

# I V E C O • G R O U P

<b>Company</b> Iveco Group	<b>HUMAN RIGHTS POLICY</b>		
<b>Function</b> Human Resources Legal & Compliance	<b>Version</b> 1.1	<b>Effective Date</b> February 2025	<b>Pages</b> 5

**Scope:** This Policy applies to Iveco Group N.V. and its subsidiaries (collectively, “Iveco Group” or the “Company”) and the directors, officers and employees of such entities as well as those acting for or on behalf of such entities including all parties the Company conducts business with including, but not limited to, suppliers, service providers, sales representatives, agents, consultants, dealers, distributors, importers, resellers, and joint venture partners (collectively, “Covered Persons”).

**Purpose:** The Company is committed to the creation of long-term sustainable value for all its stakeholders and believes respect of fundamental human rights is a prerequisite for achieving such results. Iveco Group endorses the spirit and intent of the United Nations Universal Declaration of Human Rights, the OECD Guidelines for Multinational Companies and the relevant Declaration on Fundamental Principles and Rights at Work of the International Labor Organization and is committed to continuing to integrate such spirit and intent in its operations, organisational culture, and its relations with stakeholders. This commitment was reinforced by becoming a member of the UN Global Compact in 2023.

This Policy also outlines the commitment of Iveco Group to prevent human trafficking and slavery in its supply chain, in compliance with the California Transparency in Supply Chains Act, the Human Trafficking Prevention Act, the UK Modern Slavery Act 2015, and any similar laws as adopted worldwide from time to time.

Iveco Group considers training its employees on Human Rights fundamental to the ongoing efficacy of this Policy.

**Policy:** The Company’s global presence requires that it adopt generally accepted principles in each geographic area where Iveco Group operates. The Company is therefore committed to respecting fundamental human rights and basic working conditions in all its operations and requires all Covered Persons to do the same. This Policy identifies principles with which all Covered Persons must comply in carrying out their business for or on behalf of Iveco Group.

## 1. No child labour

Iveco Group does not employ child labour, namely it does not employ people younger than the permissible age for working established in the legislation of the place in which the work is carried out and, in any case, younger than fifteen, unless an exception is expressly provided by international conventions and by local

legislation. The Company is also committed to not establishing or maintaining working relationships with Covered Persons that employ child labour, as defined above.  
(ref. ILO convention no. 138)

## 2. No forced labour, human trafficking, or any form of slavery

Iveco Group does not tolerate the use of forced or mandatory labour, slavery, human trafficking, or sex trafficking by any Covered Person.

Human trafficking is the arrangement or facilitation of the travel of another person with a view to that person being exploited. It is irrelevant whether such person consents to the travel.

(ref. ILO conventions no. 29 and 105 and ref. to UN convention against Transnational Organized Crime)

## 3. Working conditions

Iveco Group ensures that all workers receive at least the legally mandated minimum wages and benefits. Working conditions, working time and compensation must be fair, complying with the laws, standards, and practices applicable in those countries where Iveco Group operates. To this end, the Company ensures that overtime work is required and remunerated according to the law and the local customs, collective labour agreements or industry standard. In addition, the Company's fixed-term hiring is aimed at responding to a temporary need for personnel during peak times and for other purposes within the limits set by the local legislation.

## 4. No harassment

Harassment can take many forms; however, all forms of harassment are considered cruel, inhumane, or degrading. Iveco Group prohibits and does not tolerate any type of harassment. By way of example, racial or sexual harassment or harassment related to other personal characteristics which has the purpose or the effect of creating a hostile work environment, violating the dignity of the person who is the victim of such harassment, or demanding any kind of sexual favour in exchange for a workplace advantage (for example a raise or to avoid being fired) is totally unacceptable to the Company whether it takes place inside or outside the workplace.

## 5. No discrimination

Iveco Group does not accept discrimination against employees in any manner on the basis of: ethnicity, race, gender, sexual orientation, personal or social status, health, physical condition, disability, age, nationality, religious or personal beliefs, political opinion, or other protected status. The Company recruits and hires employees on the basis of their experience, knowledge, and skills and is committed to providing equal opportunities to all employees, both on the job and in their career advancement.

(ref. ILO Convention no. 111)

The head of Human Resources for each segment/function, in collaboration with all personnel managers, shall ensure that in every aspect of the employment relationship, such as recruitment, training, compensation, promotion, transfer and termination, employees are treated according to their abilities to meet job requirements, and all decisions are free from any form of discrimination.

## 6. No retaliation

Retaliating in any way against someone for reporting in good faith a violation of this or any other Company Policy, our Code of Conduct, applicable law, or participating in an investigation of a report is forbidden. Any instance of retaliation may result in discipline up to and including termination of employment.

## 7. Freedom of association

Employees are free to choose to join (or not join) a trade union in accordance with local law and the rules of the various trade union organisations. Iveco Group recognises and respects the right of employees to be represented by trade unions or other representatives established in accordance with locally applicable legislation and practice, including the right of collective bargaining. When engaging in negotiations with such representatives, the Company seeks a constructive approach and relationship.

*(ref. ILO Convention no. 87 and 98)*

## 8. Occupational health and safety

Iveco Group is committed to protecting and promoting the health and safety of its employees and customers and is committed to complying with all applicable laws and regulations governing employee health and safety.

*(ref. ILO Convention no.155)*

## 9. Security

Iveco Group is committed to ensuring that security personnel protecting Company assets act in compliance with applicable law and regulations.

## 10. Business Partners, Suppliers and other Covered Persons

Iveco Group requires its suppliers, business partners, and all Covered Persons to comply with the principles outlined in this Policy (or similar commitment) when performing their business activities, as a basis for long-term relations with Iveco Group. In particular, the Company does not establish working relationships with Covered Persons that employ mandatory, forced or child labour, or that engage in, facilitate, or promote human trafficking and generally, that do not meet the requirements set forth in this Policy.

## 11. Local Communities

Iveco Group is aware that its decisions can have significant impacts, direct and indirect, on the local communities in which it operates. Iveco Group pays special attention to the most vulnerable communities, such as tribal and indigenous people, and to the respect of their right to a healthy environment, their property and land rights, their right to an adequate standard of living and their access to natural resources *(see ILO Convention no. 169)*. Accordingly, the Company shall take all reasonable steps to inform those communities of relevant actions and projects and shall promote an open dialogue to ensure that their legitimate expectations are taken into consideration. Moreover, Iveco Group seeks to contribute to the social, economic, and institutional development of local communities through specific programs. Covered Persons are asked to behave in a socially responsible manner by respecting the cultures and traditions of each country in which the Company operates and acting with integrity and good faith in order to merit the trust of the community.

## 12. Privacy

Iveco Group intends to protect values such as confidentiality and personal data protection rights, in compliance with applicable laws. To this effect, Iveco Group also regularly trains its employees and collaborators in relation to personal data privacy and confidentiality of information, to ensure awareness, accountability and better standards of compliance both across the organization and with all its stakeholders.

### **Monitoring and implementation:**

To monitor human rights across internal operations, Iveco Group set up a process that helps to identify potential risk/non-compliance areas in need of further assessment and to implement mitigation measures accordingly, if needed. This approach enables the Company to identify risks and evaluate their significance in a timely manner, granting the ability to take action to mitigate and, where possible, eliminate them.

The Company also conducts detailed human and labour rights risk assessments when acquiring significant new businesses, operations, and projects. Such assessments may be conducted during the relevant due diligence process and often with the assistance of specialised external law firms or other professional advisors.

Iveco Group has implemented the Compliance Helpline as a means for employees, customers, suppliers, and other third parties to report potential violations of applicable laws, Company policies or the Code of Conduct. Matters may be submitted to the Compliance Helpline also on an anonymous basis (to the extent legally permitted).

The Company is committed to avoid retaliation and to protecting reporters of alleged wrongdoings: to this effect, it has adopted an Anti-Retaliation Policy that prohibits retaliation of any kind with respect to a person who submits a matter, in good faith, to the Compliance Helpline or who participates in an investigation. In addition, training activities are conducted on specific human rights issues.

### **Governance roles and responsibilities:**

While ensuring human rights is the responsibility of all Covered Persons, Iveco Group's Board of Directors endorses the principles of this Policy and oversees its implementation. The executive responsibility for the implementation of this Policy lies with the Senior Leadership Team that develops appropriate operational procedures and shall ensure adequate allocation of resources and professional competences. Company managers are responsible for overseeing the implementation of this Policy at local level.

This Policy shall be disseminated among all employees, through dedicated training sessions and otherwise, it is made available on the Iveco Group website to all stakeholders, including suppliers and other business partners.

In addition, the Company works broadly to promote respect for human rights through public policy, stakeholder dialogue, advocacy, collaborations, and participation in various forums.

Iveco Group is committed to ensure the understanding of the aim and content of this Policy and, by so doing, the collaboration of all employees to its effectiveness and compliance: notwithstanding this, in case of misconduct, the Company will take adequate disciplinary measures in relation to Iveco Group personnel (i) whose actions are shown to violate this Policy (ii) who unreasonably fail to detect or report any violations or who threaten or carry out retaliatory actions against others who report such violations. These disciplinary measures may include termination of employment and/or business relationships.

**Additional Information:**

This Policy supplements the information contained in our Code of Conduct and our corporate policies including:

- Iveco Group's Health and Safety Policy
- Iveco Group's Data Privacy Policy
- Iveco Group's Community Investment Policy
- Iveco Group's Supplier Code of Conduct
- Iveco Group's Anti-Retaliation Policy