

Policy P_006

Whistleblower System

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4.0	01/01/2024	Update in order to implement the requirements of the Legislative Decree n. 24/2023, in particular: -Chapter 1 - Law Application -Chapter 2 – Protection of the whistleblowers and the new recipients i.e. the facilitators -Chapter 2.9 – Legislative Decree n. 24/2023 and Legislative Decree n. 231/01 as violations of applicable laws.

		<ul style="list-style-type: none"> -Chapter 3.2.2 - Dedicated contact persons within AIO as "case-handler" for Italdesign -Chapter 3.9 Independent Body -Chapter 4.2 Insight into whistleblower protection under the Legislative Decree 24/2023 -Chapter 8.3.1 Involvement of IB via Local Contact Person -Chapter 3.1 Personal data and violation under Legislative Decree n. 24/2023 Annex 2 - Chapter 1.1.1. Receipt and recording under Legislative Decree n. 24/2023 - Chapter 3.5 Feedback to the whistleblower
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1. **OBJECTIVE**

Integrity and compliance with laws and rules are the basis of corporate activity and have top priority within Italdesign and the entire Volkswagen Group. They form the basis for the good reputation of the Group and its brands, for the trust of its customers and business partners, for the wellbeing of its employees and for sustainable economic success, which should not be diminished by the risk of major financial damage resulting from fines, levies on profits, mandatory compensation payments or criminal investigations.

Italdesign places its trust in all employees. It expects that they will be guided in their actions by ethical values, that they will behave with integrity, deal fairly with each other, customers and business partners, comply with the law and with the rules applying at Italdesign (specifically the Code of Conduct) and comply with the obligations of their employment contract. Italdesign expects its managers to live up to their function as role models.

Regulatory Violations, particularly violations against the law or the Code of Conduct, are not tolerated. They are appropriately punished and may be reported to the criminal prosecution agencies. Sanctions for Regulatory Violations are in line with principle of proportionality. In addition to the severity of the violation, social data (e.g. the length of time with the company), performance at the company, responsibility at Italdesign and the additional specific circumstances of the individual case, among other things, are taken into account.

In order to prevent Regulatory Violations, identify them in a timely manner, end them immediately and take disciplinary action against those responsible, a corporate culture rooted in integrity, careful recruitment and staff development are required, as is regular training on currently applicable legislation and internal regulations. This requires vigilance by all Employees, their willingness to report potential violations if Reasonable Suspicion exists, and timely, objective clarification of Suspicious Activity Reports as well as sanctions by Italdesign for violations detected.

At the same time, whistleblowers must be protected against discrimination and retaliation. Employees are treated fairly when investigating possible Regulatory Violations. They are always presumed innocent until the contrary has been proven.

The Volkswagen Group, the AUDI AG and its Brand Group Companies established a Compliance organization in order to prevent violations, to ensure that every violation is uncovered, and to advise on compliance with the law and internal regulations. The Investigation Offices were established and Ombudspersons were appointed to receive and handle Hints of Regulatory Violations concerned with the Audi brand group. The Audi Investigation Office manages the internal investigation of Serious Regulatory Violations on behalf of the "Head of the Whistleblower System" (HWS).

This Policy governs in a comprehensive and definitive manner the activities of the Investigation Office and of the Investigating Units in the Investigation of Regulatory Violations reported via the channels of the Whistleblower System. The Investigating Units may adopt supplementary provisions so far as they do not contradict this Policy and its provisions.

This Policy does not limit the independence of Internal Audit in respect of its duties and activities outside of this Policy, in particular with regard to program audits or special audits as well as with

regard to direct reporting rights to the Board of Management and the Audit Committee of the Supervisory Board.

This policy also governs the internal reporting channel in accordance with Legislative Decree 24/2023

11 AREA OF APPLICATION

These regulations apply to all employees of Italdesign Group.

They implement the Group Policy Volkswagen Group Whistleblower System (KRL 3) and contain standards as well as general procedural rules for the implementation, structure and processes of the Whistleblower System and internal investigations at AUDI AG, as well as defining areas of authority, responsibilities and the need for cooperation within Italdesign.

This Policy conclusively and comprehensively governs the activities both of the AUDI Investigation Office and the Investigating Units in the course of the Investigation of potential Regulatory Violations that were reported via the intake channels of the Whistleblower System. It contains standards and general procedural rules for the implementation, structuring and execution of the Whistleblower Systems and internal investigations within the Volkswagen Group and governs the competences and responsibilities, as well as the necessities for cooperation, within the Volkswagen Group.

Investigating Units may adopt supplementary provisions as far as those provisions do not contradict this Policy.

This Policy does not limit the independence of Group Audit in respect of their duties and processes outside of this Policy, in particular with regard to Program- and Special-Audits as well as with regard to direct reporting rights to the Management Board and the Audit Committee of the Supervisory Board of Volkswagen AG.).

2. TERMS AND ABBREVIATIONS

<p>Employee representatives/representatives of executive staff</p>	<p>Employee Representatives are the members of the Works Council.</p>
<p>Audi Investigation Office (AAO)</p>	<p>Office established at AUDI AG in accordance with this Policy. In accordance with this Policy the AAO is responsible for hints of cases received and the processing thereof throughout the Audi brand group.</p>
<p>Audi Disciplinary Committee (ADK)</p>	<p>Committee established under the leadership of the "Head of the Whistleblower System" and composed by the "Head of the Whistleblower System", the head of "Legal Services General Business Law" (I/FL-4) and the head of "HR Strategy, HR Planning, Top Management" (I/SX). The head of the relevant Investigating Unit attends as a non-voting member. The Chairman of the General Works Council of</p>

	<p>AUDI AG is also a non-voting member of the Audi Disciplinary Committee. All members may be represented by proxies on a case-by-case basis and/or involve other members of their departments at meetings.</p>
<p>Audi Coordination Committee</p>	<p>Coordinating and advisory body established under the leadership of the "Head of the Whistleblower System" and composed of members of the Investigating Units and the HR Coordinator (or the latter's representatives).</p>
<p>Audi Security Organization</p>	<p>In accordance with this Policy is composed of "Corporate Security" (I/PU) and the local security departments/officers at the individual plants or of the entire Audi brand group.</p>
<p>Reasonable Suspicion</p>	<p>Reasonable Suspicion exists if specific, factual indications for a Regulatory Violation are present.</p>
<p>Employees</p>	<p>Employees of the Italdesign group, including apprentices, managers and board members. Employees in the meaning of this Group Policy are also people:</p> <ul style="list-style-type: none"> • whose contract of work or service is suspended, because they are deployed for a specific time to a non-controlled shareholding, • who are exempt from their work obligation e.g., in the course of leave of absence, time asset schemes, partial retirement regulations, or • who have left the Italdesign Group with a guarantee of reemployment
<p>Whistleblower</p>	<p>The natural person who reports information about violations acquired within the scope of one's work context; Pursuant to Legislative Decree 24/2023, self-employed workers, collaborators, freelancers, and consultants who perform their activities or provide services to Group companies and report violations acquired within the scope of their work context are protected as the whistleblowers.</p>
<p>Persons Implicated</p>	<p>Employees suspected of Regulatory Violations.</p>
<p>Facilitators</p>	<p>Natural persons who assists the whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential. They, like individuals in the same work context as the whistleblower and linked to the whistleblower by a stable affectionate or kinship relationship, as well as colleagues of the whistleblower who have a habitual and current relationship with the whistleblower, are subject to the protection granted by Art. 3 para. 5 Legislative Decree 24/2023</p>
<p>Managers</p>	<p>Employees from management (MK) level.</p>

Follow up measures

Follow-up Measures are further steps that the relevant Investigation Office undertakes in relation to a Suspicious Activity Report after completing the Validation Procedure. Follow-up Measures specifically include:

- Carrying-out an internal investigation of a suspected Serious Regulatory Violation by an Investigating Unit,
- Carrying-out an internal investigation of a suspected Other Regulatory Violation by a Suitable Body or in special cases by an Investigating Unit,
- Carrying-out of an in-depth investigation of facts,
- Referral of the whistleblower or forwarding of the Suspicious Activity Report to another body, or
- Closure of proceedings.

The process for the handling of a Suspicious Activity Report is regulated in detail in Annex 2: "Process for the handling of Suspicious Activity Reports"

Group Head of the Whistleblower System (GHWS)

The "Group Head of the Whistleblower System" manages the Volkswagen Group Whistleblower System. The Head of the Central Investigation Office reports to the "Group Head of the Whistleblower System". The "Group Chief Compliance Officer of the Volkswagen Group" performs the function of "Group Head of the Whistleblower System". The "Group Chief Compliance Officer of the Volkswagen Group" is authorized to delegate all or part of his authority as "Group Head of the Whistleblower System".

Head of the Whistleblower System (HWS)

The "Head of the Whistleblower System" (HWS) manages the Audi Group Whistleblower System. The Head of the Audi Investigation Office reports to the "Head of the Whistleblower System". The function of "Head of the Whistleblower System" is delegated by the "Divisional Compliance Officer of the Audi Brand Group" to the Compliance Officer of AUDI AG.

Categorization

Categorization is defined as classification of a Suspicious Activity Report by the relevant Investigation Office after completing the Validation Procedure.

The process for the handling of Suspicious Activity Reports is regulated in detail in Annex 2: "Process for the handling of Suspicious Activity Reports"

Group-relevant

A Suspicious Activity Report is relevant to the Group if it either:

- affects Employees of several companies which fall under the competence of various Investigation Offices, or

	<ul style="list-style-type: none"> • is so grievous that it may have an effect on the Volkswagen Group.
Brand Investigation Offices	<p>The Audi Investigation Office and the offices established at the Group companies Traton SE and Dr. Ing. h.c. F. Porsche AG.</p>
Need-to-know principle	<p>Principle applying to the handling of hints and the investigation and sanctioning of Regulatory Violations, according to which the group of people informed about the report, about the Persons Implicated and about the processing and outcome of the report, as well as the information given to them, must be limited to the necessary minimum unless explicitly stated otherwise either in this Policy or by law.</p>
Ombudspersons	<p>External lawyers mandated by Volkswagen AG or a Group company who are obliged to maintain secrecy and who receive hints of potential Regulatory Violations.</p>
HR Coordinator	<p>The person appointed by the Board of Management member responsible for "Human Resources and Organization" (S) at AUDI AG who performs human resources tasks on a centralized basis in accordance with this Policy and who can also act through a representative.</p>
Regulatory Violations	<p>Intentional or negligent violations of</p> <ul style="list-style-type: none"> - regulations of applicable law (e.g. statutory laws, regulations, , relevant regulatory violations under Legislative Decree 24/2023 and under Decree 231/01 etc), etc.) or - internal company regulations, especially violations of the Code of Conduct or - employment contract obligations <p>by employees in connection with, or based upon, their employment for the Italdesign group.</p> <p>The process for investigating and sanctioning such violations distinguishes between Serious and Other Regulatory Violations. Potential sanctions are not determined by this distinction. Other Regulatory Violations might also lead to any measures under employment law, even termination of employment.</p>
Serious Regulatory Violation	<p>Is a Regulatory Violation</p> <ul style="list-style-type: none"> » that significantly affects the interests of the Volkswagen Group or one of its Group companies, in particular interests of reputation or financial interest, or » that significantly violates the ethical values of the Volkswagen Group. <p>Each case requires a specific individual analysis.</p>

Examples of circumstances that in principle constitute a Serious Regulatory Violation are:

- >> Corruption, anti-trust or competition law offences,;
- >> Violations of human rights (e.g. prohibition of child labor),
- Money laundering and terrorism financing;
- Violations of tax law entailing criminal or administrative penalty proceedings;
- Violations of environmental law entailing criminal or administrative penalty proceedings and other violations of US environmental protection regulations;
- Substantial violations of product safety or vehicle specific technical conformity regulations;
- >> Substantial violations of data protection law,
- >> Violations committed by employees from the level of senior management and above (OMK) that contradict their function as a role model for compliance and integrity as defined in the Code of Conduct,
- Violations of the prohibition of discrimination, impairment or obstruction according to paragraph 4.2.1 to 4.2.3 of this Group Policy;
- Misuse of the Whistleblower System by making false accusations against one's better knowledge;
- Failure to comply with the reporting obligation according to paragraph 5.2 of this Group Policy;
- Other Regulatory Violations, in particular criminal offenses,
 - resulting in financial damage or a risk of financial damage for the affected Group company exceeding 50,000 euros;
 - causing a high risk of considerable sanctioning of the company (e.g. fines and levies; exclusion from business with authorities, loss of business operation licenses);
 - against sexual self-determination
 - involving very serious consequences for physical or mental health; or
 - jointly committed or committed by systematically exploiting of existing organizational structures.

The Audi Investigation Office will provide the binding explanations stipulated by the Central Investigation Office to categorize a case as a Serious or Other Regulatory Violation based on materiality, scope and amount of the damage

	caused, and the effects on the environment and on life and limb and will publish them on the <i>Audi mynet</i> page.
Other Regulatory Violation	Any Regulatory Violation that is not a Serious Regulatory Violation. Other Regulatory Violations are investigated and sanctioned predominantly in accordance with processes that are defined outside this Policy. This applies particularly to work errors caused by employees resulting from negligence (incorrect or incomplete performance of defined operating processes despite appropriate instruction) and conduct merely affecting work quality (e.g. delayed start of work, disturbance of operational processes, lack of due care).
Sanctioning Recommendation	A Sanctioning Recommendation issued by the competent Investigation Office contains a recommendation for appropriate disciplinary HR measures in cases where a Serious Regulatory Violation was confirmed.
Investigation	Internal clarification of possible Regulatory Violations from the time of receipt of a Suspicious Activity Report at an Investigation Office until the closure of the procedure, with or without sanctioning.
Suspicious Activity Report	A Suspicious Activity Report is any information or alert concerning potential Regulatory Violations received by an Investigation Office, inter alia via telephone, e- mail, post, internet tool (BKMS), in person appearance and via Ombudspersons.
Suspected Case	A Suspected Case is a categorized Suspicious Activity Report in regard to which Reasonable Suspicion of a Regulatory Violation or other legal violations was identified during the Validation Procedure.
Assessment Procedure	The Assessment Procedure is the assessment of a received Suspicious Activity Report by the relevant Investigation Office concerning factual and legal aspects as to what extent Reasonable Suspicions for a Regulatory Violation exist. This is regulated in detail in Annex 2: "Process for the handling of Suspicious Activity Reports".
Central Investigation Office (ZAO)	Central office established at "Group Compliance" (K-IC); reports to the "Group Head of the Whistleblower System" and thus to the "Group Chief Compliance Officer of the Volkswagen Group".

3. POSITIONS IN THE WHISTLEBLOWER SYSTEM

3.1 Line Manager

Every Supervisor is tasked with reacting to Employee misbehavior.

Particularly, the disciplinary Line Managers and the Human Resources department are obliged to look into any potential Other Regulatory Violations whilst complying with the relevant policies, organizational structure and (HR) processes and to respond appropriately to any ascertained misconduct, particularly by imposing an appropriate sanction.

Concerning potential Serious Regulatory Violations, Supervisors have to observe the regulations in particular on responsibilities and procedures (see inter alia section 5.2 of this Group Policy). In case of doubt as to the differentiation between Serious and Other Regulatory Violations they shall seek advice from the Compliance Organization or the competent Investigation Office.

Supervisors shall notably support the work of the Whistleblower System and ensure that, within their area of responsibility, their Employees are given appropriate information about rights and obligations under this Group Policy.

3.2 Investigation Offices

As far as this Policy refers to Investigation Offices, it means the Central Investigation Office, the Brand Investigation Offices and the Regional Investigation Office.

Their tasks and responsibilities are specified in detail in this Policy (see, inter alia, section 8) and particularly in Annex 2 "Process for processing Suspicious Activity Reports".

3.2.1 Establishment and tasks of the Central Investigation Office

The Central Investigation Office is established within the Group Compliance department.

The Central Investigation Office is the Investigation Office for the Volkswagen AG and all Group entities which are not assigned to a Brand Investigation Office or the Regional Investigation Office China according to paragraph 3.2.2 and 3.2.3 of this Policy. . It handles Suspicious Activity Reports related to any Group entity that are relevant to the Group pursuant to Section 2.8 of this Policy.

The Central Investigation Office additionally assumes a Group-wide coordinative function, as outlined in section 9. It has the competence to monitor and coordinate the Brand Investigation Offices and the Regional Investigation Office. It issues uniform and Group-wide regulations for the handling of Suspicious Activity Reports as defined in this Policy. The Central Investigation Office is also responsible for Group-wide reporting concerning Suspicious Activity Reports.

The head of the Central Investigation Office reports to the Group Chief Compliance Officer of the Volkswagen Group.

The Central Investigation Office reports directly to the Group Chief Compliance Officer of the Volkswagen Group as well as to the member of the Board of Management responsible for Compliance. The reports must be submitted on a regular basis and on a case-by-case basis.

The head of the Central Investigation Office informs the Chairman of the Group Works Council regularly about the current status of the Whistleblower System via an anonymized reporting.

3.2.2 Establishment of Brand Investigation Offices

Audi AG, Dr. Ing. h.c. F. Porsche AG and Traton SE each establish Brand Investigation Offices for themselves and their subsidiaries. They may decide to which functional area they organizationally assign the Brand Investigation Office.

The competences and tasks of the Brand Investigation Office must essentially be structured in accordance with this Policy. Close cooperation between the Brand Investigation Office and the Central Investigation Office must be ensured.

Within Audi Investigation Office, there are dedicated contact persons e.g. case-handlers, for the management of relevant reports pursuant to Legislative Decree 24/2023 for Italdesign Giugiaro S.p.A.. In this regard, Audi Investigation Office is identified as a service provider for the management of reports pursuant to Article 4 co. 1 and 2 of the same decree.

3.2.3 Establishment of the Regional Investigation Office China

To ensure compliance with laws in the People's Republic of China regarding the transfer of data to Germany, Volkswagen China Investment Company Ltd. (VCIC) maintains the Regional Investigation Office China within its Compliance department. It is responsible for handling Suspicious Activity Reports regarding Employees of VCIC and of Employees assigned to this company unless these Employees belong to the Board of VCIC or are Employees in the Compliance department of VCIC. Other Group companies with their headquarters in the People's Republic of China may, if legally permissible in coordination with the Central Investigation Office delegate the handling of Suspicious Activity Reports regarding their Employees or people assigned to them to the Regional Investigation Office China.

The competences and tasks of the Regional Investigation Office must essentially be structured in accordance with this Group Policy. Close cooperation with the Central Investigation Office must be ensured. In particular, the Central Investigation Office shall be granted access – to the extent legally permissible – to the data stored in the China Regional Investigation Office and the right to take over the processing of Suspicious Activity Reports, irrespective of whether they are Relevant to the Group.

3.3 Compliance organization

The entire Volkswagen Group Compliance organization, including the Compliance organization of AUDI AG and its Brand Group Companies, supports the work of the Whistleblower System.

The Compliance Officers of the Group companies have an important role within the Whistleblower System. Their tasks with regard the Whistleblower system include inter alia:

Advising and training their management regarding the tasks, requirements, processes, and responsibilities in connection with the Whistleblower System.

Regularly performing and providing communication and training measures on the Whistleblower System within the respective Group company and the resulting requirements. They will receive support from Group Compliance, the competent Compliance Department or the competent Investigation Office.

Advising Employees on the Whistleblower System. This also includes advice as to whether a Suspicious Activity Report must be submitted to the Whistleblower System in a specific case. The legal consultancy described in Policy P_019 "Legal" remains unaffected by such compliance consultation.

Being available to the Investigation Offices as a contact person for handling Suspicious Activity Reports. In this function, they support the Investigation Offices in performing the tasks in accordance with this Policy. Performing their own personal checks and Investigations relating to Suspicious Activity Reports according to paragraph 2.11 of this Group Policy, particularly those involving other departments, are expressly not part of the advisory function of a Compliance Officer and shall therefore only be conducted with the prior consent of the competent Investigation Office.

3.4 Disciplinary Committee for the Top Management

The respective Disciplinary Committee for the Top Management is responsible for deliberating and recommending personnel measures regarding proven Serious Regulatory Violations by Employees from the Top Management Circle upwards (TMK).

Requirements for the establishment, composition and responsibilities of the Disciplinary Committee for the Top Management are regulated in Annex 3: "Disciplinary Committee for the Top Management".

3.5 Suitable Body

The AUDI Investigation Office may commission so-called Suitable Bodies for the handling of Suspicious Activity Reports of Other Regulatory Violations or for performance of an in-depth clarification of facts.

Any organizational unit may be commissioned as a Suitable Body if – based on its responsibilities and the capabilities of its Employees – it may be assumed that this organizational unit is capable of adequately performing the responsibilities of a Suitable Body.

Relevant rules on internal responsibilities of Italdesign shall be taken into consideration whilst selecting the Suitable Body.

3.6 Ombudspersons

3.6.1

The Group Chief Compliance Officer of the Volkswagen Group, in agreement with the member of the Board of Management responsible for Compliance, mandates external lawyers as Ombudspersons who:

- receive reports of potential Regulatory Violations (also anonymously if desired by the whistleblower);
- advise whistleblowers in relation to the issuing of the reports;
- communicate with the whistleblowers and ask any necessary questions; and
- then forward reports in agreement with the whistleblower to the Central Investigation Office.

They do not perform any additional investigations themselves.

3.6.2

The appointed Ombudspersons are bound by professional secrecy within the terms of applicable law. To maintain the anonymity of a whistleblower, it is ensured that the Volkswagen Group is given no opportunity to obtain access to the data stored by the Ombudspersons.

3.6.3

Reports for which paragraphs 6.5 or 6.6 of this Policy stipulate specific responsibilities shall be directly addressed to those responsible bodies by the Ombudspersons.

3.6.4

In consultation with the Investigation Office Group companies outside Germany that have already appointed Ombudspersons at their own cost, may retain these as far as the activities of the Ombudspersons is structured and performed in accordance with the rules provided for in paragraphs 3.6.1 to 3.6.3 of this Policy.

3.7 HR department and HR Coordinator

The HR departments support the Supervisors and the Audi Investigation Office with the proper and quick Investigation of any possible Regulatory Violations by Employees, as well as with the sanctioning of proven Regulatory Violations by Employees.

AUDI AG appoints an HR Coordinator who centrally performs the tasks of the HR department defined by this Policy in relation to proven Serious Regulatory Violations. The HR Coordinator may act by proxy.

3.8 Investigating Units

Investigating Units of AUDI AG are the Investigating Unit – “Special Audits Whistleblower System” at “Integrity, Compliance, Risk Management” (I/GC), the Audi Security Organization, “Corporate Legal Service” (I/FL), “Internal Audit” (I/GK) as well as the units designated to conduct Investigations within the jurisdiction of the Brand Investigation Offices.

To the extent that Investigating Units act pursuant to this Policy, they act as part of the Second Line and have to comply with instructions from the Audi Investigation Office.

This authority to issue instructions only relates to the activities as an Investigating Unit and is therefore limited in time to the course of an Investigation and in person to the member or members of staff made available to execute the task of the Investigating Unit.

3.9 Independent Body

The Independent Body (IB), established pursuant to Legislative Decree 231/2001, verifies the functionality of the reporting management system pursuant to Article 4 co.1 of Legislative Decree 24/2023.

In particular, the IB ensures that the reporting channels are active and managed according to the regulations, in compliance with the terms defined to provide feedback to the whistleblower, that the reports are handled by authorized and trained individuals, and that the channels are equipped with all minimum security requirements in order to ensure the confidentiality of the individuals involved and of the whistleblower. In addition, any violation potentially relevant under Legislative Decree 231/2001 must be brought to the attention of the IB, including through the identification of a Local Contact Person.

4. PROCEDURAL PRINCIPLES

4.1 Procedural principles and safeguards

The procedural rules laid out in Annex 1: “Procedural principles and safeguards” must always be observed when handling Suspicious Activity Reports in the Whistleblower System, particularly relating to Investigations of potential cases of Serious and Other Regulatory Violations by or on behalf of Audi Investigation Office.

4.2 Prohibition of discrimination, adverse effects or obstruction

4.2.1

Discrimination, intimidation and hostility towards whistleblowers, as well as any other retaliatory conduct, including the conduct indicated in Article 17 co. 4 Legislative Decree No. 24/2023, implemented against those who have reported in accordance with the decree, are inadmissible and must not be tolerated. By way of example and without limitation, retaliatory acts include dismissal, change of workplace, reduction of salary, change of working hours, suspension or equivalent measures; downgrading or non-promotion; and change of duties.

In the context of judicial or administrative proceedings or otherwise extrajudicial disputes involving the investigation of behaviours, retaliatory acts are presumed to have been carried out because of the report.

The same guarantees of confidentiality, prohibition of retaliation and presumption referred to in Art. 17, co. 2 of Legislative Decree 24/2023 also apply to self-employed workers, collaborators, freelancers, consultants, as well as volunteers and trainees, paid and unpaid, who work or have worked at Italdesign and who have reported relevant violations under Legislative Decree 24/2023.

4.2.2

In addition, whoever participates in good faith in an Investigation, particularly by providing documents and information in the context of Investigations, shall not be subject to any disadvantages, intimidations, hostility or otherwise be subject to reprisals due to this participation. This is also valid for the facilitators.

4.2.3

The impairing or hindering of Investigations, in particular influencing witnesses and suppressing or manipulating documents or other evidence, is not permitted.

4.2.4

Whistleblowers and Employees who support whistleblowers or the Investigations initiated because of Suspicious Activity Reports must be protected as much as possible from discrimination and reprisals due to their submissions or participation in the Investigation within the limits of the possibilities of the company.

4.2.5

Whistleblowers or other Employees who suffer from or get knowledge of discrimination due to their submissions, statements or other provision of information should contact the competent Investigation Office. The Investigation Office must open a case and investigate the facts in accordance with this Policy (e.g. paragraph 2.9.1).

5. **REPORTING OF VIOLATIONS**

5.1

Employees should report suspicions of Regulatory Violations. Potential Serious Regulatory Violations should be reported directly to the competent Investigation Office or the Ombudspersons via one of the available intake channels. Potential Other Regulatory Violations may also be reported to the relevant Investigation Office or the Ombudsperson; however, they should preferably be directed to the respective disciplinary Line Manager, the local Compliance Officer or directly to the relevant bodies within the Group.

5.2

Employees at Management Levels are obliged to report any Reasonable Suspicion concerning Serious Regulatory Violations to the Central Investigation Office, the competent Brand Investigation Office or the Ombudspersons.

This obligation does not affect any other existing obligations, stipulated elsewhere, for documentation and information. Managers can also meet their obligation to report by reporting to their supervisor, to the respective human resources department (IG/S), to the Company Legal Department (IG/F), to the Compliance Department (IG/G) or to the Board of Management of Italdesign. The recipients in the above-mentioned functions are obliged to document the hints received and to forward them immediately and in full to the Audi Investigation Office and to the Independent Body.

5.3

Regarding potential violations of product safety regulations and vehicle specific technical conformity regulations, the reporting obligation pursuant to paragraph 5.2 of this Policy is fulfilled, if the respective facts are presented to a responsible decision-making or escalation committee (e.g. the Product Safety Committee for the Group, Group Steering Committee Vehicle Conformity or similar Committees on the level of a Brand Parent Company).

The aforementioned recipients must document the reports received and forward them in full and without delay to the competent Investigation Office.

5.4

The above provisions do not affect the rights and obligations of employees to report to Employee Representations, external reporting points, governmental and official authorities.

6. RESPONSIBILITIES FOR THE HANDLING OF SUSPICIOUS ACTIVITIES

6.1

The Central Investigation Office is responsible for handling of all Suspicious Activity Reports unless another body is responsible according to paragraphs 6.2 to 6.6 of this Group Policy.

6.2

The Brand Investigation Offices are responsible for the handling of Suspicious Activity Reports relating to Employees of the company that operates the Investigation Office or of one of its subsidiaries.

6.3

The Regional Investigation Office is responsible for the handling of Suspicious Activity Reports concerning Employees of companies in respect of which it has been given responsibility (as described in paragraph 3.2.3 of this Policy).

6.4

If the Central Investigation Office determines the Relevance to the Group of Suspicious Activity Reports originally processed by a Brand Investigation Office, it can take over the further processing of the Suspicious Activity Report.

6.5

The Chairman of the Audit Committee of the Supervisory Board of the respective stock corporation is responsible for the handling of Suspicious Activity Reports concerning members of the Board of Management of Volkswagen AG, Audi AG, Dr. Ing. h.c. F. Porsche AG or Traton SE.

6.6

The member of the Board of Management responsible for Compliance at AUDI AG and the Head of Group Audit at AUDI AG are jointly responsible for handling of Suspicious Activity Reports concerning Employees of the Central Audi Investigation Office or the Group Chief Compliance Officer of the AUDI AG.

Audi AG, Dr. Ing. h.c. F. Porsche AG or Traton SE shall similarly entrust a member of their Board of Management with responsibility for the handling of Suspicious Activity Reports concerning Employees of the respective Investigation Office or the respective Chief Compliance Officer.

6.7

As far as there are differing opinions between the Investigation Offices regarding their competence for handling of Suspicious Activity Reports, the Group Chief Compliance Officer of Volkswagen AG will decide.

6.8

Competences of supervisory bodies based on corporate law (e.g. supervisory boards of public stock corporations) remain unaffected.

7. PROCEDURE

7.1 Handling of Suspicious Activity Reports

The specific procedural steps for handling of Suspicious Activity Reports, including the relevant tasks and responsibilities and the possible Follow-up Measures, are defined in detail in Annex 2: "Process for the handling of Suspicious Activity Reports".

The Investigating Units' or Suitable Bodies' guidelines and process standards shall apply in a supplementary manner.

7.2 Remedy of unlawful conditions

If an Investigation Office becomes aware of continuing unlawful conditions, it shall, while observing the procedural principles and procedural safeguard (see Annex 1: "Procedural principles and safeguards"), immediately inform a body responsible to remedy the respective violations, regardless of Categorization.

7.3 Obligation to cooperate

All Brand Group Companies and its Group companies and their employees are obliged to fully support Investigations carried out in accordance with this Group Policy during all stages. This particularly includes making documents and data available in full and providing comprehensive and truthful information.

8. OTHER TASKS OF THE INVESTIGATION OFFICES

8.1 Maintenance of internal intake channels

The Audi Investigation Offices maintains intake channels through which Employees of the Group AUDI AG and its Brand Group Companies and as well as other natural persons can contact the Audi Investigation Offices to file Suspicious Activity Reports either verbally or in writing.

With reference to the intake channels, attention must be paid to possible synergies. Therefore, the Group-wide intake channels maintained by the Central Investigation Office – adapted if necessary – must primarily be used.

8.1.1 Focus of the internal reporting channels

These intake channels are dedicated to receive, in particular, reports of suspicious situations concerning:

Serious Regulatory Violations as defined in paragraph 2.9.1 of this Group Policy;

- other violations of any applicable statutory laws, other public regulations or directly applicable acts of the European Union (including such violations by direct suppliers of Volkswagen AUDI AG or one of its Group companies) that may be attributable to Volkswagen AUDI AG or one of its Brand Group companies; as well as
- other potentially abusive practices of Volkswagen AUDI AG or one of its Brand Group companies.

The Chief Compliance Officer of the Volkswagen AG may extend the scope of the (group) intake channels to also include reports concerning violations of due diligence obligations related to human rights or the environment in supply chains of the Volkswagen AG or its subsidiaries.

8.1.2 Topics not covered

The reporting channels are generally not intended to be used for:

- questions, submissions and complaints from customers and other users of the Group's products of the Group, AUDI AG or one of its Brand Group Companies unless involving Regulatory Violations;
- criticism of the general business policy of the Group, AUDI AG or one of its Brand Group Companies and its companies;
- requests for the review of incidents relating to the contractual employment status of the reporting person;
- requests for the review of decisions made by Volkswagen AUDI AG or one of its Brand Group companies concerning the reporting person, which are or have already been subject of proceedings before state courts or in comparable arbitration mechanisms.

8.2 Operation of an IT-based Case Management System

8.2.1

The Audi Investigation Offices operates an IT-based Case Management System. They It documents and archives, within their its area of competence, the Investigation of Suspicious Activity Reports particularly those containing suspicions of Serious Regulatory Violations (including any disciplinary measures taken).

8.2.2

On this basis, they it produces meaningful anonymized statistics that will be included in the risk assessment of their it Compliance department and that must be taken into account in the further development of the Compliance Management System of the Volkswagen Group or the respective brands the AUDI AG. Statistics on proven Regulatory Violations may be published in-house anonymously and in compliance with applicable data protection regulations.

8.2.3

The IT systems of the Brand Investigation Offices must be designed in such a way that extracts of the non-personal data stored therein can be provided to the Central Investigation Office immediately for statistical evaluations and analyses. The details are determined by the Central Investigation Office.

8.2.4

Attention must be paid to possible synergies regarding the IT systems of the Investigation Offices. Subject to mandatory legal or factual impediments, all Investigation Offices should use the IT systems implemented in the Central Investigation Office.

8.3 Notification obligations

8.3.1

In its area of competence, the Audi Investigation Office shall inform the Compliance Officers of the Brand Group companies about cases relevant for said company to the extent permissible under applicable data protection regulation and without jeopardizing the protection of whistleblowers, the protection of Persons Implicated or the success of the Investigation. The Audi Investigation Offices shall determine an appropriate interval for providing such information. In any case, the Group investigation offices will provide to the Independent Body any reports of relevant violations under Legislative Decree 231/2001, via the Local Contact Person.

8.3.2

The respective Audi Investigation Office supports the Compliance Organization and the Risk Management with regard to the performance of risk analysis and the further development of the compliance and risk management systems by providing appropriate information and insights that are obtained from the processing of Suspicious Activity Reports.

8.3.3

The Audi Investigation Offices is obliged to fulfill the reporting obligations to the audit and risk management within the framework of the risk management system.

8.3.4

Existing reporting obligations to the Group Audit and Risk Management within the framework of the risk management system remain unaffected and shall be processed additionally. AUDI AG and Audi Brand Group companies may ask the Audi Investigation Office whether employees whose appeal is pending are affected by ongoing reports of suspicion of Serious Regulatory Violations or whether employees against whom personnel measures are to be taken are under whistleblower protection. In order to ensure that data protection law is complied with, the departments involved in "Compliance/Integrity" (I/GC-CH) and "HR Governance" (I/SG) coordinate a process to be applied based on the process agreed at Volkswagen Aktiengesellschaft. The aforementioned process with regard to appointments is regulated by the works agreement "Fact and Background Check".

8.4 Establishment of a Coordination Committee

8.4.1

The Audi Investigation Office establishes a Coordination Committee in order to facilitate the professional exchange of stakeholders involved in the entire Investigation process. The respective head of the Audi Investigation Office will convene and chair the meetings of the Coordination Committee.

8.4.2

The Coordination Committee serves the purpose of exchanging opinions between the Audi Investigation Office and the other participating departments and supports the efficiency of managing internal Investigations. Sessions may be held via phone, Skype, Teams or similar methods.

8.4.3

The Audi Investigation Office will set the meeting cycle and the agenda and will establish rules of procedure.

8.5 Qualification

Employees of the Audi Investigation Offices and the Investigating Units are to be trained regularly, especially with regard to data protection requirements for the handling of Suspicious Activity Reports.

9. OTHER TASKS OF THE CENTRAL INVESTIGATION OFFICE

9.1 Target Timelines for processing

9.1.1

To ensure efficient and expeditious processing of Suspicious Activity Reports, the Central Investigation Office establishes binding Target Timelines for the duration for the various processing, and it will communicate them to the other Investigation Offices, the Investigating Units and the Group HR Coordinator. The Heads of the Brand Investigation Offices will inform their Investigating Units and their respective HR Coordinator.

9.1.2

The relevant Investigation Office will inform the respective Chief Compliance Officer about any significant exceedances of the Target Timelines and will discuss possible remedial actions with it. If the remedial actions do not succeed, the Chief Compliance Officer shall inform the responsible member of the Board of Management.

9.1.3

The adequacy of the Target Timelines must be reviewed annually by the Central Investigation Office. Legal developments and improvements of efficiency in processing must be taken into account.

9.1.4

In the course of issuing and review of Target Timelines, the Central Investigation Office shall consult the heads of the other Investigation Offices, Investigating Units and the Group HR Coordinator. Particularly, the Central Investigation Office shall, on request, be provided with meaningful information and data on Investigations or the implementation of HR measures, including processing times and exceeding the Target Timelines.

9.2 Content Requirements

The Central Investigation Office may establish supplemental requirements regarding the processing of Suspicious Activity Reports and the Investigation of potential Serious Regulatory Violations.

9.3 Group-wide reporting

At least quarterly, the Central Investigation Office produces meaningful statistical analyses on the status of the Group-wide Whistleblower System. They shall be taken into account in the risk assessment and in the further development of the Compliance Management System of the Volkswagen Group.

9.4 Information of the Supervisory Board and the Audit Committee

At least biannually, the Chief Compliance Officer of the AUDI AG reports on the status of the AUDI AG -wide Whistleblower System to the Supervisory Board of Volkswagen AG and, at least biannually, to the Audit Committee of the Supervisory Board of Volkswagen AG AUDI AG. Aside from statistics, this report should always contain information – as far as legally permissible (in terms of data protection regulation) – on Suspicious Activity Reports that are potentially relevant to the activities of the Supervisory Board and the Audit Committee; particularly on Suspicious Activity Reports of violations that may have occurred upon instruction by, or with participation of, a member of the Board of Management of Volkswagen AUDI AG.

9.5 Quality Assurance

9.5.1

The Central Investigation Office may check the organization, equipment and operation of the Brand Investigation Offices to ensure uniform quality of the Investigations throughout the Group. This can be done, in particular, by means of random sampling and on-site reviews.

9.5.2

If the Central Investigation Office detects serious processing deficiencies at the Brand Investigation Offices, it may take over the affected cases.

9.5.3

In addition to the closure statement, the Central Audi Investigation Office may request explanations from the commissioned Suitable Bodies within Volkswagen AUDI AG and, as far as legally permissible, the corresponding documents.

9.6 Information to the Employee Representatives and Employees

The Central Audi Investigation Office provides the Group AUDI AG Works Council and the Volkswagen Management Association e.V. with annual statistical information on suspicious cases, including information on the number of cases, locations affected, the nature of the Regulatory Violations, status and results of the Investigations.

9.7 Supporting HR compliance

The Central Audi Investigation Office supports the Group's Audi HR Compliance department in its task of issuing general Group-wide requirements and minimum standards for the Investigation and prosecution of Other Regulatory Violations.

10. SPECIFICATIONS FOR GROUP COMPANIES

10.1 Implementation of the Group Policy

Group companies must adopt according to Group Policy No. 1 "Specifications for Policies within the Group" self-contained local policies for the implementation of this the Group Policy 3 Vers. 5 – which is the basis of this policy – without undue delay.

Deviations from the content of this the Group Policy are only permissible if they are mandatorily required by provisions of national law, public regulations or specific agreements with the respective company. These mandatory circumstances must be reported, in writing and without delay, to the Central Investigation Office. Any necessary amendments must be agreed with the Central Investigation Office.

Group companies for which this the Group Policy does not provide for a separate Investigation Office will create all necessary organizational and legal requirements to enable the competent Investigation Office (according to section 6 of this the Group Policy 3) to comply with its tasks and responsibilities defined in this the Group Policy regarding the Employees of the respective Group company.

10.2 Support of the Whistleblower System

All Group companies shall fully support the Group-wide Whistleblower System and further promote awareness about the Whistleblower System within their respective Group company. With regard to communication measures, they have to observe the requirements of the Central Investigation Office.

10.3 Other internal reporting bodies

This Group Policy does not preclude the establishment or maintenance of local channels at Group company level designed to allow reporting of Regulatory Violations, provided that it is ensured that information concerning potential Serious Regulatory Violations is forwarded to the relevant Investigation Office. The Central Investigation Office is authorized to issue specifications regarding the structure of the local channels and to review the proper performance of their tasks.

Group companies must not implement and maintain supplementary internal reporting channels without prior consultation and approval of the Central Investigation Office.

10.4 Dedicated local contact person for the Whistleblower System

10.4.1

Group companies with headquarters within the European Economic Area with more than 50 Employees, as Italdesign Giugiaro S.p.A., Italdesign Barcelona SLU and Italdesign Deutschland GmbH, must designate a dedicated local contact person for the Whistleblower System in coordination with the respective Investigation Office. The nomination and any changes must be notified to the Central Investigation Office without undue delay. They must be included in the publications of the relevant Group company relating to the Whistleblower System.

10.4.2

The local contact persons shall be made available to the Employees of the relevant Group company for any questions regarding the Whistleblower System. They support and advise the respective Investigation Office whilst performing the tasks according to this Group Policy, particularly regarding local regulations relevant for the processing of Suspicious Activity Reports.

10.4.3

If and to the extent Suspicious Activity Reports cannot be forwarded to or processed by the competent Investigation Office for legal reasons in individual cases, the local contact persons will take over the tasks of the competent Investigation Office and will comply with the requirements of Art. 9 of Directive (EU) 2019/1937. In the performance of these tasks, they must coordinate – as far as legally permissible – in each case with said competent Investigation Office. The competent Investigation Office may examine the correctness and quality of the performance of tasks, analogous to Section 9.5 of this Group Policy.

10.4.4

The local contact person should preferably be in the Compliance department and must be regularly trained in relation to the requirements for the operation of the Whistleblower System and the handling of Suspicious Activity Reports.

11. AUDITING OF THE SYSTEM

11.1

The Management Board of the Volkswagen AG shall regularly arrange a risk-based audit of the Volkswagen Group Whistleblower System by a suitable auditing company, law firm or other external company suitable for the audit. The scope of the audit, as well as the suitable service provider must be approved by the Audit Committee of Volkswagen AG Supervisory Board.

11.2

The Central Investigation Office is responsible for the preparation of the content and the operational monitoring of the audit.

11.3

The subject of the audit is the end-to-end process of all process steps in the respective units. The audit shall include the Brand Investigation Offices, the Investigating Units (also in the brands), the HR-Coordinator (also in the brands) as well as risk-based selected Group companies.

11.4

The details of the audit are determined by the Audit Committee of Volkswagen AG Supervisory Board. The audit reports of the external company must be submitted to the Audit Committee of the Supervisory Board and the Board of Management of Volkswagen AG.

12. ITALIAN LEGISLATIVE DECREE N. 231/01

This paragraph is only applicable to Italdesign Giugiaro S.p.A.

The Organizational Model 231/01 in force since 2012 remains valid and active as well as the role of the Independent Body (Organismo di Vigilanza). The Group whistleblower channel concerns the receiving and the processing of hints related to possible serious regulatory violations committed by employees, will be promoted locally.

Anyhow any hints will be shared with the Independent Body by the Audi Investigation Office according to standing rules of this policy regarding the information flow, the plausibility check, the investigation mandate, the investigation report, in cases or in case of accidental discoveries and if the Suitable body discovers evidence suggesting a serious regulatory violation pursuant to 8.7.4. Moreover, any information which could be categorized as relevant according to the Legislative Decree n.231 are managed by the Independent Body while hints which could be categorized as other regulatory violations are managed by internal O.U or Suitable Body appointed locally, as described in internal rules of procedure according to this policy.

ANNEX 1**Procedural principles and safeguards**

The following procedural principles and safeguards apply to the processing of Suspicious Activity Reports in the Whistleblower System, particularly regarding investigations of Suspicious Activity Reports of Serious and Other Regulatory Violations by or on behalf of the Audi Investigation Office. This applies for all units that take part in the process.

1. Fair procedure**11**

Investigations are subject to the principle of fair procedure.

12

When processing Suspicious Activity Reports and during Investigations, all applicable laws, including relevant data protection laws shall be complied with, in addition to internal group policies in their current version. For investigative purposes, only legally permitted methods of Investigation are used and only legally admissible information may be taken into account.

13

Persons Implicated and informants (whistleblowers, witnesses, etc.) must be treated fairly and with respect. Before the first interview, they must be duly informed about their rights according to the local legal requirements. Investigative measures, in particular the content of statements by Persons Implicated and informants, must be documented in an appropriate manner.

14

Employees must not be entrusted with processing or otherwise investigating Suspicious Activity Reports if there are reasons, in particular those of a business, financial or personal nature, according to which there is a concern of bias (conflict of interest).

2 Presumption of innocence

Investigations must be conducted in a neutral and objective manner in accordance with the presumption of innocence. In addition to incriminating evidence, potentially exonerating evidence must also be examined.

The presumption of innocence shall not preclude any personnel measures that may be taken on the basis of a tangible suspicion.

3 Confidentiality, need-to-know principle and anonymity

3.1

Employees entrusted with processing of Suspicious Activity Reports in the relationship with other people must generally treat information which they become aware ensuring the confidentiality of those involved. This applies particularly to personal data which in the case of investigations of alleged violations relevant under Legislative Decree 24/2023 may under no circumstances be disclosed to parties other than those authorized to diligently follow up on the reports, in the absence of express consent of the reporter.

3.2

The need-to-know principle applies in the processing of Suspicious Activity Reports. Therefore, the number of persons who are informed about a Suspicious Activity Report and the outcome of its Investigation, particularly about the allegations and the Person Implicated, must be strictly limited. Only the strictly necessary persons may be informed, unless expressly provided for otherwise in this Policy or under applicable law. Similarly, the scope of the information shared shall be limited to the minimum required.

3.3

Statements by the whistleblowers and the Employees supporting the Investigation will be kept confidential. As far as it is permitted by law, the identity of whistleblowers shall not be disclosed, if they request so.

3.4

Anonymous reports from whistleblowers are always possible - unless expressly prohibited by applicable country-specific law. The success of the subsequent Investigation is often greater when whistleblowers disclose their identity to allow direct communication that might be helpful for the subsequent Investigations. If they do not wish to have their identity revealed to other offices or departments of the Volkswagen Group, their anonymity will be ensured. The Audi Investigation Office and the Ombudspersons will likewise receive and process such anonymous reports.

3.5

Whistleblowers who have provided contact information will, generally, be informed as to whether a Regulatory Violation has been identified.

3.6

Any statutory and official disclosure and reporting obligations shall not be affected by the provisions pursuant to paragraphs 3.1 to 3.5 of this Annex.

4 Principle of legality

The Audi Investigation Office is obliged to examine every Suspicious Activity Report. If an initial suspicion is accepted after the Assessment Procedure, an Investigation must be carried out, unless the principle of proportionality commands otherwise. If Regulatory Violations are proven, the relevant HR processes regarding disciplinary action must be initiated.

5 Proportionality

Investigative measures must observe the principle of proportionality, i.e. they must be suitable, necessary and appropriate to satisfy the purpose of the Investigation.

Particular attention must be paid to the proportionality of Investigations, particularly in the context of the Assessment Procedure.

The Audi Investigation Office may refrain from further Investigation of Regulatory Violations for reasons of proportionality or restrict them, if the circumstances have been sufficiently clarified (for example, due to prior examination of processes or the reporting of the Person Implicated) and no (further) HR measures are necessary or appear not to have a chance of success for legal reasons

Appropriate consideration must be given, if the Person Implicated contributes to the clarification of the circumstances. In specific cases, the Audi Investigation Office may, in consultation with the responsible HR or the respective competent committees, impose binding restrictions on the possible reactions of the company to Regulatory Violations committed by the Person Implicated. This is the case, especially if a particularly Serious Regulatory Violation could be detected or prevented primarily due to the cooperation of the Implicated Person.

6 No Investigation without suspicion

Investigations remain within the scope of the subject under investigation. Investigations will not be performed without suspicion.

7 “Four eyes” principle

All essential decisions in the context of the Investigations, particularly the assessment of Suspicious Activity Reports and the decision on Follow-up Measures, shall be taken by at least two persons (“four-eyes” principle).

8 Rapid conduct of Investigations

8.1 Investigations must be carried out quickly.

8.2 The proper and thorough processing of Suspicious Activity Reports must not be affected by Target Timelines (paragraph 9.1 of [Title of Policy (e.g. U_003)]) or by the principle of timely processing.

9 Right to be heard, informing persons concerned

9.1 Persons Implicated will be informed that they are under Investigation, as well as about the main object of investigation as soon as possible, and as far as possible, without jeopardizing the purpose of the Investigation.

9.2 Persons Implicated shall be given the opportunity, at the latest before the end of the Investigation, to make a statement on the allegations. For this purpose, the essential results of the investigation shall be presented to the Person Implicated. Persons Implicated shall, in principle, also receive appropriate documentation of their testimonies in the course of the investigation. This statement will be taken into account.

9.3 If it becomes clear at an early stage in the Investigation that a Regulatory Violation has not occurred, the obligation to inform the Person Implicated and that person's right to make a statement may be disregarded, as far as this is allowed under data protection regulations.

9.4 After the Investigation of a Suspected Case has been completed, the Persons Implicated will be informed of the result pursuant to the processes defined in Annex 2: "Process for the handling of Suspicious Activity Reports" even if the Investigation Report does not specify a Regulatory Violation.

10 Respect for the rights of Employee Representatives / right of assistance

10.1 The co-determination rights of Employee Representatives will be adhered to throughout the entire process.

10.2 The Person Implicated has the right to seek advice and support from a member of the Employee Representatives during the Investigation.

10.3 In particular, at any time during an Investigation, the Person Implicated shall have the right to consult a member of the responsible Employee Representation, a lawyer and/or legal expert

and to be accompanied during interviews. This shall not affect the right of the AUDI AG to establish a timetable for the Investigation. The Person Implicated shall generally bear the cost of its lawyer.

11 Rehabilitation

If the Investigation concludes that no Regulatory Violation has occurred, the Person Implicated may demand adequate and appropriate rehabilitation measures from the Company, especially a clarification in his area of employment that the allegations investigated have not been confirmed.

Rehabilitation measures are only carried out at the request of the Person Implicated by the Audi Investigation Office or another body requested by the Person Implicated, in particular by the Supervisor or other managerial authority of the Person Implicated.

The Person Implicated for whom no regulatory violation has been confirmed may decide whether the Supervisor should be informed, insofar as they have not yet been informed due to other requirements.

12. EXTERNAL CHANNEL

Italdesign provides clear information on the channel, procedures and conditions for submit internal reports pursuant to Legislative Decree 24/2023, by publishing a special section dedicated to the Whistleblower System on its website and in the intranet site. It is also envisaged that the main information intended for potential whistleblowers is summarized in a specific section of the company website and intranet site. This document also provides the necessary information for making the so-called external reports to the National Anti-Corruption Authority (ANAC) reporting directly to the Authority's website as for only in case:

- internal channels are ineffectiveness e.g. the internal channel has not been activated, the report has not been followed up or
- the whistleblower has reasonable grounds to fear retaliation or
- the whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

ANNEX 2

Process for the handling of Suspicious Activity Reports

1. Assessment Procedure for Suspicious Activity Reports

1.1 Receipt and recording

- 1.1 The Audi Investigation Office receives, records and documents Suspicious Activity Reports of Regulatory Violations from all intake channels, including the Ombudspersons. For this purpose, intake channels exist which ensure anonymous reporting and communication.

The Internal Communication Channel for reporting relevant violations pursuant to Legislative Decree 24/2023 consists of a special tool made available by Audi Investigation Office (i.e. BKMS platform), as well as a 24/7 hotline.

Dedicated contact persons e.g. case-handlers consisting of at least two people, are identified within Audi Investigation Office dedicated to the management of reports related to Italdesign.

To this end, the reporting channels ensure that the whistleblower can identify, at the preliminary stage of making the report, the group company to which the report should be addressed. Internal reporting channels pursuant to Legislative Decree 24/2023 allow the reporting in Italian language.

Moreover, in the preliminary stage of the report, the whistleblower may express his or her consent so that who manages the hint, in diligently following up the report, also involves other corporate functions or individuals (i.e. Local Contact Person, Independent Body, HR or Legal function, as well as the investigative units referred to in section 3.8 of this policy).

In the absence of such consent, the hint may be shared with other functions only if this is necessary to diligently follow up on it, and in any case not by providing data on the identity of the whistleblower or documents from which such identity can otherwise be detected.

- 1.1.1 The Audi Investigation Office immediately hands over Suspicious Activity Reports for which it lacks competence to the responsible body.

In the event of a handover to the Chairman of the Audit Committee of the Supervisory Board of AUDI AG, the member of the Board of Management responsible for Compliance

and the Chief Compliance Officer of the AUDI AG must be informed at the same time, unless they are themselves affected by the report.

In the event that a report falling within the scope of Legislative Decree 24/2023 is received by an organizational unit other than the Unit in charge to process it and through channels other than those identified, the receiving party is required to forward it to the Unit in charge to process it in a timely manner.

1.2 Assessment Procedure

- 1.2.1 In preparation for Categorization, the Audi Investigation Office reviews the received Suspicious Activity Report to see if there are sufficient factual indications for a Regulatory Violation.
- 1.2.2 The Assessment Procedure comprises the preliminary analysis, from both a factual and a legal perspective, of the circumstances described in the Suspicious Activity Report.

If necessary and possible, the Audi Investigation Office shall send questions to the whistleblower to obtain additional information for the purposes of Categorization.

As far as legally permissible and necessary for the Assessment Procedure, the Audi Investigation Office may require information and the presentation of documents from Employees as well as access to systems.

The Audi Investigation Office may commission Investigating Units and other units, after prior consultation with them, to perform actions aimed at clarifying facts as part of the Assessment Procedure.

- 1.2.3 In particular, during the Assessment Procedure, special consideration must be given to the principle of proportionality.
- 1.2.4 If Suspicious Activity Reports affect Italdesign, the Audi Investigation Office shall inform the Compliance Officer responsible for the relevant Brand Group Company in the course of the Assessment Procedure about the Suspicious Activity Report in compliance with the procedural principles and safeguards according to Annex 1 to this Policy.

The Compliance Officer is obliged to support the Audi Investigation Office in the processing of the Suspicious Activity Report. However, unless subject to differing legal regulations, Compliance Officers shall not take any measures regarding the Suspicious Activity Report

without the prior consent of the Audi Investigation Office, and are obliged to maintain strict confidentiality both internally and externally.

- 1.2.5 The result of the Assessment Procedure must be documented. This can also be done by means of an Investigation mandate or as part of the assignment of a case to a Suitable Body.

1.3 Agreement on further procedure in special cases

Before categorizing a Suspicious Activity Report that is not manifestly inaccurate or insubstantial, the Audi Investigation Office shall coordinate with the people listed in paragraphs 1.3.1 to 1.3.3 of this Annex who decide on further actions with regard to Suspicious Activity Reports concerning:

- members of the Supervisory Board of a Brand Group Company registered as a stock company,
- members of the Board of Management or Managing Directors of Brand Group Companies provided they are also Members of the Top Management Circle upwards, or
- members of the Office of the Corporate Secretary General.

For this purpose, the Suspicious Activity Report, a summary of the findings obtained during the Assessment Procedure and a proposal for Follow-up Measures shall be submitted to the person entitled to make decisions after conclusion of the Assessment Procedure.

The Member of the Board of Management responsible for Compliance and the Chief Compliance Officer of AUDI AG shall be informed, at the same time, and shall receive copies of the aforementioned documents, unless they are themselves affected by the Suspicious Activity Report.

If the business area China of AUDI AG is affected, the Audi Investigation Office will also inform the responsible member of the Board of Management of AUDI AG at the same time, provided that the latter is not himself affected by the Suspicious Activity Report.

1.3.1 Suspicious Activity Reports concerning members of a Supervisory Board

In the event of any potential Regulatory Violations by Supervisory Board members, the Chairman of the Management Board of AUDI AG is the person entitled to make a decision.

1.3.2 Suspicious Activity Reports concerning members of the Board of Management or Managing Directors of Brand Group Companies with the status TMK

In the event of any potential Regulatory Violations by members of the Board of Management or Managing Directors of Brand Group Companies that are also Members of the Top Management Circle upwards, the respective Chairman of the Supervisory Board or of the body responsible for the supervision of the executive management according to the statutory provisions of the company shall be the person entitled to make a decision.

1.3.3 Suspicious Activity Reports concerning members of the Office of the Corporate Secretary General

In the event of any potential Regulatory Violations by members of the Office of the Corporate Secretary General, the member of the Board responsible for Compliance shall be the person entitled to make a decision.

1. Categorization and Follow-up Measures

After completion of the Assessment Procedure, the Audi Investigation Office will assess the circumstances and assign at least one of the following Follow-up Measures to the Suspicious Activity Report:

2.1 Carrying out of internal Investigations of Suspected Cases of Serious Regulatory Violations

During the Assessment Procedure, as far as the Audi Investigation Office finds sufficient factual indications for a Serious Regulatory Violation (as defined in paragraph 2.9.1. of this Policy), an Investigation must be carried out as a Suspected Case of a Serious Regulatory Violation according to section 3 of this Annex.

2.2 Carrying out of internal Investigations of Suspected Cases of Other Regulatory Violations

During the Assessment Procedure, as far as the Audi Investigation Office finds sufficient factual indications for an Other Regulatory Violation (as defined in paragraph 2.9.2. of this Policy) and is of the opinion that no procedure in accordance with paragraph 2.3 of this Annex is necessary, Investigations must be carried out as a Suspected Case of an Other Regulatory Violation according to section 4 of this Annex.

2.3 Carrying out of internal Investigations of Suspected Cases of Other Regulatory Violations analogous to the regulations concerning Suspected Cases of Serious Regulatory Violations

2.3.1 The Audi Investigation Office may decide to process Suspected Cases of Other Regulatory Violations according to the provisions governing Suspected Cases of Serious Regulatory Violations (section 3 of this Annex) if the specific nature of the individual case requires central processing and management of internal Investigations by the Audi Investigation Office.

2.3.2 Central processing by the (specialized) Investigating Units may be required, in particular, in the following circumstances:

- Outstanding scale or difficulty of the factual or legal situation,
- Connection to other Suspected Cases of Serious Regulatory Violations,
- Involvement of several Group companies or Brand Group Companies of AUDI AG,
- A special need for protection of the whistleblower, particularly if the suspicion is directed against their own professional or disciplinary Supervisor, higher-level management or people with comparable authority to issue instructions, or
- Involvement of management bodies of Brand Group Companies or Employees from the Upper Management Circle.

2.4 Commissioning of a Suitable Body with detailed Investigation of the circumstances

2.4.1 If the respective Audi Investigation Office determines, in the course of the Assessment Procedure, that there are specific indications for possible violations of laws (e.g. acts, regulations, etc.) attributable to AUDI AG or to Italdesign, without indications of individual misconduct by Employees, it may commission a Suitable Body to carry out an in-depth analysis of the circumstances.

2.4.2 In the context of the in-depth analysis, the Suitable Body must itself take responsibility for examining the circumstances, particularly regarding the reasons for a potential violation of laws, as well as the risks arising from it. As far as necessary, the Suitable Body shall take necessary measures, in particular risk-mitigating process improvements.

2.4.3 The basic procedural principles and safeguards in accordance with Annex 1 to this policy must also be adhered to in the context of the in-depth analysis.

2.4.4 If, during the in-depth analysis, the appointed Suitable Body uncovers circumstances indicating a Regulatory Violation, it must inform the AUDI Investigation Office which may initiate or resume processing pursuant to Policy U_003 of AUDI AG.

2.4.5 The Suitable Body shall inform the Audi Investigation Office about the results of the in-depth analysis as well as any measures taken based on their results. The information provided must enable the Audi Investigation Office to appropriately inform the whistleblower about the measures taken by the company due to their Suspicious Activity Report.

2.5 Referral of the whistleblower to another function, particularly to the Complaints Management department

2.5.1 In case the Suspicious Activity Reports do not indicate Regulatory Violations by Employees, but concern one of the subject areas mentioned in paragraph 10.1.2 of this Policy, the reporting parties must be referred to the relevant function (e.g. investor relations, human resources, legal systems, etc.) to process such inquiries.

2.5.2 In case the Suspicious Activity Reports neither indicates a Suspected Case of a Serious Regulatory Violation nor a Suspected Case of an Other Regulatory Violation relating to the diesel issue, and which are based on an act or omission which has occurred more than five years prior to the submission of the Suspicious Activity Report, the reporting party must be referred to the HR department. It will decide on the next steps.

2.6 Forwarding to other functions in the Group

If no Follow-up Measures are taken according to paragraphs 2.1 to 2.5, but there are indications of a possible weakness in a process or a potential Regulatory Violation at a business partner of a Group company/ Brand Group Company, the facts shall be forwarded to the relevant functions within the Group, as far as this is legally permissible (under data protection regulations).

2.7 Handing over to a government agency

2.7.1 If, in the course of the Assessment Procedure, the Audi Investigation Office considers that information or involvement of a state authority is required or appropriate, it can, in consultation with the Compliance Officer of AUDI AG/ the respective Brand Group Companies and the Corporate Legal Service of AUDI AG, hand over the Suspicious Activity Report to the relevant state authority as far as this is legally permissible (under data protection regulations).

2.7.2 The member of the Board of Management responsible for Compliance and the Chief Compliance Officer of AUDI AG shall be informed about the handing over of the Suspicious

Activity Report and shall receive copies of the aforementioned documents, unless they are themselves affected by the Suspicious Activity Report.

If the business area China of AUDI AG is affected, the Audi Investigation Office will also inform the responsible member of the Board of Management of AUDI AG at the same time, provided that the latter is not itself affected by the Suspicious Activity Report.

2.7.3 With regard to the notification to the state investigation authorities Paragraph 3.7 of this Annex shall have primacy.

2.8 Closure of proceedings, especially in the absence of sufficient suspicion of Employee misbehavior

If no Follow-up Measures according to paragraphs 2.1 to 2.7 of this Annex will be applied, specifically because there are no sufficient factual indications of potential Employee misbehavior, the further handling of the Suspicious Activity Report by the Audi Investigation Office must be formally closed.

2. Investigation of suspicious cases of Serious Regulatory Violations

3.1 Initiation of the internal investigation

If there are sufficient factual indications for a Serious Regulatory Violation (as defined in paragraph 2.9.1. of this Policy), the Audi Investigation Office will issue an investigation mandate and select an Investigating Unit or a suitable law firm, an accounting firm or another company suitable for internal Investigations. In the event that a law firm shall be commissioned, Corporate Legal Service of AUDI AG is responsible for the selection and oversight of that firm. Investigation mandates must be released by the head of the Audi Investigation Office.

3.1.1 Should an Investigating Unit object to its selection, it may, in agreement with another Investigating Unit, propose to the Audi Investigation Office the change of the Investigation Unit. The Audi Investigation Office then decides on a change of the Investigating Unit. If an Investigating Unit does not agree with the decision of the Audi Investigation Office, it may ask the Chief Compliance Officer of AUDI AG to review the decision, who will decide on the further course of action.

3.1.2 The investigation mandate describes the result of the Assessment Procedure, including the assessment of the data protection requirements, and the subject of the Investigation,

including the nomination of the Persons Implicated. The Audi Investigation Office can provide binding guidelines regarding the conduct of the Investigation of a Suspected Case of Serious Regulatory Violations and for the preparation of the investigation report. This can also be done by generalized instructions or by creating templates. Together with the investigation mandate, the Audi Investigation Office provides the Investigating Unit with the already collected, necessary information and documents.

3.2 Investigation by Investigating Units

- 3.2.1 Investigations of Suspected Cases of Serious Regulatory Violations by Investigating Units are only permitted based on an investigation mandate. This does not apply to Investigations carried out by the Internal Audit of AUDI AG on behalf of the Board of Management or the Supervisory Board of AUDI AG.
- 3.2.2 Investigations of Suspected Cases of Serious Regulatory Violations must be carried out by the Investigating Unit in accordance with the investigation mandate and the instructions of the Audi Investigation Office. The Investigating Unit's internal regulations shall apply supplementary and secondary to this Policy.
- 3.2.3 The investigation mandate provided to the Investigating Unit may decide that Investigations be carried out by an interdisciplinary team of Investigating Units and/or the Audi Investigation Office.
- 3.2.4 In consultation with the Audi Investigation Office, the Investigating Unit may ask other functions within the Group for specific support and subcontract tasks to other Investigating Units as well as its own decentralized divisions. The Investigating Unit, however, remains responsible for the results of the Investigation, including their quality. As far as legally permissible and necessary for the Investigation, the respective Investigating Units may require information and the presentation of documents from Group companies and Employees as well as access to systems.
- 3.2.5 The Investigating Unit must involve the respective Employee Representatives, as far as participation rights exist, during the Investigation of Suspected Cases of Serious Regulatory Violations.
- 3.2.6 The Investigating Units must inform the Audi Investigation Office on the state of Investigation at appropriate regular intervals and upon request. The Audi Investigation Office will give advice to the Investigating Unit. If necessary, members of the Investigation Offices can

decide to participate in interviews of information holders and Persons Implicated and obtain access to documentation and documents.

3.2.7 As soon as it is foreseeable to the Investigating Units that they will not meet the Target Timelines for conducting investigations (paragraph 9.1 of this Policy), they shall immediately inform the head of the Audi Investigation Office and explain the reasons.

3.2.8 If circumstances are discovered during the Investigation that indicate Regulatory Violations beyond the scope of the Investigation, the Investigating Unit shall immediately inform the Audi Investigation Office so that it can decide whether to extend the investigation mandate or to open a new file.

3.3 Deviations in cases of imminent risk

In cases of imminent risk, particularly if a loss of evidence is imminent, the Investigating Units may carry out individually required investigation measures before an investigation mandate is issued or extended, whilst taking into account the principles of procedure described in Annex 1 to this Policy. The Investigating Units must immediately inform the Audi Investigation Office by means of a report on the circumstances (e.g. a regular audit report) and ensure that the Investigation Office will be able to perform its tasks in accordance with this Policy.

3.4 Investigation report

3.4.1 After the Investigation of Suspected Cases of Serious Regulatory Violations has been completed, the Investigating Unit will prepare an investigation report and send it exclusively to the Audi Investigation Office.

3.4.2 The Audi Investigation Office checks the Investigation Report with regard to whether the investigation mandate has been comprehensively and duly completed. It may request the Investigating Unit to supplement or revise the report.

If an Investigating Unit does not agree with the decision of the Audi Investigation Office, it may ask the Chief Compliance Officer of Audi AG to review the decision, who will then decide on the further course of action.

3.4.3 If the Investigation of Suspected Cases of Serious Regulatory Violations by the Investigating Unit confirms the suspicion of Regulatory Violations, the Audi Investigation Office may (once again) give the Person Implicated the opportunity to make a comprehensive statement on

the allegations concerning them and on the results of the Investigation based on a meaningful summary of the investigation results.

Granting a new opportunity to make a statement may be waived if the Person Implicated has already been given sufficient opportunity to be heard during the Investigation.

3.4.4 The Audi Investigation Office will determine the correctness and completeness of the investigation report, after any possible additions or amendments.

3.4.5 The Audi Investigation Office will inform the Person Implicated if a Regulatory Violation has not been confirmed in the investigation report.

3.4.6 Feedback to the whistleblower

Within seven days of receipt of the report, the unit that receives the hint shall send an acknowledgement of receipt of the whistleblower hint via an e-mail message.

The notice shall also contain an announcement that the processing of personal data will take place in accordance with Articles 13 and 14 of GDPR, and that the confidentiality of the whistleblower will be guaranteed in the handling of the hint. The whistleblower is also informed of the possibility that he or she may be called upon, if necessary, to supplement his or her statement.

The whistleblower is then given notice that in the event that at the outcome of the management proceedings the allegation is founded, in whole or in part, based on his or her report, and the knowledge of the identity of the whistleblower is indispensable for the defence of the accused, the hint will be usable for the purposes of disciplinary proceedings only with his or her express consent to the disclosure of his or her identity.

Within three months from the date of the notice of receipt of the hint, who manages the hint shall send further notice to the whistleblower about the outcome of the report. In particular, the notice shall give an indication of whether the report was handled in accordance with the provisions of the internal regulations, as well as whether any disciplinary measures were taken.

3.4.7 Retention of documentation pertaining to reports

Reports of relevant violations pursuant to Legislative Decree 24/2023, as well as related documentation, shall be retained exclusively for the time necessary for the processing of

the hint and in any case no longer than five years from the date of the communication of the final outcome of the reporting procedure.

3.5 Procedure for detected regulatory violations by Employees below Top Management Circle level

3.5.1 In cases of Regulatory Violations by Employees below the Top Management Circle, the Audi Investigation Office will issue a recommendation for appropriate HR measures (a so-called Sanction Recommendation).

3.5.2 In cases where a dismissal is to be recommended or where special knowledge of employment law is required, which goes beyond the knowledge of the law of the In-house attorneys of the Audi Investigation Office, the Audi Investigation Office shall seek legal advice from the Legal department responsible for employment law before recommending HR measures.

3.5.3 The Audi Investigation Office will hand over the Sanction Recommendation and the investigation report to the responsible HR Coordinator.

Within the limits of its possibilities and its authority, the HR Coordinator will immediately implement the recommended measures in accordance with the applicable law and based on the regulations and processes existing in the respective HR department itself or by a subdivision of the HR department, taking into account the procedural principles and safeguards (see Annex 1 to this Policy) as well as the operational regulations. It or the responsible HR department will also ensure that the Persons Implicated are properly informed as part of the implementation of the Sanction Recommendation.

3.5.4 The Audi Investigation Office endeavors to ensure that the HR Coordinator or the HR department can implement the HR measures. It supports them in this task together with the Investigating Units.

3.5.5 If a Regulatory Violation is proven, the HR Coordinator or the responsible HR department will also inform the Persons' Implicated disciplinary Superior (Line Manager) or a person who is higher in the hierarchy whilst implementing the Sanction Recommendation, unless there are important conflicting reasons not to do so. These people shall assess whether the result of the Investigation gives rise to further organizational measures.

3.5.6 As soon as it is foreseeable to the HR Coordinator that the Target Timelines (paragraph 9.1 of this Policy) will not be met, he shall immediately inform the head of the Audi Investigation Office and explain the reasons.

3.5.7 After completion of the processes in Human Resources, the HR Coordinator reports on the implementation to the Audi Investigation Office.

If the implementation deviates from the recommendation of the Audi Investigation Office, the HR Coordinator or the HR department appointed for the implementation shall explain this immediately and in a comprehensive manner.

3.5.8 The Audi Investigation Office checks whether and to what extent implemented HR measures may be anonymously communicated internally in compliance with the procedural principles and safeguards (Annex 1 to this Policy) particularly for preventive or training purposes.

This does not restrict the internal communication of HR measures by the HR and Communication departments.

The Audi Investigation Office regularly evaluates and tests the implementation of the Sanction Recommendations for trends and potential contradictions with regard to the subject, location and grading of the Persons Implicated.

3.6 Determined Regulatory Violations by Employees from the Top Management Circle upwards

3.6.1 In cases of Serious Regulatory Violations by Employees from the Top Management Circle upwards, the Audi Investigation Office shall convene a meeting of the competent Disciplinary Committee for the Management established in accordance with this Policy 3 and its Annex 3. The Disciplinary Committee shall deliberate on the outcome of investigations and regarding recommendation of appropriate HR measures as laid out in Annex 3.

3.6.2 The Disciplinary Committee shall pass on its decisions on recommendations for appropriate HR measures (including consideration of variable remuneration and claims for damages) to the Audi Investigation Office which will then forward them to the HR Coordinator.

3.6.3 The statutory powers of the Supervisory Boards towards members of the Board of Management and the Executive Board remain unaffected.

3.7 Criminal charges and investigations in cases of Serious Regulatory Violations

3.7.1 The Audi Investigation Office, in conjunction with the Investigating Unit as well as the responsible legal department, decides on the submission of criminal charges and the filing of demands for prosecution against the Person Implicated and third parties, as well as the disclosure of legal violations to the investigating authorities.

3.7.2 In the absence of a legal disclosure obligation, they shall take the following into account in the decision:

- the interests of AUDI AG and its Brand Group Companies and
- the behavior of the Person Implicated and third parties, in particular their cooperation during the Investigation and their willingness to make good and to pay damages.

The member of the Board of Management of AUDI AG responsible for Compliance shall be involved in the decision in cases relating to the Board of Management or its members.

3.7.3 Under the leadership of the Corporate Legal Service and together with the Audi Investigation Office, Corporate Legal Service is responsible for the contact with the public prosecutor's office and other investigative authorities. They can also commission the Investigating Unit to do so.

4. Investigation of Suspected Cases of Other Regulatory Violations

4.1 General Principle

4.1.1 Insofar as a Suspicious Activity Report has been categorized as a Suspected Case of an Other Regulatory Violation in accordance with this Policy and it was not ordered that the Investigation shall be conducted according to paragraph 2.3 of this Annex, then, according to the regulations for Investigations of Suspected Cases of Serious Regulatory Violations (section 3 of this Annex), further processing by the Suitable Body will always be carried out in accordance with the general rules and procedures at Italdesign, in particular governed by the respective (HR) processes.

4.1.2 Due to documentation and notification obligations regarding reports to the Whistleblower System, the following requirements must additionally be complied with.

4.2 Selection of the Suitable Body

4.2.1 For a categorized Suspected Case of Other Regulatory Violation, the Audi Investigation Office shall select a Suitable Body at AUDI AG/ the relevant Brand Group Company.

4.2.2 As far as other regulations do not specify detailed responsibilities, the relevant Superior, the relevant HR department or the relevant Compliance Officer shall generally be selected as the Suitable Body.

4.2.3 For professional reasons, another department, such as the Audit, Security, Data Protection or the Tax department of the respective Brand Group Company, may be appointed as a Suitable Body.

4.3 Assignment of handling to a Suitable Body

4.3.1 The Audi Investigation Office assigns the Suitable Body, in text form, with the independent Investigation and the initiation of the remediation and disciplining of proven Regulatory Violations.

4.3.2 Together with the assignment, the Audi Investigation Office shall provide the Suitable Body with the already available information and documents.

4.4 Tasks of the Suitable Body

4.4.1 The Suitable Body is obliged to clarify the facts independently, comprehensively and in a timely manner. It will also ensure that the processes are initiated to end and discipline proven Regulatory Violations.

4.4.2 As far as required in the individual case, the Suitable Body shall be supported by other functions within the Group. The Suitable Body may, if necessary, include other functions to investigate and discipline Regulatory Violations.

4.4.3 If the appointed Suitable Body finds new circumstances that indicate a Serious Regulatory Violation or justify a reassessment as a Suspicious Activity Report of a Serious Regulatory Violation, it will inform the Audi Investigation Office, which, if necessary, will open or reclassify the case as a Suspected Case of a Serious Regulatory Violation and process it according to this Policy.

4.4.4 Following the conclusion of the Investigation, the appointed Suitable Body shall duly document the Investigation by providing a brief description of the course of the Investigation and the outcome for each of the Persons Implicated (Regulatory Violation identified or not identified).

4.4.5 The implementation of HR measures resulting from the Investigation (in particular cautions, formal warnings and dismissals) must be duly documented by the Suitable Body or the

function appointed by it to implement the HR measures (e.g. the relevant HR department or the manager). Audits, in accordance with section 11 of this Policy 3, may examine this through random checks.

5. Information to the Audi Investigation Office

After the processing is completed, the Suitable Body sends the date of completion and a final note containing a summary description of the results of the Investigation to the Audi Investigation Office. The final note should enable the Audi Investigation Office to provide the whistleblower with information about the measures taken by the company based on their Suspicious Activity Report.

ANNEX 3

Disciplinary Committee for the Top Management

1 Establishment of the Disciplinary Committee for the Top Management

1.1 The AUDI AG establishes a disciplinary committee for the Top Management under the leadership of the Chief Compliance Officer of AUDI AG.

2 Tasks and Competences

2.1 The Disciplinary Committee for the Top Management established at AUDI AG provides a recommendation for HR measures to be taken (including consideration of variable remuneration and assertion of damages) in response to proven Serious Regulatory Violations by employees within the Top Management Circle (TMK) and upwards. Employees from the Top Management Circle are persons who have been appointed or hired in accordance with the corresponding (Group) process and who are employed by AUDI AG or one of its Brand Group Companies.

2.2 Members of the Disciplinary Committees for the Top Management will receive an anonymous report on all completed Investigations of Suspicious Activity Reports, containing suspicions against TMK members every six months at a meeting of the Disciplinary Committee. If no meeting takes place within this reporting period, the report will be made at the next meeting taking place.

3 Members of the Disciplinary Committee for the Top Management at AUDI AG

3.1 The Disciplinary Committee for the Top Management is composed of the Chief Compliance Officer of AUDI AG, the Head of Corporate Legal Service and the Head of HR Business Partner Top Management. The Chief Compliance Officer of AUDI AG acts as the Chairman.

3.2 The Personnel Coordinator, the Head of the Department Labor Law of AUDI AG and the Chairman of the Works Council of AUDI AG are permanent non-voting, advisory members.

3.3 The respective Supervisor (Line Manager) may participate as a non-voting advisory member in meetings wherein allegations regarding Employees assigned to the Supervisor are discussed.

3.4 The Heads of Internal Audit, the Head of the Audi Security Organization and the Head of the Investigating Unit "Special Audits Whistleblower System" participate as non-voting advisory members at such meetings that deal with the investigation Reports prepared by the respective Investigation Unit.

3.5 All members may send substitutes in individual cases and/or may be accompanied by other members of their departments in the meetings.

4 Minimum Requirements of the Disciplinary Committee for the Top Management

4.1 The Disciplinary Committee meets on a case-by-case basis and decides – taking into account the procedural principles – solely based on the investigation report, the Sanction Recommendation of the Audi Investigation Office and the information gained in its meeting.

4.2 The Person Implicated shall be given the opportunity to make a statement in the meeting of the Disciplinary Committee.

4.3 To allow preparation of a statement, the Person Implicated shall receive a detailed written description of the results of the Investigation at an early stage, generally at least one week in advance of the meeting of the Disciplinary Committee.

4.4 In urgent cases, in particular where this is indicated by statutory time limits (in particular for termination for cause according to § 626 paragraph 2 of the German Civil Code), the preparation period may be shortened appropriately, whereby a preparation period of at least 2 full working days should be granted.

5 Internal regulations

The Audi Disciplinary Committee shall adopt rules of procedure which shall govern its activities in greater detail.