

Company IDV Group	SCHEDULE 1 – EXTERNAL REPORTING		
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Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law requires that internal reporting procedures of Legal Entities in the private sector provide information also on external reporting procedures.

This policy Annex provides information on external reporting procedures to relevant competent authorities of the member states. The aim is to ensure that the whistleblower makes an informed decision on whether, how and when to report to competent authorities.

What is external reporting?

External reporting means the oral or written communication of information on breaches to the competent authorities.

Who can use external reporting?

A whistleblower can report externally when coming into possession of information about breaches at his/her current or former workplace – or at a workplace where he/she has or has had similar work-related activities, as consultancy or provision of services. This means that it is not possible to report externally information about matters that someone become aware of, for example, as a citizen of a municipality.

Persons that can report externally include, for example, an employee, a former employee, a supplier, a consultant, a client, a candidate for employment, etc.

When can a whistleblower use external reporting?

A whistleblower can turn to external reporting in the case that internal channels do not exist or that they were used but did not function properly, for instance because the report was not dealt with diligently or within a reasonable timeframe, or no appropriate action was taken to address the breach despite the results of the related internal enquiry confirming the

existence of a breach.

Some countries might accept reports even if these conditions are not met. A whistleblower should verify the conditions set by each member state's competent authority before submitting a report externally.

What can a whistleblower report about?

Not all types of matter can be reported to the external authorities, but it is possible to report, among other things, report breaches of EU law, such as product safety and compliance, prevention of money laundering and terrorist financing, transport safety, environmental protection, public health, etc. The areas of application are set out in the Whistleblower EU Directive.

Certain countries might also accept reports on other matters, provided that they are serious matters. A whistleblower should verify the matters accepted by each member state competent authority before submitting a report externally.

Outside the scope of the external reporting will generally fall the following: conflicts between two or more employees and infringements of a trivial nature. Specific disputes between employees should be handled in the workplace or in the trade union system.

When is a whistleblower protected?

A person who can use the external reporting – and reports information covered by the directive – is generally protected as a whistleblower.

However, in order to be protected as a whistleblower, he/she must be in "good faith" about the correctness of the information. No protection is provided to a whistleblower if, for example, he/she intentionally reports incorrect information.

How is a whistleblower protected?

A whistleblower will not be liable for acquiring the information reported, unless the way it was obtained is punishable. This will be the case if, for example, the information was obtained through burglary, coercion, threats, hacking, illegal recording, etc.

A whistleblower who reports information in good faith will not be liable for breaching a statutory duty of confidentiality in connection with the information reported if he/she reasonably believed that the report revealed a fact as mentioned under "What can a whistleblower report about?".

A whistleblower is protected against retaliation – including the threat of retaliation or attempted retaliation. A whistleblower must also not be prevented or attempted to be prevented from making a report. In short, this means that, for example, the workplace must not penalize a whistleblower in any way if he/she makes a report in good faith. If the workplace nevertheless exposes a whistleblower to retaliation in connection with a report, he/she is entitled to compensation for the consequences of the retaliation if he/she can prove that the report was made in accordance with the law.

Competent Authorities

It is on each member state to designate a competent authority for receiving and handling whistleblowing reports. The following table recaps the competent authorities for each Member State where Iveco Group has a Legal Entity:

Public authorities entrusted with the protection of whistleblowers and/or the handling and investigation of whistleblowing reports	
Member State	External Reporting Authority to be Addressed
Austria	Federal Office for the Prevention and Combating of Corruption (FOC)
Belgium	Federal Ombudsman
Bulgaria	Commission for Personal Data Protection
Czech Republic	Ministry of Justice
Denmark	National Whistleblower Scheme of the The Danish Data Protection Agency
Finland	Office of the Chancellor of Justice
France	<ol style="list-style-type: none"> 1. Public procurement: <ul style="list-style-type: none"> - French Anti-Corruption Agency (AFA), for breaches of probity; - Directorate General for Competition, Consumer Affairs and Fraud Prevention (DGCCRF), for anti-competitive practices; - Competition Authority, for anti-competitive practices; 2. Financial Services, Products and Markets and Prevention of Money Laundering and Terrorist Financing: <ul style="list-style-type: none"> - Financial Markets Authority (AMF), for providers of investment services and market infrastructures; - Prudential Control and Resolution Authority (ACPR), for credit institutions and insurance organisations; 3. Product Safety and Compliance: <ul style="list-style-type: none"> - Directorate General for Competition, Consumer Affairs and Fraud Prevention (DGCCRF); - Central Service for Arms and Explosives (SCAE); 4. Transport security: <ul style="list-style-type: none"> - General Directorate of Civil Aviation (DGAC), for air transport safety; - Bureau for the investigation of land transport accidents (BEA-TT), for the safety of land transport (road and rail); - Directorate General for Maritime Affairs, Fisheries and Aquaculture (DGAMPA), for the safety of maritime transport; 5. Environmental protection: <ul style="list-style-type: none"> - General Inspectorate for the Environment and Sustainable Development (IGEDD);

6. Radiation protection and nuclear safety:

- Nuclear Safety Authority (ASN);

7. Food safety:

- General Council for Food, Agriculture and Rural Areas (CGAAER);
- National agency responsible for food, environmental and occupational health safety (ANSES);

8. Public health:

- National agency responsible for food, environmental and occupational health safety (ANSES);
- National Public Health Agency (Public Health France, SpF);
- High Authority for Health (HAS);
- Biomedicine Agency;
- French Blood Establishment (EFS);
- Compensation Committee for Victims of Nuclear Tests (CIVEN); - General Inspectorate of Social Affairs (IGAS);
- National Institute of Health and Medical Research (INSERM);
- National Council of the Order of Physicians, for the exercise of the medical profession;
- National Council of the Order of Masseurs-Physiotherapists, for the exercise of the profession of masseur-physiotherapist;
- National Council of the Order of Midwives, for the exercise of the midwifery profession;
- National Council of the Order of Pharmacists, for the exercise of the profession of pharmacist; - National Council of the Order of Nurses, for the exercise of the nursing profession;
- National Council of the Order of Dental Surgeons, for the exercise of the profession of dental surgeon;
- National Council of the Order of Chiropodists-Chiropodists, for the exercise of the profession of pedicure-podiatrist;
- National Council of the Order of Veterinarians, for the exercise of the veterinary profession;

9. Consumer Protection:

- Directorate General for Competition, Consumer Affairs and Fraud Prevention (DGCCRF);

10. Protection of privacy and personal data, security of networks and information systems:

- National Commission for Computing and Liberties (CNIL);
- National Information Systems Security Agency (ANSSI);

11. Violations affecting the financial interests of the European Union:

- French Anti-Corruption Agency (AFA), for breaches of probity;
- Directorate General of Public Finances (DGFIP), for value added tax fraud;
- Directorate General of Customs and Indirect Taxes (DGDDI), for fraud in customs duties, anti-dumping duties and similar;

12. Violations relating to the internal market:

- Directorate General for Competition, Consumer Affairs and Fraud Prevention (DGCCRF), for anti-competitive practices;

- Competition Authority, for anti-competitive practices and state aid;
- Directorate General of Public Finances (DGFIP), for corporate tax fraud;
- 13. Activities conducted by the Ministry of Defence:
 - General Control of the Armies (CGA);
 - College of Inspectors General of the Armed Forces;
- 14. Public statistics:
 - Official Statistics Authority (ASP);
- 15. Agriculture:
 - General Council for Food, Agriculture and Rural Areas (CGAAER);
- 16. National education and higher education:
 - National Education and Higher Education Mediator;
- 17. Individual and collective labor relations, working conditions: - General Directorate of Labor (DGT);
- 18. Employment and Vocational Training:
 - General Delegation for Employment and Vocational Training (DGEFP);
- 19. Cultivation:
 - National Council of the Order of Architects, for the exercise of the profession of architect;
 - Council of auction houses, for public auctions;
- 20. Rights and freedoms in the context of relations with State administrations, local authorities, public establishments and bodies vested with a public service mission:
 - Defender of rights;
- 21. Best interests and rights of the child: - Defender of rights;
- 22. Discrimination: - Defender of rights;
- 23. Ethics of persons carrying out security activities: - Defender of rights.

Germany	Federal Cartel Office (Bundeskartellamt)
Italy	National Anti-Corruption Authority (ANAC)
Lithuania	Public Prosecutor's Office of the Republic of Lithuania
Luxembourg	Office des signalements - under the authority of the Minister of Justice

Malta	<p>Auditor General - Failure to observe laws, rules and regulations relating to public finance and misuse of public resources.</p> <p>Commissioner for Revenue Income tax, corporation tax, capital gains tax, stamp duties, national insurance contributions, value added tax or "revenue acts" as defined in the Commissioner for Revenue Act.</p> <p>Commissioner for Voluntary Organisations - Activities of a voluntary organisation</p> <p>Financial Intelligence Analysis Unit - Money laundering or financing of terrorism in terms of the Prevention of Money Laundering Act.</p> <p>Malta Financial Services Authority - The business of credit and financial institutions, the business of insurance and the activities of insurance intermediaries, the provision of investment services and collective investment schemes, pensions and retirement funds, regulated markets, central securities depositories, the carrying out of trustee business either in a professional or a personal capacity and such other areas of activity or services as may be placed from time to time under the supervisory and regulatory competence of the Malta Financial Services Authority.</p> <p>Ombudsman - (i) Conduct involving substantial risk to public health or safety or the environment that would if proved, constitute a criminal offence; and (ii) All matters which constitute improper practices and which are not designated to be reported to any other authority</p> <p>Permanent Commission Against Corruption - corrupt practices.</p>
Poland	EU Directive not transposed into law
Portugal	<ol style="list-style-type: none"> 1. Public Prosecutor's Office; 2. criminal police bodies; 3. Bank of Portugal; d) independent administrative authorities; 4. public institutes; 5. inspection bodies and similar entities and other central services of the direct administration of the State with administrative autonomy; 6. local authorities; and 7. public associations
Romania	Public authorities and institutions that receive and deal with reports in their field of competence; the National Integrity Agency; and other authorities/institutions to which the National Integrity Agency forwards reports for assessment, etc.; and
Slovakia	Office of the Government of the Slovak Republic, Corruption Prevention Department Whistleblower Protection Office of Slovakia
Spain	Independent Whistleblower Protection Authority
Sweden	<ol style="list-style-type: none"> 1. The Swedish Competition Authority: Misconduct in the area of public procurement and which is covered by the authority's supervisory responsibility. 2. The Real Estate Inspectorate, the Financial Supervisory Authority, the county administrations in Stockholm, The counties of Västra Götaland and Skåne, the Auditors' Inspectorate and the Gambling Inspectorate:

Misconduct in the area of financial services, products and markets and the prevention of money laundering and the financing of terrorism and which are covered by the authority's supervisory responsibility.

3. The Swedish Work Environment Agency, the Swedish Housing Agency, the Swedish Electrical Safety Authority, the Public Health Agency, the Inspectorate for Strategic products, the Chemicals Inspectorate, the Swedish Consumer Agency, the Swedish Food Agency, the Swedish Medicines Agency, the county administrations, the Swedish Environmental Protection Agency, the Swedish Post and Telecommunications Agency, the Swedish Energy Agency, the Swedish Agricultural Agency, the Board for Accreditation and technical control and the Swedish Transport Agency: Irregularities in the area of product safety and product conformity and which are covered by the authority's supervisory responsibility and, in the case of the county administrative boards, are covered by the authority's responsibility for supervisory guidance.

4. The Swedish Transport Agency: Misconduct in the area of transport safety and which are covered by the authority's supervisory responsibility.

5. The Norwegian Sea and Water Authority, the Chemicals Inspectorate, the Swedish Food Agency, the county administrations, the Swedish Environmental Protection Agency, the Norwegian Forestry Agency and the Swedish Agricultural Agency: Misconduct in the area environmental protection and which are covered by the authority's supervisory responsibility and, in the case of the county administrative boards, are covered by the authority's responsibility for supervisory guidance.

6. The Swedish Food Agency and the Radiation Safety Authority: Misconduct in the field of radiation protection and nuclear safety and which are covered by the authority's supervisory responsibility.

7. The Swedish Food Agency and the Swedish Agricultural Agency: Misconduct in the area of food and feed safety, animal health and well-being and which are covered by the authority's supervisory responsibility.

8. The Public Health Agency, the Health and Care Inspectorate, the Swedish Consumer Agency and the Swedish Medicines Agency. Misconduct in the area of public health and which are covered by the authority's supervisory responsibility.

9. The Financial Supervisory Authority and the Swedish Consumer Agency: Misconduct in the area of consumer protection and which are covered by the authority's supervisory responsibility.

10. The Financial Supervisory Authority, the Health and Care Inspectorate, the Privacy Protection Authority, the Swedish Food Agency, the Swedish Post and Telecommunications Authority, the Norwegian Energy Authority and the Swedish Transport Agency: Misconduct in the area of protection of privacy and personal data as well as security in

network and information systems and which are covered by the authority's supervisory responsibility.

11. Ecocrime Authority: Irregularities in the area of the EU's financial interests under Article 2.1 b of Directive (EU) 2019/1937 of the European Parliament and of the Council, as regards the fight against fraud.

12. Tax Agency: Irregularities in the area of the EU's financial interests according to Article 2.1 b of Directive (EU) 2019/1937 of the European Parliament and of the Council, regarding the area of taxation.

13. The Government Office: Irregularities in the area of the EU's financial interests according to Article 2.1 b of Directive (EU) 2019/1937 of the European Parliament and of the Council, regarding the area of state aid.

14. Competition Authority: Irregularities in the area of the internal market according to Article 2.1 c of Directive (EU) 2019/1937 of the European Parliament and of the Council, as regards the area of competition.

The Government Office: Irregularities in the area of the internal market according to article 2.1 c of the European Parliament and Council Directive (EU) 2019/1937, regarding the area of state aid.

15. The Tax Agency: Irregularities in the area of the internal market according to Article 2.1 c of Directive (EU) 2019/1937 of the European Parliament and of the Council, in relation to the corporate tax area.

16. The Swedish Work Environment Authority: Misconduct that is not covered by any other competent authority's area of responsibility.

17. In particular competent authority 18. The Work Environment Agency

The Netherlands	Dutch Whistleblowers Authority
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