

Sustainability Due Diligence and Risk Mitigation Policy

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1 Purpose

Marelli is committed to operating responsibly by maintaining structured controls to identify and address ESG risks across its own operations, joint ventures, service providers, workforce agencies, suppliers, and other business relationships. ESG risks are defined as actual or potential adverse impacts on people, the environment, and organizational integrity that may arise from Marelli's business activities or its extended value chain. Risk prioritization is based on, and contributes to, Marelli's risk assessments, double materiality assessment and the potential risks identified therein. Marelli also recognizes the importance of responding to external assurance requests, including customer questionnaires and third-party audits, which may require transparent evidence of ESG management and risk mitigation.

This Policy defines Marelli's due diligence process and supports disclosures under the relevant ESG standards, in particular:

- Environment
- Social (Human Rights, Labor & Working Conditions)
- Social (Occupational Health & Safety)
- Governance (Ethics, Compliance & Anti-Corruption)

Through this due diligence process, Marelli systematically identifies, assesses, prevents, mitigates, escalates, and remediates ESG risks across controlled operations, joint ventures, suppliers and business partners. The process includes risk and control mapping, evidence-based checks, independent verification where needed, and timely corrective actions, supporting alignment with internal policies, customer expectations, applicable legal obligations, and external assurance requirements.

2 Scope

This document is applicable to Marelli Holdings Co. Ltd. and its Subsidiaries (collectively, the "Marelli Group"), where the term "Subsidiaries" means any legal entity, directly or indirectly Controlled by Marelli Holdings Co. Ltd. It is understood that the term "Controlled" here means (i) ownership, direct or indirect, of more than fifty (50) percent of the voting rights in a legal entity, or (ii) the power to appoint or elect a majority of the directors of a legal entity, or (iii) the power to direct the management of a legal entity. Any such legal entity shall be considered a Subsidiary for only such time as such voting rights or powers are maintained.

This policy applies to:

- All Marelli directors, employees, and agency workers worldwide; and
- All individuals working at Marelli sites.

The scope and prescriptions of the present Policy also covers Joint Ventures and all Business Partners in our upstream value chain, including suppliers, contractors, agents, distributors, and other third parties, which are expected to comply with the standards set forth in the Marelli Policies and in the Marelli Supplier Code of Conduct. We seek to promote and support the cascading of these requirements to sub-tier partners through contractual arrangements and ongoing engagement.

3 Acronyms & Terms

Acronyms/Terms	Definitions
Due Diligence	A risk-based and ongoing process through which Marelli identifies, assesses, prevents, mitigates, tracks and communicates how actual and potential adverse impacts on people, the environment and business integrity are addressed. This approach is aligned with the UN Guiding Principles on Business and Human Rights and the OECD Due Diligence Guidance for Responsible Business Conduct.
Risk mapping	A systematic location-based screening activity used to identify and prioritize ESG risks by combining relevant risk indicators (e.g., country/geolocation risk signals, sector/topic risk indices, and other credible sources) to create a risk profile for sites or suppliers and business partners, and guide where deeper due diligence is required. This step also includes acceptable proxies, including sector data, NGO reports, and relevant benchmarks, as well as direct information when available.
Risk prioritization	Risks are prioritized considering likelihood, severity (scale, scope and remendability) and Marelli's relationship to the impact (cause, contribute or directly linked).
Sustainability assessment	A structured evaluation of ESG practices, controls, and performance of a site or supplier against defined requirements (e.g., Marelli policies, contractual requirements, and/or recognized standards).
Business partner	Any external entity that performs business activities with, for, or on behalf of Marelli, including direct and indirect suppliers, contractors, service providers, agents, distributors, and other third parties. Business partners may operate in Marelli's upstream value chain and may be directly linked to actual or potential environmental, social, human rights, or governance impacts associated with Marelli's business activities.
Joint Ventures (JVs)	A legal entity jointly owned by Marelli and one or more third parties, established to conduct business activities under agreed ownership and governance arrangements. Controlled joint ventures are considered part of Marelli's operational perimeter and follow the same policies, governance processes, and due diligence requirements applicable to Marelli's own operations. Non-controlled joint ventures are not controlled by Marelli and may be managed by the joint venture itself and/or by another controlling shareholder or partner; however, they remain subject to the joint venture due diligence requirements defined in this Policy, to the extent permitted by Marelli's ownership interest, governance rights, and level of influence.
COSO framework	The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control / Enterprise Risk Management framework, used as a reference model to design, assess, and strengthen the maturity of internal controls and risk management. In this Policy, it is referenced to guide the evolution of Marelli's vigilance and internal control system (e.g., control environment, risk assessment, control activities, information & communication, and monitoring).
Gap / Finding	A gap or finding is a documented deficiency that occurs when Marelli's policy requirements, legal requirements in the geography where a company operates, contractual agreements, applicable external expectations, customer expectations, or the specific control baseline established by the due diligence process are not met within own operations, joint ventures or value chain players. This includes missing, inadequate, or non-functioning controls that are

	necessary for compliance and risk management. Each gap or finding must be clearly linked to a defined standard or requirement, and its identification should be supported by objective evidence collected through the due diligence tools and procedures outlined in this Policy.
Corrective Action Plan (CAP)	A documented plan defining actions, owners, and deadlines to close a gap, supported by evidence of implementation.
Evidence	Documents, records, site-level proof, and other verifiable information demonstrating the implementation and effectiveness of controls.
Critical Finding	A critical finding is identified when there is a serious violation that presents an imminent risk to the safety, life, well-being, or integrity of workers. This includes significant breaches of human rights or the failure to comply with legal or regulatory requirements in the geography where the company operates, such as environmental permits, residence permits, or fire licenses. Additionally, a critical finding may occur when a management system related to the issue is either not in place or, if present, is systematically disregarded, resulting in numerous violations. These types of non-conformities demand immediate corrective action to prevent severe harm, avoid legal repercussions, and address persistent risks.
Minor Finding	A minor finding refers to a less severe and non-systematic violation that does not pose an immediate risk to the safety or well-being of workers, or to environmental or governance matters. It represents a deviation from operational standards or expectations that, if not corrected, could develop into a more serious issue. Typically, a system is in place, but there are isolated breaches. These non-conformities require attention and correction to maintain compliance and prevent potential future risks.
ICT	Information and Communication Technology: all systems, applications, networks, infrastructure, devices, cloud services, data-processing resources and related technology services used to process, store, transmit or protect information.
International Labour Organization (ILO)	A specialized agency of the United Nations that develops and promotes international labour standards, fundamental principles and rights at work.
Chief Legal Officer (CLO)	The executive responsible for overseeing legal affairs, compliance, ethics, corporate governance, and legal risk management. Also referred to as General Counsel.
Chief Human Resources Officer (CHRO)	The executive responsible for human resources strategy, employment practices, workforce relations, talent management, and human rights oversight within the organization.

4 Policy principles and Group commitments

Marelli's due diligence program is based on the following principles:

- Risk-based approach: prioritization reflects severity and likelihood, country/region risk, and customer expectations/requirements.
- Prevention embedded in policies: Marelli policies define expected preventive measures; the due diligence process checks that these measures are implemented and effective.
- Evidence-based controls and accountability: findings and closures rely on demonstrable evidence and clear ownership at plant and management levels.
- Escalation where gaps persist: sites with unresolved or recurring risks are escalated to deeper levels of due diligence to increase assurance and drive closure.
- Continuous improvement: monitoring through internal reviews, KPI mapping, and management reviews is used to strengthen controls over time.

- Alignment with international due diligence standards: Marelli's due diligence framework is designed to reflect the expectations of the UNGPs and OECD Guidelines.

4.1 Social responsibility commitments

Marelli is committed to respecting internationally recognized human rights, understood at a minimum as those expressed in the International Bill of Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work, and to maintaining ethical and equitable working conditions, consistent with the principles of the SA8000 standard. Across own operations and sites included in this due diligence program, Marelli commits to respect all principles laid out in our Code of Conduct and policies, in particular:

- Prohibit child labor and prevent any form of exploitation of children.
- Prohibit forced, bonded, or compulsory labor and any form of coercion.
- Respect freedom of association and the right to collective bargaining, in line with applicable laws.
- Provide a workplace free from discrimination and promote diversity, inclusion and equal opportunity in recruitment, training, remuneration and career development.
- Prohibit harassment, abusive or degrading treatment, and corporal punishment; ensure disciplinary practices respect human dignity.
- Comply with applicable working time laws and ensure overtime is voluntary where required and compensated appropriately.
- Pay wages and benefits in line with legal requirements and ensure timely and accurate wage payments.
- Maintain safe and healthy working conditions and take preventive actions to avoid injury and occupational illness.
- Maintain a management system that supports continuous improvement of social performance and allocates adequate resources to implement these commitments.

Marelli recognizes its responsibility to conduct human rights due diligence in order to identify, prevent, mitigate and account for how it addresses actual and potential adverse human rights impacts linked to its operations, products, services and business relationships. For impacts on people, human rights due diligence standards and remediation expectations are defined in the Marelli Human Rights Policy.

4.2 Environment, Occupational Health & Safety and integrated management

Marelli is committed to protecting the environment and safeguarding the health and safety of workers and people who may be affected by its operations, as defined in the Marelli policies and procedures.

Marelli requires its suppliers to implement and maintain efficient Environment and Health & Safety management systems throughout the supply chain, based on compliance with all pertinent laws and regulations and the adoption of measures and standards commensurate with the [Environment Health & Safety Corporate Policy](http://www.marelli.com) (www.marelli.com).

4.3 Ethical conduct and integrity

Integrity is a core value for Marelli. Marelli adopts ethical and transparent business practices and does not tolerate corruption or bribery.

Marelli expects employees and business partners to act in line with the Code of Conduct and applicable compliance policies.

Marelli expects value chain and business partners to respect the Supplier Code of Conduct and relevant contractual requirements.

Marelli and its business partners shall protect confidential information, personal data and information systems through proportionate technical and organizational measures and comply with applicable cybersecurity, privacy and data protection requirements.



Marelli promotes responsible and ethical practices in its business relationships. Marelli involves suppliers of goods, activities and services and evaluates their commitment to social responsibility in line with the requirements of the SA8000 standard. Marelli also adopts ethical and transparent practices and promotes the selection of suppliers and partners with high ethical, safety, environmental and social standards, supporting a responsible business network.

4.4 Speaking up and non-retaliation

In alignment with Marelli's Integrity Hotline Procedure, we encourage employees, agency workers, business partners' employees and other stakeholders to raise concerns or report suspected misconduct or non-compliance in good faith.

Reports can be made through [Marelli's Integrity Hotline](#) and other established channels, including anonymously where permitted. Concerns raised through the Integrity Hotline under the Code of Conduct are treated as due diligence inputs and may trigger escalation, audits and corrective actions under this Policy.

Retaliation against anyone who raises a concern in good faith is prohibited.

5 Governance, roles and accountability

5.1 Senior accountability

Overall accountability for this Policy lies with the C-suite, particularly the CHRO, CLO and CPO, for implementation oversight.

5.2 Program owners (functional ownership)

The due diligence program under this Policy is owned and implemented through: Human Resources (HR), Environment, Health & Safety (EHS), Legal & Compliance, and Purchasing (PUR). Purchasing is responsible for the supplier due diligence stream under the Supplier Sustainability Program, including risk mapping, self-assessments, and supplier audits.

DigITal/Cybersecurity and Data Privacy teams must be consulted where assessments involve systems, personal data, confidential information, digital services or ICT suppliers.

5.3 Own Operations site-level ownership and review structure

ESG Internal Controls:

- Control responder: Site EHS Manager; Site HR Manager; Business Unit Purchasing.
- Control owner – 1st level: Site Leader.
- Control reviewers – 2nd level (Division level): Division EHS Manager; Division HR Manager.

Internal Third-Party Audits:

- Audit owner (Site level): Site Leader; Site EHS Manager; Site HR Manager; Business Unit Purchasing.
- Audit supervisor (Division level): Division EHS; Division HR.

SA 8000 Certification:

- Project owner: Site Leader.
- Project supervisor: Division HR.

5.4 Oversight cadence

- Monthly alignment with the Internal Audit function on progress, key findings trends, and program effectiveness.
- Quarterly progress updates to CLO/CHRO/CPO (or relevant executive sponsors) including critical findings and remediation status.

5.5 Escalation rules

Where findings, gaps, or risks identified through the due diligence process are classified as critical, remain unresolved beyond agreed timelines, or present an unacceptable residual risk, they shall be escalated in accordance with the following governance framework. All escalations shall be documented, including the finding description, risk classification, responsible owner, target completion date, corrective action status, and any management decisions.

Escalation trigger	Responsible function	Escalation action
Critical EHS finding in own operations or Joint Ventures	EHS Leadership	Immediate notification, oversight of corrective actions, escalation to the next due diligence level (Levels 0–3) as described in Section 6.1, and escalation to senior management where required.
Human rights or labor-related finding in own operations or Joint Ventures	HR Leadership	
Anti-corruption, ethics or compliance finding in own operations or Joint Ventures	Legal & Compliance	
Supplier or business partner finding	Purchasing	Supplier engagement, corrective action follow-up, escalation to the next due diligence level (Levels 1–3) and, where appropriate, implementation of commercial escalation measures
Information security incident	DigITal & Cybersecurity	Supplier has to inform Marelli immediately, no later than in 48 hours, after learning about a security incident relevant to services provided to Marelli. Business Owner in Marelli has to create incident ticket in Service NOW.
Anti-corruption, ethics or compliance finding in suppliers or business partners	Purchasing	Immediate notification and escalation to Legal & Compliance for definition and oversight of corrective actions

Critical findings, as defined in Chapter 3, shall be escalated immediately to the relevant functional leadership.

Information security incidents have to be handled according to CS_PL08 Security Incident Management Policy and CS_PR02 Information Security Incident Handling Procedure.

Findings identified in own operations and Joint Ventures shall be reviewed and reported quarterly to the CLO, CHRO, and relevant executive sponsors.



Findings identified in the business partners shall be reported quarterly to the CPO and, where relevant, the CLO and CHRO.

Escalation to higher due diligence levels does not replace the requirement to implement and monitor corrective actions, but provides increased verification, oversight and independence until the risk has been adequately mitigated.

6 Due diligence process overview

Marelli's due diligence process incorporates the six OECD due diligence steps:

1. Embed responsible business conduct into policies, management systems and governance structures.
2. Identify and assess actual and potential adverse impacts.
3. Prevent, cease or mitigate adverse impacts.
4. Track implementation and results.
5. Communicate how impacts are addressed.
6. Provide for or cooperate in remediation where appropriate.

Marelli's due diligence framework under this Policy includes two complementary streams:

- **Own operations and joint ventures:** a four-level model (Levels 0–3) that increases depth of verification and independence.
- **Suppliers:** a three-level, risk-based supplier due diligence process (Levels 1–3) aligned to the Supplier Sustainability Program, moving from risk mapping to evidence-based self-assessment and, where needed, on-site audits.

For own operations and joint ventures, each plant/site is expected to close identified gaps within three months unless otherwise agreed and duly justified. Where gaps remain open, or risk remains unacceptable, the plant/site is escalated to the next level of due diligence. For suppliers and business partners, corrective actions are managed through supplier corrective action plans and follow-ups; where suppliers or business partners do not cooperate, do not provide evidence, or do not close actions within agreed timelines, escalation measures are applied in line with the Supplier Sustainability Program.

6.1 Own operations and Joint Ventures

Level 0 – Baseline mapping (SAQ)

Purpose: Establish a baseline of ESG controls and policy implementation across own operations and relevant joint ventures.

Tool: Evidence-based ESG Standard Questionnaire, recognized by the automotive industry, used to collect supplier provided information and supporting evidence to assess ESG compliance against Marelli and automotive industry requirements.

Output: Baseline results, identified gaps, ownership assignment, and prioritization inputs for further verification.

Validity: A SAQ is considered valid until a new version of the questionnaire is released. The scoring is dynamic and is reduced when certifications expire or the provided evidence is no longer considered updated.

Level 1 – Evidence-based internal controls

Purpose: Validate the implementation of controls through an evidence-based questionnaire and multi-level internal review, focusing on ESG controls, working conditions, health and safety, and data reliability relevant to policy compliance.

How it works: Site-level owners compile evidence; country/division reviewers verify completeness and consistency and challenge gaps where needed.



Tool: Internal controls platform

Output: Documented findings and CAPs, tracked to closure with evidence.

Validity: Internally defined to be valid over a period of 3 years.

Note: This level of Due Diligence does not apply to non-controlled Joint Ventures.

Level 2 – Independent third-party internal audits

Purpose: Provide deeper verification through internal audits performed by credible third parties, covering ESG, compliance and EHS topics and confirming the effectiveness of controls at site level.

Output: Audit findings, required corrective actions, and follow-up verification expectations.

Validity: Internally defined to be valid over a period of 3 years.

Level 3 – External social compliance assurance (SA8000, RBA VAP or equivalent scheme)

Purpose: Provide the highest level of assurance for social compliance and working conditions through independent third-party certification or validated audit programs.

Option A — SA8000 certification: a third-party audited standard for ethical working conditions and social compliance, requiring continuous improvement and periodic re-assessment.

Option B — RBA VAP (alternative): a validated audit program assessing social responsibility and working conditions against the Responsible Business Alliance framework.

Validity: Following the relevant validity dates of the respective certificate.

Alternative or additional certifications/detailed audit schemes may also be adopted by Marelli as Level 3 due diligence upon documented approval by the stakeholders accountable for the implementation and maintenance of the Due Diligence framework.

6.2 Supplier and business partners ESG due diligence process

Marelli conducts supplier and business partner due diligence through a risk-based process managed by the Purchasing Function under the PUR_PR_Supplier Sustainability Program. The program provides the operational framework, methodologies, tools, assessment criteria, monitoring activities, escalation mechanisms, and responsibilities applicable across Marelli's upstream value chain. The purpose of this process is to identify, assess, prevent, mitigate, and monitor actual and potential environmental, social, human rights, and governance risks associated with suppliers and business partners, in alignment with Marelli's sustainability commitments, applicable legal requirements, customer expectations, and internationally recognized due diligence principles.

The Supplier Sustainability Program applies a graduated, risk-based approach that includes:

- Risk identification and prioritization across the supplier base;
- Collection and evaluation of supplier ESG information and supporting evidence;
- Enhanced due diligence and independent verification where higher risks or lower performance are identified;
- Corrective action management, monitoring, and follow-up;
- Escalation measures for suppliers that do not adequately address identified risks or fail to cooperate with remediation activities.

Suppliers of systems, suppliers who process personal data and confidential information, suppliers of digital services or ICT suppliers must undergo risk-based security and privacy due diligence before onboarding and periodically thereafter, including assessment of access, data handling, incident notification, subcontractors and continuity controls. Please, refer to CS_PL17 Supplier Security Management Policy.

Supplier due diligence outcomes are used to support sourcing decisions, supplier development activities, risk mitigation actions, sustainability reporting, and compliance with customer and regulatory requirements. Findings, corrective actions, and escalation decisions are documented and monitored through the governance processes established within the Supplier Sustainability Program.



Detailed requirements, methodologies, validity criteria, assessment thresholds, audit processes, alternative qualification mechanisms, and commercial escalation measures are defined and maintained within the PUR_PR_Supplier Sustainability Program, which shall be considered the authoritative reference for the implementation of supplier and business partner due diligence.

OEM Grievance Mechanism

For serious violations requiring OEM involvement in remediation, Marelli may use the grievance mechanism developed under the Drive Sustainability framework in addition to its standard escalation and corrective action processes. This mechanism applies where critical findings, the supplier relationship concerned, or the remediation pathway require OEM participation. The mechanism may be activated for issues involving OEMs participating in Drive Sustainability: <https://www.drivesustainability.org/members/>

7 Risk assessment and prioritization

Marelli applies a risk-based prioritization to determine where deeper levels of due diligence are required, for both sites (own operations and joint ventures), suppliers and business partners.

Risks are evaluated based on likelihood and severity. Severity considers the scale of the impact, the number of affected people or environmental receptors, and the extent to which the impact can be remediated. Marelli also considers whether it caused, contributed to, or is directly linked to the impact through a business relationship.

Critical risks shall receive priority irrespective of likelihood where severe impacts on people, human rights, environment, or business integrity may occur.

Prioritization relies mainly on external ESG risk indices and location-specific risk signals. This process recognizes stakeholder engagement as a key component of effective due diligence. Stakeholders may include employees, workers' representatives, suppliers and business partners, contractors, local communities, customers, affected rightsholders, civil society.

Marelli collects stakeholders' input to due diligence and risk prioritization via direct communication, news mapping and monitoring, and the grievance mechanism.

8 Corrective action management, escalation and closure

8.1 Corrective action expectations

For each finding or gap, the site must define a Corrective Action Plan (CAP) including actions, owners, and deadlines. Gaps are expected to be closed within 3 months, unless otherwise agreed, duly justified, and documented. A gap is considered closed only when the site can demonstrate with evidence that the corrective action has been implemented and the control is effective.

Information security incidents and findings regarding information security and data privacy have to be handled according to CS_PL08 Security Incident Management Policy, CS_PR02 Information Security Incident Handling Procedure and CS_PL17 Supplier Security Management Policy.

8.2 Escalation to deeper due diligence levels

If gaps remain open beyond agreed timelines, or if risk remains unacceptable, the entity will be escalated to the next due diligence level. For sites, escalation occurs across Levels 0–3 for own operations and joint ventures. For suppliers and business partners, escalation occurs across Supplier Levels 1–3 and, where applicable, through commercial escalation measures defined by Purchasing (e.g., nomination restrictions, new business hold, or exit decisions based on risk and cooperation).



Marelli prioritizes engagement and corrective actions before suspension or termination of business relationships. Termination shall generally be considered a last resort where significant risks remain unresolved despite reasonable remediation efforts.

8.3 Remediation

Where Marelli identifies that it has caused or contributed to adverse impacts, Marelli seeks to support or cooperate in appropriate remediation processes consistent with applicable internal procedures, legal requirements and internationally recognized responsible business conduct frameworks. Where impacts are directly linked to business relationships, Marelli will use its leverage and engagement processes to support corrective action and improvement.

9 Monitoring, performance tracking and review

Implementation and effectiveness of this Policy are monitored at least annually through internal reviews, KPI mapping, stakeholder concerns, and management reviews, including monitoring of supplier and business partners due diligence program performance (e.g., completion of risk mapping, self-assessments, audits, and closure of corrective actions).

For suppliers of technology and data processing services, overdue critical findings, supplier incidents, breach-notification timeliness and remediation status have to be considered in the performance tracking and review.

Policy review: this Policy is reviewed and updated when major changes occur (e.g., material changes to the due diligence process, governance, or key commitments).

10 External standards and initiatives referenced

- OECD Guidelines for Multinational Enterprises
- UN Guiding Principles on Business and Human Rights
- OECD Due Diligence Guidance for Responsible Business Conduct
- OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas
- ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy
- SA8000 (certification pathway)
- Responsible Business Alliance (RBA) and RBA Validated Assessment Program (VAP) (alternative pathway)
- Customer expectations/requirements relevant to assessments and audits
- COSO framework (reference for internal control and vigilance maturity)
- ISO/IEC 27001:2022 Information Security Management System
- NIS2 - second Network and Information Systems Directive (Directive (EU) 2022/255)

11 Roadmap: vigilance aligned with COSO

Marelli intends to implement a vigilance process aligned with the COSO framework for its own operations once the coverage of locations included in the due diligence process reaches 85% of worked hours. This threshold reflects the point at which the due diligence process is expected to achieve sufficient operational maturity and organizational penetration across the Company's activities, enabling vigilance principles to be



effectively embedded into governance processes, internal controls, decision-making, and corporate culture. This evolution aims to further strengthen internal controls, governance, and risk mitigation maturity.

12 Stakeholder input in policy development

This Policy and the underlying due diligence process were developed with informal consultation and input from EHS, HR, Legal & Compliance, Purchasing (including Purchasing Excellence / Supplier Sustainability Program owners), and third-party auditors. Future revisions may include consultation with relevant stakeholders where material changes are proposed.

13 Availability and communication

This Policy is available through the Marelli intranet (for employees and internal stakeholders involved in implementation) and the Marelli website (for external visibility and potentially affected stakeholders).

Relevant employees shall receive periodic awareness and training regarding sustainability due diligence responsibilities under this Policy.

14 Responsibilities

Activity	CHRO / CLO / CPO	Sustainability	HR / EHS / Legal & Compliance / ICT	Purchasing	Site Leadership	Business Unit Reviewers
Define and maintain the due diligence framework	A	R	C	C	I	I
Implement and operate the due diligence program for operations and JVs	I	A	R	I	I	S
Implement and operate the due diligence program for suppliers (direct and indirect)	I	A	I	R	I	S
Implement and operate the due diligence program for contractors, local service providers, agency workers	I	A	C	I	R	S
Identify, assess and review ESG	I	A	R		I	S

risks and findings, and support escalation decisions on operations and controlled JVs						
Identify, assess and review ESG risks and findings, and support escalation decisions on suppliers (direct and indirect)	I	A	I	R		S
Identify, assess and review ESG risks and findings, and support escalation decisions on contractors, local service providers, agency workers	I	A	I		R	S
Escalate critical findings and unresolved risks	A	R	S	S	I	C
Review program effectiveness and significant findings	C	A	R	C	S	C
Provide assurance on program maturity and effectiveness	A	R	C	C	I	C

LEGEND:

Responsible: the individual or Function or Department or Team who is ultimately responsible for delivering the task successfully. Only one R is permitted for each task.

Accountable: the individual or Function or Department or Team who has ultimate accountability and approval authority, reviews and assures quality and is the person to whom "R" is accountable. Only one A is permitted for each task.

Support: individual or Function or Department or Team supporting the "real" work with resources, time or other material benefit.

Informed: individual or Function or Department or Team who must be informed of results or actions taken but is not involved in final decision-making. Multiple I are permitted for each task.

Consulted: individual or Function or Department or Team who can provide valuable input into the process or establishes quality review criteria and is involved in the final decision making. Multiple C are permitted for each task.

15 References

As part of the due diligence process described in this Policy (for own operations, joint ventures, suppliers and business partners), Marelli consistently assesses implementation and compliance with the following internal policies and management system procedures and following iterations (as applicable to the entity and risk topic):

- Marelli Code of Conduct
- Suppliers' Code of Conduct
- PUR_PR_Supplier Sustainability Program
- MARELLI Environment Health & Safety Corporate Policy
- MARELLI Water Policy
- LEG_PL_Human Rights Policy
- P&R_PL_Staffing and Recruiting Policy
- LEG_PL_Anti-bribery and anti-corruption policy
- CS_PL01 Information Security Policy
- CS_PL08 Security Incident Management Policy
- CS_PR02 Information Security Incident Handling Procedure
- CS_PL17 Supplier Security Management Policy
- PROHSMS_04_Actions to address risks and opportunities Hazard identification and assessment
- PREHS_N14_Permit to work procedure
- PROH&SMS_14_OH&S management review
- PROHSMS_03_Leadership and worker participation
- PROHSMS_07_Resources, Competence and awareness for OHSMS
- REHS_N12_Chemical Agents Management
- PRENVMS_04_Environmental aspects (evaluation, risks and opportunities)
- PROHSMS_05_Determination of OH&S legal requirements and other requirements
- PRENVMS_05_Environmental compliance obligation identification and access to compliance obligations
- PRENVMS_12_Monitoring, measurement, analysis and evaluation in EMS
- PRNRG_N1_Energy and monthly data collection and KPI description
- REHS_N2_Environmental monthly data collection and KPIs description
- PRENVMS_02_Leadership and environmental policy
- PROHSMS_11_OH&S Emergency preparedness and response
- SCM_PR038_Crisis Management