

WHISTLEBLOWING PROCEDURE
OF Brembo Czech s.r.o.

*This procedure has been updated pursuant to
EU Directive 2019/1937 and the Czech Whistleblower Protection Act No. 171/2023
Coll.*

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1. SCOPE AND FIELD OF APPLICATION

The purpose of this procedure is to establish and regulate internal reporting channels of **Brembo Czech s.r.o.** (hereinafter briefly “Company”) pursuant to EU Directive 2019/1937 and the Czech Whistleblower Protection Act No. 171/2023 Coll., in order to guarantee the confidentiality of the identity of the whistleblower, the person concerned and the person mentioned, as well as the content of the report and the related documentation. The presence of these reporting channels, in addition to complying with specific regulations, contributes to strengthening the principles of legality, transparency and responsibility, as well as the Company Internal Control and Risk Management System. This document aims, among other things, to regulate the whistleblowing procedure management process (feedback, verification and analysis), ensuring that the same happens in the ways and within the times provided for by the legislation in force from time to time.

The procedure applies to all reports received by Company through the reporting channel specifically established and managed by the Global Central Function Internal Audit (see par. 4.1) in the person of the Chief Internal Audit Officer.

Without prejudice to the above, it is specified that the possibility of sending reports through the local internal channel of Company, or, alternatively, through the reporting channel of the Parent Company Brembo S.p.A. remains at the discretion of the whistleblower. In addition, consistent with the provisions of the next par. 4.4., the possibility for the whistleblower to use external reporting channels established by the Ministry of Justice of the Czech Republic is recognized.

In order to ensure the widest possible dissemination, this procedure is published in the platform, accessible from Brembo and the communication has been spread by posting the news in the Company dashboards.

2. ABBREVIATIONS AND DEFINITIONS

Ministry: Ministry of Justice of the Czech Republic

Parent Company: Brembo S.p.A.

CIAO: Chief Internal Audit Officer,

Facilitator: a natural person who assists a whistleblower in the reporting process in a work-related context, and whose assistance should be confidential

GCF: Global Central Function

IA: Internal Audit

Information on breaches: information, including reasonable suspicions, about committed violations or, based on factual elements, could occur in the Brembo Group, as well as elements related to acts to omit such violations.

Person concerned: a natural or legal person who is referred to in the report as a person to whom the breach is attributed or with whom that person is associated

Whistleblower: natural person or entity who files the report

Platform: software used to manage the reporting channel

Reporting manager: person who receives and manages an internal report on the platform

Feedback: information provided to the whistleblower on the action envisaged or taken as follow-up;

Retaliation: any behavior, act or omission, even if only attempted or threatened, prompted by the report and that causes or may directly or indirectly cause unfair damage to the whistleblower

Follow-up: action taken to assess the accuracy of the allegations made in the report and any measures taken

Report: the oral or written communication of information on breaches.

Breaches: behaviors, acts or omissions tied to Brembo Group's business that harm the public interest or the integrity of the public administration or the Brembo Group itself (see also par. 4.1.3).

3. RESPONSIBILITY CHART

ACTIVITY/ TYPE OF RESPONSIBILITY		GCF Internal Audit	Country General Manager	Competent body Involved as needed upon the whistleblower's consent
Ensure the updating, preservation and dissemination of this procedure	Main		X	
	Contributing	X		
Ensure the establishment and maintenance of reporting channels according to applicable legislation	Main	X		
	Contributing		X	
Ensure receipt, registration and acknowledgement of receipt of the report to the whistleblower within the established deadlines	Main	X (Reporting Managers)		
	Contributing			
Preliminary assessment of the reports received and the area of remit	Main	X		
	Contributing			X
Follow up on the report, through verifications and any internal investigations	Main	X		
	Contributing			X
Ensure the closure of the report and its feedback to the whistleblower within the established deadlines	Main	X (Reporting Managers)		
	Contributing			X
Guarantee the obligation of confidentiality	Main	X		
	Contributing			X
Guarantee the prohibition of retaliation and other protections provided in favour of the whistleblower according to Legislative Decree 24/2023	Main	X		
	Contributing			X

4. 4. OPERATING PROCEDURES

4.1 INTERNAL REPORTING CHANNEL

The Company has implemented an internal reporting channel with IT methods that provide encryption tools to guarantee the obligation of confidentiality (see par 4.2.1).

The channel is accessible from

- *Web piattaforma [Legality Whistleblowing](#);*
- *App Mobile “Legality Whistleblowing”.*

Reports can be made in both written and oral form through this platform among other things in the Czech language. The whistleblower can also request a **direct meeting** with the Chief Internal Audit Officer, leaving a written or oral message in the platform. If a whistleblower requests a direct meeting, such request shall be accepted within 14 day of such request. An audio record of the oral report will be made with the consent of the whistleblower, otherwise a written record thereof that faithfully captures the substance of the oral report will be made whereas the whistleblower shall be entitled to comment on such report. The report will then be registered in the platform to ensure proper management.

For technical information, please refer to the instruction in the platform.

4.1.1 SUBJECT ENTRUSTED WITH CHANNEL MANAGEMENT

The management of the internal reporting channel is entrusted to the **Brembo S.p.A. GCF Internal Audit**, as dedicated independent office with specifically trained personnel also for the management of the internal reporting channel of Company. The Chief Internal Audit Officer ("**Report Managers**") is determined as competent person to receive and follow up the reports. Their contact information is published on www.brembo.com/cz.

4.1.2 WHISTLEBLOWERS

Reports can be made by parties related to Company 's business, such as: Company group employees; self-employed workers, collaborators, freelancers and consultants; employees or collaborators of suppliers, contractors or subcontractors; customers; volunteers and trainees; shareholders and people who hold administration, management, control, supervision or representation positions.

4.1.3 SUBJECT OF THE REPORT

The report may concern behaviors, acts or omissions related to Company activities, in the following areas:

- Breaches of national provisions of the Czech legal system that (i) have the elements of a criminal offence; (ii) have the elements of an offence for which the law provides for a fine with an upper limit of at least CZK 100,000 or (iii) violates the Whistleblower Protection Act No. 171/2023 Coll.

- Breaches of specific national or European Union regulations that harm the public interest or the integrity of the public administration or Company ¹;
- breaches of Company's Compliance Program;
- breaches of other Company codes of conduct, policies and procedures for which the reporting channel is provided (by way of example and not limited to: Code of Ethics, Anti-Corruption Code of Conduct, Antitrust Code of Conduct, Privacy Policy, Code of Basic Working Conditions, Policy on non-discrimination and diversity, Sustainable procurement policy).

The reports will be processed within the deadlines provided for by the legislation from time to time in force².

4.2 PRINCIPLES OF REFERENCE

4.2.1 OBLIGATION OF CONFIDENTIALITY

The reports can be used by those who manage the channel exclusively to follow up on them, with the express prohibition of revealing the identity of the whistleblower and any other information that may threaten or frustrate the purpose of the report.

The identity of the whistleblower and any other information from which that identity may be deduced, directly or indirectly, **may not be disclosed** to persons other than those assigned to receive or follow up on the reports, **without the express consent of the whistleblower**.

Even the identity of the persons concerned and of the persons mentioned in the report is also subject to the same protections, therefore the same guarantees of confidentiality are recognised.

The Company reserves the right to provide Company's internal institutional bodies with general information regarding the reports received on the basis of the provisions of par. 4.3.6 Periodic Reporting.

4.2.2 WHISTLEBLOWER PROTECTION

The whistleblower may not suffer any retaliation and is protected by specific legal provisions, including for example the regime of nullity of retaliatory acts possibly suffered in violation of this prohibition.

The protections shall also apply to report facilitators, colleagues of the whistleblower and persons of the same work background who are linked to the whistleblower by a stable emotional or kinship bond within the fourth degree and to entities owned by the whistleblower.

¹ In particular, these are:

a) breaches of national or European provisions consisting of offences in the following areas: public procurement; financial services, due diligence and other assurance services, financial products and financial markets, corporate income tax, prevention of money laundering and terrorist financing, consumer protection, compliance with product requirements, including product safety, transport, transport and road safety, protection of the environment, food and feed safety and animal health, radiation protection and nuclear safety, competition, public auctions and public procurement, protection of internal order and security, life and health, protection of personal data, privacy and security of electronic communications networks and information systems, protection of the financial interests of the European Union or the functioning of the internal market including the protection of competition and State aid under European Union law.

² For further details, please refer to the Czech Whistleblower Protection Act No. 171/2023 Coll

There are also specific protection and support measures for whistleblowers, including by the Ministry; in particular, the whistleblower can benefit from the assistance and advice of third sector entities free of charge and can communicate the retaliation they believe they have suffered to the Ministry

4.2.3 PROTECTION AGAINST BAD FAITH REPORTS

The protection referred to in the previous paragraph shall apply only where, at the time of the report, the whistleblower had reason to believe that the information on the reported breaches was true and within the scope of the procedure.

The protection shall not apply to anonymous whistleblowers (until their identity is revealed), since the protection of a whistleblower whose identity is unknown cannot be practically guaranteed.

In the event that criminal or civil liability is established for the whistleblower for the offences of defamation or slander, in cases of willful misconduct or gross negligence, the protections are no longer guaranteed and the whistleblower may be subject to a disciplinary sanction.

4.3 INTERNAL REPORTING CHANNEL MANAGEMENT

4.3.1 SENDING AND RECEIVING A REPORT

The report must be sent through the platform, prior user registration.

The user's data is separated from the report, therefore the report is sent through the platform to the users identified as "Report managers" (Chief Internal Audit Officer), concealing the whistleblower's identity.

If deemed necessary, the Report managers can view the identity of the whistleblower, who is automatically informed through the platform.

The Report manager shall issue a notification of receipt of the alert to the whistleblower within 7 days from the date of receipt.

4.3.2 PRELIMINARY REPORT ASSESSMENT

All reports are subject to preliminary assessment by the Chief Internal Audit Officer to:

- assess whether the information received falls within the scope of this procedure; otherwise, a prompt response is provided to the whistleblower and the report is archived;
- assess whether there are the conditions to proceed with further checks: in the event that any additions and/or clarifications are necessary, the whistleblower can be contacted, also through the platform; in the event of no response, the report will be filed providing a timely response to the whistleblower.

4.3.3 VERIFICATION AND FOLLOW UP

In the event that the prerequisites for proceeding are met, an internal verification shall be established. The verification must be conducted by qualified personnel and, therefore, may directly involve other GCF Internal Audit members, depending on the skills required; the involvement of other people, within Company or Brembo S.p.A. (performing intercompany services on behalf of Company) or external with specific skills and/or

responsibilities in the verification, is possible only after prior information to the whistleblower. However, the internal verification process must not threaten or frustrate the purpose of the report.

The Chief Internal Audit Officer evaluates from time to time which information of the report must be shared with the other entities involved, for the sole purpose of verification and always through the platform; in the event that it is necessary to also share the identity of the whistleblower or the related persons, his/her prior written authorisation is required.

During the verification, the Chief Internal Audit Officer maintains discussions with the whistleblower and may request integration.

The person concerned can be heard, or, at his/her request, is heard, also through a paperwork process, through the acquisition of written observations and documents, possibly contacting the whistleblower, also through the platform.

4.3.4 REPORT CLOSURE

The procedure initiated following the receipt of the report must be terminated, providing feedback to the whistleblower, within 30 days from the date of the acknowledgement of receipt.

In the event that the related assessment and analysis necessarily requires a time greater than 30 days, it must be promptly communicated to the whistleblower, indicating the reasons and providing in any case an update on the progress of the investigation and the planned closing times. The investigation process may be extended in accordance with the above conditions a maximum of twice each time for a maximum of 30 days.

According to the outcome of the investigation, the Chief Internal Audit Officer (or other Reporting Manager, if requested by the Chief Internal Audit Officer) recommend to the Company to take appropriate measures to remedy or prevent the breach, whereas the identity of the whistleblower or other confidential information that may threaten or frustrate the purpose of the report shall not be disclosed. The Company shall consider the proposed measures and the Company shall either implement proposed measures as recommended or take other appropriate measures to prevent or remedy the breach. The Company shall then promptly notify the Chief Internal Audit Officer of the measures taken and the Chief Internal Audit Officer shall notify the whistleblower without undue delay.

It is understood that each report will be treated diligently, assessing the existence of the facts reported, the outcome of the investigations and any measures taken.

4.3.5 FILING OF DOCUMENTS

The information and documentation related to the report, as well as the information flows with the entities involved in the investigation, are managed and stored only within the platform, in order to guarantee the highest level of security and confidentiality and in compliance with the provisions of the local applicable legislation.

The information and documentation related to the report shall be kept at least to the following extent:

- (a) the date of receipt of the report,

- (b) the name, surname, date of birth and contact address of the whistleblower, or other information from which the identity of the whistleblower can be inferred, if known to them,
- (c) a summary of the content of the report and the identification of the person against whom the report was directed, if his or her identity is known,
- (d) the date of completion of the report assessment.

The Platform shall ensure that only The Chief Internal Audit Officer has access to information and documentation related to the report.

It should be noted that in the event that the written form has been used to make the report, it is still possible, with the consent of the interested party, to proceed to its conservation through registration on a suitable device or with a detailed report or minutes.

Reports and relative documentation are kept for the time required for processing of the report, and in any event for no more than five years after the date that the whistleblower is notified about the final outcome of the report.

4.3.6 PERIODIC REPORTING

The Chief Internal Audit Officer maintains a generic and periodic report on the reports received through the platform, without information from which the identity of the whistleblower and the person concerned can be deduced and without information that may result in threat or frustration of the purpose of the report. This report is periodically sent to the Company CEO.

4.4 EXTERNAL REPORTING CHANNEL

The whistleblower may also file an external report with the Ministry
For further details, please refer to <https://oznamovatel.justice.cz/>

4.5 PROCESSING OF PERSONAL DATA

The processing of the personal data related to the receipt and management of the reports is pursuant to (UE) 2016/679 regulation.

5. REFERENCE DOCUMENTS

Document Type	Document Code	Document Title	Storage Path
/	/	Code of conduct, policies and corporate governance documents	Link Brembo web site