental pillar of the organization's culture of compliance. This policy is therefore binding on all individuals associated with ITT Group as well as all business partners. The organization expects compliance not only with the applicable laws but also with its values and ethical principles.

To facilitate awareness and compliance with this policy, it is made available to all members of ITT Group on the intranet and to interested third parties through the organization's external communication channels.



07. Penalties

Any action that could limit the rights and guarantees of the whistleblowers, limit their confidentiality or anonymity or violate the duty of secrecy of the reports received and any data contained therein may constitute a serious or very serious breach of the provisions of Law 2/2023, of February 20, regulating the protection of persons who report breaches of regulations and the fight against corruption.



08. Responsibility and supervision

The ITT Group compliance officer is responsible for the group's internal reporting system and is charged with ensuring that it operates correctly and that reports received are processed diligently.

The compliance officer will act independently and autonomously in the performance of his or her functions and was duly appointed by the board of directors of Grupo ITT, S.A., the group's parent company. This appointment was communicated to the Anti-Fraud Office of Catalonia in the legally established manner and term.

1. In the event of relevant changes in the organization, control structure or activity carried out by the company that warrant such a change.
2. In the event of legal modifications that warrant such a change.
3. In the event of significant violations of its provisions that warrant such a change.

This policy will be revised, even when none of the circumstances described above occur, at least once per year.



09. Approval

This internal reporting system policy has been approved by the board of directors and may be amended to improve confidentiality and how effectively the reports are managed.



10. Version history

VERSION	DATA	APPROVED BY	REASON FOR CHANGE
Original	19/04/2022	Compliance Committee and Board of Directors	
V.1.0	05/06/2023	ITT Group Board of Directors	Adaptation to Law 2/2023



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