



Kia Compliance: Tell Me Policy

Version control

Issue Date:	Summary of Changes	Review Date
07.10.2021	Initial release	1 year after issue
29.11.2022	Broadening the scope of addressees to include persons working for contractors, subcontractors and suppliers of Kia EU or subsidiaries of Kia EU; adding the third sentence to the Introduction	
11.12.2023	Document update to Legislative Decree No. 24/2023	
26.02.2024	Document update to 231/01 reporting procedure (par. 16)	



1. Introduction

At Kia, we are committed to the highest standards of integrity, compliance and accountability. Legislative Decree No. 24/2023 transposed and implemented in Italy the Directive (EU) 2019/1937 of the European Parliament and of the Council of 23/10/2019 on the protection of persons who report breaches of European Union Law and lays down provisions concerning the protection of persons who report breaches of national law.

The decree partly supplemented and partly replaced the provision of Law No. 179/2017, which had provided for amendments to Legislative Decree No. 231/2001. The previous legislation provided for ad hoc regulations on the phenomenon of whistleblowing, the aim of which was to encourage the cooperation of workers for the purpose of uncovering any corrupt phenomena within the Company.

The new legislation regulates in a more precise manner the internal and external reporting channels, their management, the role of ANAC and the sanctions applicable in the event of violation.

In addition to the above-mentioned provisions of law, this policy also takes into account the provisions of Regulation (EU) 2016/679, i.e. the General Data Protection Regulation (GDPR).

Kia Compliance: Tell Me is intended to enable individuals who believe they have discovered relevant misconduct to report it. All employees, executives and members of the Board of Directors as well as persons who, although external to the Company, work for KIA and who become aware of or suspect the existence of violations as set out in the decree are invited to report them using Kia Compliance: Tell Me.

Investigations of potential misconduct and potential actions resulting from such investigations must comply with all applicable local laws, including labour laws.

2. Definitions

- **Facilitator:** a natural person assisting the reporter in the reporting process and operating within the same work context;
- **Whistleblower:** the natural person making the report or public disclosure of information about violations acquired in the context of his or her work;
- **Receiver or addressee:** a person who, in whatever capacity, is the addressee of a whistleblowing report;
- **Feedback:** communication to the reporting person of information on the follow-up given or intended to be given to the report;
- **Retaliation:** any conduct, act or omission, even if only attempted or threatened, carried out by reason of the report, the complaint to the judicial or accounting authorities or public disclosure, and which causes or may cause, directly or indirectly, unjust damage to the whistleblower or to the person making the report. The following constitute acts of a retaliatory nature:
 - dismissal, suspension or equivalent measures;
 - demotion or non-promotion;
 - change of duties, change of workplace, reduction of salary, change of working hours;
 - suspension of training or any restriction of access thereto;
 - negative merit notes or negative references;
 - the adoption of disciplinary measures or other sanctions, including fines;



- coercion, intimidation, harassment or ostracism;
 - discrimination or otherwise unfavourable treatment;
 - the failure to convert a fixed-term employment contract into a full-time permanent employment contract, where the employee had a legitimate expectation of such conversion;
 - non-renewal or early termination of a fixed-term employment contract;
 - damage, including to a person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunities and loss of income;
 - inclusion on improper lists on the basis of a formal or informal sectoral or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
 - early termination or cancellation of the contract for the supply of goods or services;
 - cancellation of a licence or permit;
 - the request to undergo psychiatric or medical examinations.
- Report: the written communication of information on violations;
 - Internal report: the communication, written, of information on violations, submitted through the internal reporting channel (IT mode);
 - External reporting: the communication, written or oral, of information on violations, submitted through the external reporting channel (activated by ANAC);
 - Disciplinary system: a document prepared by the Company containing provisions aimed at preventing and sanctioning (in compliance with the applicable national collective bargaining agreement), from a contractual point of view, conduct that is contrary to Company regulations, procedures and instructions, including the whistleblowing management procedure;
 - Violations: conduct, acts or omissions that harm the public interest or the integrity of the government body or private entity and that consist of:
 - 1) administrative, accounting, civil or criminal offences that do not fall under 3), 4), 5) and 6) below;
 - 2) unlawful conduct within the meaning of Legislative Decree No. 231/2001, or violations of the organization and management models provided for therein, which are not covered by numbers 3), 4), 5) and 6) below;
 - 3) offences falling within the scope of the European Union or national acts indicated in the annex to Legislative Decree No. 24/2023 or of national acts constituting the implementation of acts of the European Union set out in the Annex to Directive (EU) 2019/1937, although not set out in the Annex to the Decree just mentioned, relating to the following areas: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and Personal Data protection and security of networks and information systems;
 - 4) acts or omissions affecting the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union specified in the relevant secondary law of the European Union;
 - 5) acts or omissions relating to the internal market, as referred to in Article 26(2) of the Treaty



on the Functioning of the European Union, including infringements of EU competition and State aid rules, as well as infringements relating to the internal market related to acts in breach of corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;

- 6) acts or conduct that frustrate the object or purpose of the provisions of acts of the European Union in the areas indicated in 3), 4) and 5) above.

3. Aim

Kia Compliance: Tell Me applies to possible violations of internal regulations and violations of external laws and statutes applicable to our Company. It therefore covers possible violations of internal rules, such as Kia's Code of Compliance and Integrity, and any possible violations of external laws, regulations and statutes.

In particular, for Kia companies operating within the European Union, this policy applies especially to violations of European Union laws in the areas of public procurement, financial services, products and markets, prevention of money laundering and terrorist financing, product safety and compliance, transport safety, environmental protection, radiation and nuclear safety, food and feed safety, animal health and welfare, public health, consumer protection, protection of privacy and Personal Data, and network and information system security.

The reports also concern detailed information on:

- unlawful conduct relevant under Legislative Decree No. 231/2001;
- violations of the organization and management model or the organization's Code of Ethics;
- administrative, accounting, civil or criminal offences which do not fall within the cases referred to in the preceding paragraph.

4. Addressees: those who can file a report

This Policy applies to all current and former employees, officers and Board members of Kia EU and all subsidiaries of Kia EU, as well as persons working under the supervision and direction of contractors, subcontractors and suppliers of Kia EU or subsidiaries of Kia EU who have acquired information about potential violations in a work context.

The following are also to be regarded as addressees of the regulation:

- those who, although not falling within the category of employees, work for the Company and/or are under the control and direction of the Company (for example, self-employed workers, including those referred to in Chapter I of Law 81/2017, as well as holders of a collaboration relationship, collaborators who provide goods or services or perform works for third parties, volunteers and paid and unpaid trainees);
- those who, although external to the Company, work, directly or indirectly, for or with the Company (e.g. consultants);
- any other person dealing with the Company for the purpose of making the report;
- financial promoters, interns, contract/project workers, temporary workers;



- facilitators;
- persons in the same work environment as the whistleblower;
- colleagues of the whistleblower or of the person making the complaint to the judicial authority.

The protection of whistleblowers also applies if the report, the complaint to the judicial authorities or the public disclosure of information takes place in the following cases:

- when the legal employment relationship has not yet begun, if information on violations was acquired during the selection process or in other pre-contractual stages;
- during the probationary period;
- after the termination of the relationship if the information was acquired in the course thereof.

5. General Principles

This procedure is based on the following principles:

- Maximum protection of the confidentiality and integrity of all information submitted;
- Maximum protection of the whistleblower's anonymity in the event that the whistleblower decides to remain anonymous;
- Maximum protection of the whistleblower from any negative consequences of reporting;
- Examination of the content of the communication and detection of potentially offensive or defamatory information and determination of appropriate evidence for effective and reasonable corrective measures;
- Fairness and transparency about the system in general, respecting the rights of all persons concerned;
- Presumption of innocence.

6. How can I submit a report?

At www.kia.com/eu/compliance/tellme there is a platform where a written request can be submitted. It is also possible to submit a request orally by telephone. When using the telephone line, a voice message will be transcribed by the provider into a text, so that Kia will not be able to recognise the whistleblower's voice in any way. The telephone numbers of the respective countries are listed in Annex 1 of this Policy. The telephone line is hosted by an independent third party.

Our service provider, People Intouch B.V., is available 24 hours a day and guarantees ISO-certified IT security standards.



7. What can I report?

Reports made, including with the help of the facilitator, must be based on precise factual elements (not susceptible to different interpretation) and concordant elements (several clues pointing in the same direction), of which the whistleblower has become aware by virtue of his or her functions. Reports must not be directed at situations of an exclusively personal nature (personal complaints, claims or demands).

The more details provided, the easier and faster it will be to open an investigation into the report.

These details may include:

- Date, time and place of the incident or misconduct;
- Information on the whistleblower's personal involvement in the reported situation or other information on the circumstances;
- Information on how the accident or misconduct was discovered;
- Names and positions of the persons involved;
- Witnesses, if any;
- Other useful information for the management of the report.

8. When can I send a report?

You can file a report at any time you become aware of a potential violation.

9. What protections do I have as a whistleblower?

All persons acting in accordance with this policy will be protected in accordance with applicable laws and Kia will not tolerate retaliation against those acting in good faith under this procedure.

Any information you can provide may be useful for the internal investigation. We will therefore maintain a high level of confidentiality for all reports submitted. The information will be stored within our case management system (CMS) with high IT security standards and ISO certification and will only be accessible to case handlers according to the process described below. All users of our process are bound by strict confidentiality obligations. Please note that this applies to any information sent.

Threats, harassment or discrimination against whistleblowers by other employees will not be tolerated, nor will Kia itself demote, suspend or dismiss whistleblowers.

Whistleblowers may inform ANAC of any retaliation they believe they have suffered. In the event of retaliation, ANAC informs the National Labour Inspectorate for measures falling within its field of competence.

In order to acquire investigative elements that are indispensable for ascertaining retaliation, ANAC may make use of the Civil Service Inspectorate and the National Labour Inspectorate.



Whistleblowers who have been dismissed as a result of their reporting, public disclosure or denunciation to the judicial or accounting authorities are entitled to be reinstated in their jobs pursuant to Article 18 of Law No. 300/1970 and Article 2 of Legislative Decree No. 23/2015.

10. What are the responsibilities of the whistleblower?

It is the responsibility of the whistleblower to make reports in good faith and in line with the stated spirit of the legislation. This procedure is without prejudice to the criminal and disciplinary liability of the whistleblower in the event of slanderous or defamatory reporting under the Italian Criminal Code and Article 2043 of the Italian Civil Code.

Any form of abuse of the whistleblowing procedure, such as whistleblowing reports that are manifestly opportunistic and/or made with the sole purpose of harming the person being reported or other persons, and any other case of improper use or intentional exploitation of the regulations covered by this procedure, shall also give rise to liability in disciplinary and other competent fora.

11. Report management

Reports concerning Kia EU or those concerning an NSC with a pan-European impact will be handled by the Kia EU Compliance section. It may cooperate with other departments responsible for the respective misconduct.

Reports related to an NSC (without pan-European impact) will be assigned to the local compliance officer. In justifiable circumstances, a case assigned to the local compliance officer may be reassigned to the EU level of Kia.

The local report will also be addressed to the Supervisory Body as the entity in charge of handling reports under Legislative Decree No. 231/2001.

Kia aims to resolve all reports and close all cases as quickly as possible.

As part of the management of the internal reporting channel, the addressee of the Report performs the following activities:

- issues the whistleblower with an acknowledgement of the report within 7 days of receipt thereof;
- maintains the dialogue with the whistleblower and may request supplementary data from the latter, if necessary;
- diligently follows up the reports received (specific analyses aimed at ascertaining the truthfulness of the facts or circumstances reported, while protecting the confidentiality of the whistleblower's identity);
- provides feedback on the report within 3 months from the date of the acknowledgement thereof or from the expiry of the 7-day period from the submission of the report.

Actions to verify the justification of the circumstances represented in the reports will be carried out in compliance with the principles of impartiality and confidentiality, with all activities deemed appropriate and involving the competent corporate functions being duly carried out.



If, at the outcome of the verification, the report proves to be wholly or partially grounded, the addressee shall, depending on the nature of the breach, proceed to:

- a) summon the reported persons to conduct appropriate investigations and/or interviews;
- b) notify the Company management of the outcome of the assessment;
- c) inform the Company management of the content of the report for the adoption of possible appropriate measures (except in cases where a conflict of interest arises);
- d) communicate the outcome of the investigation to any interested or involved parties, so that they may adopt or implement any further remedies and actions that may be necessary to protect the Company.

In the event that, following the investigations and checks carried out, the report proves to be unfounded, the Whistleblowing Addressee files it in writing.

Where the investigations carried out reveal situations of serious violations, the Whistleblowing Addressee, having developed a well-founded suspicion that an offence has been committed, shall promptly communicate the report and its assessments to Company management.

If the report is held to be well-founded, the Company shall take any measures deemed appropriate and actions to protect the same, including through the activation of any disciplinary and sanctioning initiatives as a result of what has been ascertained.

12. External reports

Whistleblowers may direct their reports directly to the ANAC only if one of the following conditions is met:

- there is no compulsory activation of the internal reporting channel in the work context or, even if this is compulsory, it is not active and/or compliant;
- the whistleblower has already made an internal report which was not followed up;
- the whistleblower has reasonable grounds to believe that, if he or she made an internal report, it would not be effectively followed up, or that the report might lead to risks of retaliation;
- the whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

Reports may be directed to ANAC through an external reporting channel, either in written form - via an IT platform - or orally via telephone, voice messaging systems or, at the request of the whistleblower, through a face-to-face meeting.

The external report submitted to parties other than ANAC is transmitted, within 7 days of its receipt, to ANAC, giving contextual notice of the transmission to the whistleblower, by entering it in the ANAC IT platform and following the instructions published within the procedure adopted by the Authority and published on its website.



13. Public disclosure and reporting to the authority

Public disclosure

A further method of reporting is for the whistleblower to make a public disclosure, i.e. to put information on violations into the public domain, through the press or by electronic means or in any case through means capable of reaching a large number of people.

The protection of the whistleblower opting for this method of reporting is recognized if one of the following conditions is met at the time of disclosure:

- 1) an internal report, to which the Company did not provide feedback on the measures envisaged or adopted to follow up the report within the three months indicated, was followed up by an external report to ANAC, which, in turn, did not provide feedback to the whistleblower within a reasonable timeframe;
- (2) the whistleblower has already made a direct report to ANAC, which, however, has not replied to the whistleblower regarding the measures envisaged or adopted to follow up the report;
- 3) the whistleblower directly makes a public disclosure because, on the basis of reasonable and well-founded grounds in the light of the circumstances of the particular case, he or she considers that the violation may pose an imminent or obvious danger to the public interest;
- 4) the whistleblower directly makes a public disclosure because, again on the basis of the reasons set out above, he or she considers that the external report may entail a risk of retaliation or may not be effective and followed up.

The protection measures envisaged for the whistleblower also apply to the person using the public disclosure channel.

Complaints to the Courts

Whistleblowers may consider approaching the competent national judicial and accounting authorities to file a report of unlawful conduct of which they have become aware in the context of their work.

14. Data Protection

For information on the processing of Personal Data by Kia, please refer to our Kia Compliance: Tell Me Privacy Policy.

15. Confidentiality and anonymity

Kia will treat all such reports confidentially and with sensitivity. The identity of the whistleblower may be kept confidential, provided that it does not hinder or frustrate the investigation. However, the investigation process may reveal the source of the information and the person who made the report may have to provide a statement as part of the evidence requested. Moreover, whistleblowers can maintain their anonymity even while reporting to Kia Compliance: Tell Me.

As regards, in particular, the scope of disciplinary proceedings, the identity of the whistleblower may only be disclosed to the disciplinary authority and the accused in cases where:

- there is the express consent of the whistleblower;



- the allegation of the disciplinary charge is based, in whole or in part, on the report and knowledge of the identity of the whistleblower is absolutely indispensable for the accused's defence, provided that the latter invokes and proves this circumstance at the hearing or by submitting a defence brief.

In the latter case, the whistleblower is notified, by means of a communication, of the reasons for the disclosure of the confidential data, as well as of the internal reporting procedures when the disclosure of the identity of the whistleblower and of the information is indispensable for the defence of the person concerned.

The person accused may also be heard by means of written observations and documents.

16. 231/01 report

The above-mentioned instrument should be considered as the main tool for whistleblowing reports.

According to Legislative Decree 24/2023, conduct, acts and omissions detrimental to the interest or integrity of the company also include unlawful conduct relevant under Legislative Decree 231/2001, or violations of the organisation and management models provided for therein.

In the case that the whistleblower wishes to transmit a communication relating to a "231" offence, he/she may use the same reporting platform as in Chapter 6 of this policy.

It will be the responsibility of the recipient of the report - whether European or national - to forward it to Kia's Supervisory Body (for brevity "SB"), which will examine it in compliance with the duty of confidentiality and privacy, inherent to the "231" system and in accordance with the provisions of the whistleblowing regulations.

Please note that it is also possible for whistleblowers to have their 231/2001 reports prevented directly to the Supervisory Board, by writing to the attention of the Chairman, lawyer Matteo Alessandro Pagani, with offices in Milan, via Turati 26 - 20121 (MI).

The envelope must be clearly marked "Strictly confidential - for Kia's Supervisory Body", to guarantee the utmost confidentiality; if this channel is used, the reporting party must indicate in the communication an address to which the Supervisory Body can give proof of receipt of the 231/2001 report and provide the relevant feedback.

17. Filing documentation

In order to ensure complete traceability of the actions taken to fulfil his or her institutional functions, the Whistleblowing Addressee is required to file, by means of computerized and/or paper documents, the reports received.

Documents in electronic format are stored in a computer file protected by authentication credentials known only to the Whistleblowing Addressee.

In the case of reports made in obvious bad faith, the Whistleblowing Addressee reserves the right to file them by deleting the names and any elements that may allow the identification of the persons reported. Paper documents are stored in a filing cabinet, access to which is permitted only to the Whistleblowing Addressee and to persons expressly authorized by him or her.

The data thus collected and stored will be retained by the Whistleblowing Addressee for a period of 5 years.

This procedure may be supplemented by further instructions or referred to in other documents during implementation.



18. Diffusion

This Policy will be posted on the Company website and disseminated via the Company intranet and by e-mail. Each employee shall be obliged to read it immediately.

For those who do not fall into the category referred to in the preceding paragraph, the reporting process will be reported in a dedicated area on the corporate website.

19. Sanctions

In addition to the sanctions expressly provided for by Legislative Decree No. 24/2023 (from €500 to €2,500 for whistleblowers who incur the offences of defamation or slander, or in any case for the same offences committed by reporting to the judicial or accounting authorities), any further violations will be prosecuted in accordance with the national collective bargaining agreement applied to the persons responsible for the violations.

In the event of violations by the Whistleblowing Addressee of the obligation to keep the identity of the whistleblower confidential, the Company may decide to revoke the mandate in the manner provided therefor.



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Annex 1



Kia

Country	Phone Instruction	Webservice URL (general URL: www.speakupfeedback.eu/web/kia)	Access code	Language Option 1	Language Option 2	Language Option 3
1 AUSTRIA	0800-295175	www.speakupfeedback.eu/web/kia/at	38814	German	English	
2 BELGIUM	0800-71365	www.speakupfeedback.eu/web/kia/be	38814	Flemish	French	English
3 CZECH REPUBLIC	800 900 538	www.speakupfeedback.eu/web/kia/cz	38814	Czech	English	
4 FRANCE	0800-908810	www.speakupfeedback.eu/web/kia/fr	38814	French	English	
5 GERMANY	0800-1801733	www.speakupfeedback.eu/web/kia/de	38814	German	English	
6 HUNGARY	0680981359	www.speakupfeedback.eu/web/kia/hu	38814	Hungarian	English	
7 IRELAND	1800-552136	www.speakupfeedback.eu/web/kia/ie	38814	English		
8 ITALY	800-787639	www.speakupfeedback.eu/web/kia/it	38814	Italian	English	
9 NETHERLANDS	0800 0222931	www.speakupfeedback.eu/web/kia/nl	38814	Dutch	English	
10 POLAND	008004411739	www.speakupfeedback.eu/web/kia/pl	38814	Polish	English	
11 SLOVAKIA	0800004529	www.speakupfeedback.eu/web/kia/sk	38814	Slovak	English	
12 SPAIN	900-973174	www.speakupfeedback.eu/web/kia/es	38814	Spanish	English	
13 SWEDEN	020-798813	www.speakupfeedback.eu/web/kia/se	38814	Swedish	English	
14 UNITED KINGDOM	0800-1693502	www.speakupfeedback.eu/web/kia/gb	38814	English		

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