

Whistleblowing Reports Procedure

EXECUTIVE SUMMARY



Since 2017 BSCCB has set up information whistleblowing channels of irregularities or violations.

Starting from July 2023 the whistleblowing procedure (P029) has been updated, introducing even more protections for the whistleblower, in accordance with the European Directive and its transposition in Italy with Legislative Decree No. 24/2023 and in Germany with the Whistleblower Protection Act.

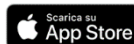
FREQUENTLY ASKED QUESTIONS

How can I file a report related to BSCCB S.p.A.?

The **Global Central Function Internal Audit** of Brembo N.V., as autonomous department with personnel specifically trained for the management of the whistleblowing channel, in the person of the *Chief Internal Audit Officer* is entrusted for the management of the internal reporting channel having the task of receiving any whistleblowing reports from everyone related to BSCCB S.p.A.

Reports can be submitted both written and oral form, including anonymously, through:

- the web platform [Legality Whistleblowing](#)
- the Legality Whistleblowing App Mobile.



this new platform is in place to even better guarantee, through IT and encryption tools, the obligation of confidentiality of the whistleblower, of the persons concerned and of the persons mentioned in the report as well as of the content of the report and of the related documents.

How can I file a report related to BSCCB GmbH?

The German **Interne Meldestelle (Ombudsperson)** is entrusted for the management of the internal reporting channel having the task of receiving any whistleblowing reports from everyone related to BSCCB GmbH.

Reports related to breaches have to be addressed to the **Interne Meldestelle (Ombudsperson)**'s channel through:

- Verbal reports to the "**Interne Meldestelle (Ombudsperson)**";
- Ordinary mail or by hand ([sealed envelope](#) "strictly confidential" to notify to Interne Meldestelle (Ombudsperson) "*HSK | Service*" to the attention of Rechtsanwalt Mr. Prof. Dr. Sandmann, Steingasse 13, 86150 Augsburg (Deutschland);
- E-Mail (service@hsk-arbeitsrecht.de);

Which are the principles of the whistleblowing channel?

- obligation of confidentiality of the identity of the whistleblower and of the people involved in the report
- IT security measures guaranteeing the obligation of confidentiality
- protection of the whistleblower by any kind of retaliation

Who can report?

Any person connected with the activities of BSCCB Group, such as employees and collaborators, suppliers and customers, shareholders and people who hold administration, management, control, supervision or representation positions.

What can be reported?

- violations of regulatory provisions in the context of the activity of the BSCCB Group
- violations of BSCCB S.p.A. Organizational Management and Control Model in accordance with the Italian Leg. Decree 231/01
- violations of other code of conducts, company policies and procedures of BSCCB

The updating of the BSCCB whistleblowing procedure (P029) has been approved by our Board Directors in its meeting on October 28th 2025.

1. PURPOSE AND SCOPE

This procedure is aimed to establish and regulate internal reporting channels of Brembo SGL Carbon Ceramic Brakes Group in Stezzano and in Meitingen (hereinafter jointly “BSCCB”) pursuant to EU Directive 2019/1937 and Legislative Decree 24/2023¹ and Whistleblower Protection Act², 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 BSCCB Group 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.

Brembo SGL Carbon Ceramic Brakes adopts this procedure with reference to all reports received by BSCCB through the reporting channel specifically established according to both the Italian and the German statutory prerogatives, with the purpose to ensure the respect of BSCCB values and principles. It, however, being understood, as described in this procedure, that:

- i. the Global Central Function Internal Audit (see Section 7.1 in Annex 1) of Brembo N.V., in the person of the Chief Internal Audit Officer is entrusted for the management of the internal reporting channel having the task of receiving any whistleblowing reports from everyone related to BSCCB S.p.A. – describe in Annex 1;
- ii. the German Interne Meldestelle (*Ombudsperson*) is entrusted for the management of the internal reporting channel having the task of receiving any whistleblowing reports from everyone related to BSCCB GmbH – describe in Annex 2.

Without prejudice to the above, it is specified that the possibility of sending reports through the local internal channel of BSCCB, or, alternatively, through the reporting channel of one of the Parent Company (e.g. Brembo N.V. or SGL Carbon SE) remains at the discretion of the whistleblower. In addition, the possibility for the whistleblower to use external reporting channels established by the authorities of each country is recognized.

In order to ensure the widest possible dissemination, this procedure is published on the website (www.carbonceramicbrakes.com) and BSCCB's intranet portal, and the communication has been spread by posting the news in the company dashboards.

2. ABBREVIATIONS AND DEFINITIONS

ANAC: National Anti-Corruption Authority (in Italy).

Board of Directors: the Board of Directors of BSCCB.

Breaches: conduct, acts or omissions tied to BSCCB Group's business that harm the public interest or the integrity of the public administration or the company itself, as defined in Section 7.4.

BSCCB: Group Brembo SGL Carbon Ceramic Brakes.

CIAO: Chief Internal Audit Officer of the parent company Brembo N.V..

¹ Legislative Decree 10 March 2023, no.24 – Italian Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law and laying down provisions concerning the protection of persons reporting breaches of national legal provisions

² Whistleblower Protection Act is German implementation of the Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law and laying down provisions concerning the protection of persons reporting breaches of national legal provisions

Whistleblowing Reports Procedure		 carbon ceramic brakes
P 029	Revision: 06	

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

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

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

GCF Internal Audit: Global Central Function Internal Audit Brembo N.V..

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

Interne Meldestelle (Ombudsperson): BSCCB GmbH institutional representative of the information channel in Brembo SGL Carbon Ceramics Brakes GmbH, having the task of preliminary checking and assessing any reports received from everyone is connected with the German corporate situation, as dedicated, external and independent consultant.

MOGC: BSCCB S.p.A. Organizational Management and Control Model contemplated in Italy under Legislative Decree 231 of 8 June 2001 that introduced a regime of corporate administrative liability for certain types of offences, this document was adopted by resolution of the Board of Directors of Brembo SGL Carbon Ceramics Brakes S.p.A. and amended in light of subsequent legislative reforms.

Supervisory Committee (OdV): BSCCB S.p.A. external Supervisory Committee of BSCCB S.p.A. ("Organismo di Vigilanza") and it is an institutional body appointed by Brembo SGL Carbon Ceramics Brakes S.p.A. Board of Directors, having the task of supervising the functioning and observance of the Organizational, Management and Control Model. Members meet the requirements of autonomy, independence, personal integrity, professionalism and competence as well as ongoing oversight capabilities within the meaning of Legislative Decree 231/01.

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.

Parent Company: Brembo N.V. and/or SGL Carbon SE.

Platform: software used to manage the reporting channel (in Italy), which includes a dedicated register in which all information regarding reports are sustainably and confidentially stored. Reports regarding Breaches of European Union regulations are clearly marked as such.

Reporting channel: internal reporting channel implemented by BSCCB S.p.A. with IT modalities that include encryption tools to ensure confidentiality obligation, accessible from:

- "[Legality Whistleblowing](#)" *web platform*; or
- "*Legality Whistleblowing*" *mobile app*.

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, including but not limited to discharge or suspension, imposing fines, demotion, withholding a promotion, a negative assessment, written reprimand, transfer to a different office or location, discrimination, intimidation, harassment or exclusion, defamation or slander, premature termination of supplier contracts for goods or services or revocation of a license.

Whistleblower: the individual or entity making the report.

Whistleblowing / Report: the oral or written communication of information about Breaches.

3. DISTRIBUTION

This procedure must be disseminated and distributed as widely as possible.

Towards such end, it shall be published on:

Whistleblowing Reports Procedure		 carbon ceramic brakes
P 029	Revision: 06	

- BSCCB's Intranet [BSCCB Intranet - Legal, Compliance & Corporate Affairs](#)

The Compliance Officer of BSCCB, to support the GCF Internal Audit Brembo N.V. and of the Interne Meldestelle (*Ombudsperson*), shall be in charge of updating this procedure.

4. REFERENCE DOCUMENTS

Title	Link
Code of Business Conduct and Ethics	BSCCB Intranet - Legal, Compliance & Corporate Affairs
Anti-Bribery Code of Conduct	BSCCB Intranet - Legal, Compliance & Corporate Affairs
Organizational, Management and Control Model of Brembo SGL Carbon Ceramic Brakes S.p.A.	BSCCB Intranet - Legal, Compliance & Corporate Affairs

5. DOCUMENT HISTORY

Date creation	of Revision	Brief description of the change / modification
12.12.2017	00	First Edition
26.11.2017	01	Updated according to Privacy Notice on Personal Data Processing pursuant to article 13 Reg (Ue) 2016/679
23.07.2021	02	Adjusted according to the new Privacy Compliance System of the BSCCB Group as approved by the Board of Directors on 06.05.2021
25.07.2022	03	Updated according to the new Whistleblowing Channel – by hand – for BSCCB's Employees reports to be addressed to ODV as approved by the Board of Directors on 25.07.2022
26.07.2023	04	Updated pursuant to EU Directive 2019/1937 and Legislative Decree 24/2023 and Whistleblower Protection Act as approved by the Board of Directors on 26.07.2023
24.04.2024	05	Update in the light of the transformation of Brembo S.p.A. into Brembo N.V. (24 April 2024)
22.10.2025	06	Update and review chapters 7.1, 7.2, 7.4, 8.2 and new chapter 8.4 anonymous reporting and update Interne Meldestelle (<i>Ombudsperson</i>) channels.

Whistleblowing Reports Procedure		  carbon ceramic brakes
P 029	Revision: 06	

ANNEX 1 - Whistleblowing Reports Procedure for BSCCB S.p.A.

6. RESPONSIBILITY MATRIX

Type of Responsibility		GCF Internal Audit Brembo N.V.	ODV <i>Involved for reports concerning the BSCCB S.p.A. MOGC*</i>	BSCCB Compliance Function	Competent Body Involved as needed upon the whistleblower's consent
Ensure the updating, preservation and dissemination of this procedure	Primary Responsibility			X	
	Supporting Responsibility	X			
Ensure the establishment and maintenance of reporting channels according to Legislative Decree 24/2023	Primary Responsibility	X			
	Supporting Responsibility			X	
Ensure receipt, registration and acknowledgement of receipt of the report to the whistleblower within the established deadlines	Primary Responsibility	X			
	Supporting Responsibility				
Preliminary assessment of the reports received and the area of remit	Primary Responsibility	X			
	Supporting Responsibility		X		X
Follow up on the report, through verifications and any internal investigations	Primary Responsibility	X			
	Supporting Responsibility		X		X
Ensure the closure of the report and its feedback to the whistleblower within the established deadlines	Primary Responsibility	X			
	Supporting Responsibility		X		X
Guarantee the obligation of confidentiality	Primary Responsibility	X			
	Supporting Responsibility		X		X

Whistleblowing Reports Procedure		  carbon ceramic brakes
P 029	Revision: 06	

Guarantee the prohibition of retaliation and other protections provided in favour of the whistleblower according to Legislative Decree 24/2023	Primary Responsibility	X			
	Supporting Responsibility		X		X

7. OPERATING PROCEDURES

7.1. Internal Reporting Channels

BSCCB S.p.A. has implemented an internal reporting channel with IT methods that provide encryption tools to guarantee the obligation of confidentiality (see Section 8.1) through the channel accessible from:

- Web Platform “Legality Whistleblowing” or;
- App Mobile “Legality Whistleblowing”.

Reports can be made in **both written and oral form, including anonymously**, through this platform. The whistleblower can also request a **direct meeting** with the Chief Internal Audit Officer of the parent company Brembo N.V., leaving a written or oral message in the platform. The report, with the consent of the whistleblower, will then be registered in the platform to ensure proper management.

In case a report is submitted to functions other than the one in charge of managing the channel (Brembo N.V. GCF Internal Audit):

- as soon as possible (and in any case within 7 days from the date of receipt), the receiving entity/function - abstaining from taking any independent verification initiative - must forward the report received to Brembo N.V. GCF Internal Audit.
- Information must be given to the whistleblower that the report has been addressed to Brembo N.V. GCF Internal Audit.
- Whoever receives such a report must ensure the utmost confidentiality of the information received, including the identity of the persons involved (whistleblower, reported person, or any other person mentioned in the report).

In addition, in the case of reports received outside the Reporting Channel managed by Brembo N.V. GCF Internal Audit, it will be the responsibility of Brembo N.V. GCF Internal Audit to enter such a report into the aforementioned channel and to try to provide, where possible, the whistleblower with all the guarantees of protection provided by the regulations, consistent with the means used by the reporting person to forward the report.

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

7.2. Subject Entrusted with Channel Management

The management of the internal reporting channel is entrusted to the **Brembo N.V. GCF Internal Audit**, as dedicated independent office with specifically trained personnel also for the management of the internal reporting channel of BSCCB S.p.A..

In order to provide the whistleblower with all the guarantees provided, if Brembo N.V. GCF Internal Audit detects a conflict of interest with respect to a specific report (because, for example, it is itself involved), the Board of Directors (in person of the Chairman and Deputy Chairman) and the Chairman of the Supervisory Committee will be immediately notified of the conflict status, and will therefore refrain from participating in the verification activity.

Whistleblowing Reports Procedure		 carbon ceramic brakes
P 029	Revision: 06	

If the Breach pertains to the functioning of any member of the Board of Directors, the report, once received by Brembo N.V. GCF Internal Audit, will be forwarded to the Executive Board of Parent Company.

7.3. Whistleblowers³

Reports can be made by parties related to BSCCB's business, such as: BSCCB 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.

7.4. Subject of the Report

The report may concern conduct, acts or omissions related to BSCCB activities, in the following areas (each, one **Breach**):

- suspicion, based on reasonable grounds, of an act or omission that is unlawful and concerns, or impedes the application of specific national or European Union regulations that harm the public interest or the integrity of the public administration or BSCCB⁴;
- breaches of BSCCB's Organizational Management and Control Model in accordance with Legislative Decree 231/01⁵;
- 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 Business Conduct and Ethics, Anti-Bribery Code of Conduct, Privacy Policy, Code of Basic Working Conditions).
- any other (suspected) misconduct or irregularities, based on reasonable grounds, that harm the public interest or the integrity of the public administration or BSCCB (also through the use of Artificial Intelligence), including but not limited to situations related to the public health, the public safety, the environment, the functioning of public services or a company as a result of an improper manner of acting or omission, fraud, other irregularities and inappropriate behavior, sexual harassment, bullying, discrimination or aggression in the workplace.

The public interest is also deemed to be affected or otherwise at risk when the (suspected) misconduct or irregularity takes the form of serious or extensive acts or omissions that do not relate solely to personal interests and are part of a pattern or are structural in nature.

It should be noted that any audio/video recordings made by the reporter or third parties are NOT allowed to support the report, as they cannot be used under privacy regulations.

The reports will be processed within the deadlines provided for by the legislation from time to time in force⁶.

³ For further details, please refer to art. 3 of Legislative Decree 24/2023.

⁴ In particular, these are:

- Violations of national and European Union provisions consisting of offenses with regard to the following areas: public procurement; services, products and financial markets and prevention of money laundering and financing of terrorism; product safety and compliance; transportation safety; environmental protection, radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and data protection; and network and information system security;
- Violations of provisions of the European Union consisting of: (i) acts or omissions that harm the financial interests of the Union; (ii) acts and omissions concerning the internal market; (iii) acts and conduct that undermine the object or purpose of the provisions of Union acts in the areas specified above;
- Violations of national provisions consisting of: (i) administrative, accounting, civil or criminal offenses; (ii) unlawful conduct relevant under Legislative Decree 231/2001 or violations of organizational and management models.

⁵ Legislative Decree No. 231 of June 8, 2001: Regulation of the administrative liability of legal entities

⁶ For further details, please refer to art.2, para.1 a) of Legislative Decree 24/2023

8. PRINCIPLES OF REFERENCE IN BSCCB

8.1. Obligation of Confidentiality⁷

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.

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 recognized.

The company reserves the right to provide BSCCB internal institutional bodies with general information regarding the reports received on the basis of the provisions of Section 11 Periodic Reporting.

In case the identity of the whistleblower has to be disclosed pursuant to any statutory provisions in relation to an investigation by the competent authorities or in relation to legal proceedings, the whistleblower will be notified of such a disclosure unless this disclosure would impede the investigation or legal proceedings. The notification to the whistleblower will be made in writing stating the reasons for disclosure.

8.2. Whistleblower Protection

The whistleblower may not suffer any retaliation and is protected by specific legal provisions⁸, 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 whistleblower⁹.

There are also specific protection and support measures for whistleblowers, including by the National Anti-Corruption Authority (ANAC) for the Italian reports; 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 ANAC so that measures are taken¹⁰.

The Company will not disadvantage a whistleblower for publicly disclosing a Breach under the following cumulative conditions:

- a) the whistleblower assumes on reasonable grounds that the reported information regarding the Breach is factually correct at the time of public disclosure;
- b) prior to public disclosure, the whistleblower has reported the Breach or to the relevant external authority; and
- c) the whistleblower assumes on reasonable grounds, based on the information provided to the whistleblower, that the investigation into the Breach is progressing insufficiently.

It is understood that the protections for the whistleblower provided for in this paragraph will not apply if the report turns out, upon verification, to be excluded from the scope of application of the procedure itself as set out above (Section 7.4), as it was, for example, made because of a personal interest or because of matters concerning the discipline of the employment relationship or the relationship with hierarchical superiors or other colleagues.

⁷ For further details, please refer to art. 12 of Legislative Decree 24/2023

⁸ For further details, please refer to art. 17 of Legislative Decree 24/2023

⁹ For further details, please refer to art. 3 of Legislative Decree 24/2023

¹⁰ For further information, please refer to art.18 and 19 of Legislative Decree 24/2023

Whistleblowing Reports Procedure		 carbon ceramic brakes
P 029	Revision: 06	

8.3. 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 reasonable grounds to believe that the reported Violations were true and fell within the scope of the procedure.

In the event that criminal or civil liability is established for the whistleblower for the offences of defamation or slander, in cases of wilful misconduct or gross negligence, the protections are no longer guaranteed and the whistleblower may be subject to a disciplinary sanction¹¹.

8.4. Anonymous Reports

The platform also allows for reports to be made anonymously; however, it should be noted that any anonymous reports can only be taken into consideration if they are properly substantiated and supported by factual elements, including any useful element to allow Brembo N.V. Internal Audit GCF to carry out the checks to ascertain the validity of the reported facts.

9. MANAGEMENT OF WHISTLEBLOWING REPORTS IN BSCCB S.P.A.

9.1. Sending and Receiving a Report

The report must be sent through the platform, prior user registration. Through the platform's messaging system, a notification of receipt of the report is sent to the reporter within seven (7) days from the date of receipt.

The user's details are not visible in the report, as users are identified as "Report Managers" (Chief Internal Audit Officer and Assistant to GCF Internal Audit), concealing the whistleblower's identity.

In the case of non-anonymous reports, should it be strictly necessary for the continuation of verification, the Chief Internal Audit Officer will be able to view the identity of the whistleblower, who is automatically informed through the platform.

9.2. 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 the report falls within the scope of the Management and Control Organisation Model for the purposes of Legislative Decree 231/01; in this case, the report is also notified through the platform to the Supervisory Committee of BSCCB S.p.A., which may have access to the contents of the report, as the subject responsible for managing such reports;
- 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.

9.3. Internal Verification after the Report and Follow Up

If, following the preliminary assessment, elements of unfoundedness of the report are found, it will be ordered to be archived, giving feedback to the whistleblower.

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 BSCCB S.p.A. or

¹¹ For further information, please refer to art 6 para 3 of Legislative Decree 24/2023

Whistleblowing Reports Procedure		 carbon ceramic brakes
P 029	Revision: 06	

Brembo N.V. (performing intercompany services on behalf of BSCCB S.p.A.), or external, with specific skills and/or responsibilities in the verification, **is possible only after prior information to the whistleblower.**

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, his/her authorization 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.

Once the verification phase has been completed, the sharing of its outcomes will take place on the basis of the "need to know" principle with the heads of the functions involved, i.e., where necessary, with the immediate hierarchical supervisor, who will be responsible for evaluating and implementing any action plans (if necessary) and/or any other measures to be taken.

9.4. Report Closure

The procedure initiated following the receipt of the report must be terminated, providing feedback to the whistleblower, **within (3) three months** from the date of the acknowledgement of receipt.

In the event that the related assessment and analysis necessarily requires a time greater than (3) three months, 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.

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.

9.5. 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 art. 14 of the Legislative Decree 24/2023.**

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.

9.6. 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.**

This report is periodically once per year sent to the BSCCB S.p.A. Board of Director and to BSCCB Supervisory Committee.

10. EXTERNAL REPORTING CHANNEL FOR BSCCB S.P.A.

The whistleblower located in Italy may also file an external report with ANAC if specific conditions are met, including:

- the internal reporting channel is not active or does not comply with legislation;
- the whistleblower has already filed an internal report and it has not been followed up;
- the whistleblower has reasonable grounds to believe that, if an internal report were to be filed, it would not be effectively followed up or that the same report could determine the risk of retaliation;
- the whistleblower has reasons for believing that the breach may constitute an imminent or clear threat to the public interest.

For further details, please refer to Italian Legislative Decree 24/2023 and the ANAC guidelines¹².

11. 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.

¹² Guidelines on the protection of persons reporting breaches of Union law and the protection of persons reporting breaches of national regulatory provisions – procedures for the submission and handling of external reports.

Whistleblowing Reports Procedure		  carbon ceramic brakes
P 029	Revision: 06	

ANNEX 2 - Whistleblowing Reports Procedure for BSCCB GmbH

12. RESPONSIBILITY MATRIX

Type of Responsibility		Interne Meldestelle (Omburds- person)	ODV Involved for reports concerni ng the BSCCB S.p.A. MOGC*	BSCCB Compliance Function	Competent Body Involved as needed upon the whistleblow er's consent
Ensure the updating, preservation and dissemination of this procedure	Primary Responsibility			X	
	Supporting Responsibility	X			
Ensure the establishment and maintenance of reporting channels according to Whistleblower Protection Act	Primary Responsibility	X			
	Supporting Responsibility			X	
Ensure receipt, registration and acknowledgement of receipt of the report to the whistleblower within the established deadlines	Primary Responsibility	X			
	Supporting Responsibility				
Preliminary assessment of the reports received and the area of remit	Primary Responsibility	X			
	Supporting Responsibility		X		X
Follow up on the report, through verifications and any internal investigations	Primary Responsibility	X			
	Supporting Responsibility		X		X
Ensure the closure of the report and its feedback to the whistleblower within the established deadlines	Primary Responsibility	X			
	Supporting Responsibility		X		X

Whistleblowing Reports Procedure		  carbon ceramic brakes
P 029	Revision: 06	

Guarantee the obligation of confidentiality	Primary Responsibility	X			
	Supporting Responsibility		X		X
Guarantee the prohibition of retaliation and other protections provided in favour of the whistleblower according to Whistleblower Protection Act	Primary Responsibility	X			
	Supporting Responsibility		X		X

13. OPERATING PROCEDURES

13.1 Internal Reporting Channels

Reports related to Breaches have to be addressed to **BSCCB GmbH through the Interne Meldestelle (Ombudsperson)’s channel** :

- Verbal reports to the “Interne Meldestelle (Ombudsperson)”;
- Ordinary mail or by hand ([sealed envelope](#) “strictly confidential” to notify to Interne Meldestelle (Ombudsperson) “HSK | Service“ to the attention of Rechtsanwalt Mr. Prof. Dr. Sandmann, Steingasse 13, 86150 Augsburg (Deutschland);
- E-Mail (service@hsk-arbeitsrecht.de);

Verbal whistleblowing reports are formalized in a specific form signed by the reporting party.

13.2 Whistleblowers¹³

Reports can be made by parties related to BSCCB's business, such as: BSCCB 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.

13.3 Subject of the Report

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

- breaches of specific national or European Union regulations that harm the public interest or the integrity of the public administration or BSCCB¹⁴;
- breaches of the BSCCB's organizational management and control model in accordance with Legislative Decree 231/01;¹⁵
- 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 Business Conduct and Ethics, Anti-Corruption Code of Conduct, Privacy Policy, Code of Basic Working Conditions).

¹³ Further details can be found in the Whistleblower Protection Act.

¹⁴ Specifically, these are:

a) Violations of national and European regulations in the form of criminal offenses in the following areas: public procurement; financial services, products, and markets, as well as the prevention of money laundering and terrorist financing; product safety and compliance;

¹⁵ Legislative Decree 231 of June 8, 2001: Disciplinary measures for administrative liability of legal entities

Whistleblowing Reports Procedure		  carbon ceramic brakes
P 029	Revision: 06	

The reports will be processed within the deadlines provided for by the legislation from time to time in force.¹⁶

14 PRINCIPLES OF REFERENCE IN BSCCB

All the reports received through the aforesaid communication channels should contain enough information, supported by detailed and factual elements, in order to allow an adequate evaluation of reliability and to activate the related verifications, in compliance with current laws and internal rules.

14.1 Guarantee of anonymity

All the business functions within BSCCB or third specialist, involved in the receipt and processing of reports, must ensure the absolute confidentiality and anonymity of the persons making the reports.

It should be noted that the transfer of information by the whistleblower to external reporting bodies is only permitted in cases regulated in the Member States on the basis of the EU Whistleblower Directive (Directive (EU) 2019/1937). If the whistleblower stays within this framework, he does not have to fear any disadvantages from BSCCB.

14.2 Bad faith reports

BSCCB expects employees, at all levels, collaborate in maintaining a climate of mutual respect for the dignity, integrity and reputation of each and every person within the company. BSCCB shall not tolerate insulting or defamatory interpersonal behavior.

Accordingly, the Interne Meldestelle (*Ombudsperson*) shall ensure adequate protection against bad faith reports, taking action against such conduct and informing the parties targeted by reports found to have been made in bad faith.

14.3 Anonymous Reports

Anonymous reports shall be entertained only if proper detailed account is given and supported by factual elements.

15 MANAGEMENT OF WHISTLEBLOWING REPORTS IN BSCCB GMBH

In order to promote the reporting on the matters in question, BSCCB GmbH arranges the above listed channels of communication, identified in the Interne Meldestelle (*Ombudsperson*), who, is set up to receive such notification from everyone is connected with BSCCB GmbH.

15.1 Recording of reports

The Interne Meldestelle (*Ombudsperson*), also, must to:

- record each report received in a specific database;
- record the information pertaining to each report in the “report sheet” that must be filed and archived in the Interne Meldestelle (*Ombudsperson*) archive.

15.2 Preliminary audit and assessment

All the reports pertaining to the matters in question, receive a timely receipt response and are subjected to a preliminary check and assessment by the Interne Meldestelle (*Ombudsperson*).

Aim of the preliminary check is to assess the legal and factual bases of the report, in order to decide whether further assessments are required and the competence of the report.

¹⁶ Further details can be found in the Whistleblower Protection Act.

Whistleblowing Reports Procedure		  carbon ceramic brakes
P 029	Revision: 06	

Subsequently, the preliminary check and assessment phase begins, in which all the necessary elements must be collected by the Interne Meldestelle (*Ombudsperson*) in order to:

- promptly notify those relevant reports relating to violations of the Code of Business Conduct and Ethics, Anti-Corruption Code of Conduct, Code of Basic Working Conditions or within the scope of the Management and Control Organisation Model for the purposes of Legislative Decree 231/01 to the Supervisory Committee of BSCCB S.p.A.;
- address those reports without impacts on Code of Business Conduct and Ethics, Anti-Corruption Code of Conduct, Code of Basic Working Conditions or of the Organizational Management and Control Model, after receiving the consent of the reporting parties, to internal competent bodies with specific skills and/or responsibilities in the verification within BSCCB GmbH.

16 PERIODIC REPORTING

The Interne Meldestelle (*Ombudsperson*) shall ensure the reporting flow, so called **Database of received report**, that highlights all the reports received and their current state of progress. This report is presented once per year to the Supervisory Committee of BSCCB S.p.A., if refers to report within the environment of par. 15.2.(1) and in any case, also presented to the Governing Board of BSCCB GmbH. The reporting doesn't include the identity of the reporting parties, unless there is explicit authorization.

17 PROCESSING OF PERSONAL DATA

The data collected under the present Whistleblowing Report Procedure are processed by Interne Meldestelle (*Ombudsperson*) and BSCCB GmbH, in their role of data controllers, according to the European Regulation 679/2016 (hereinafter "Regulation") regarding the protection of personal data.

The possible personal data acknowledged from whistleblowing reports (such as name, surname, contact data and content of the whistleblowing report), will be stored for the time that is necessary to comply with the above mentioned purposes, which is the time that is necessary to analyze the alleged violation and the termination of the relative proceeding.

Particularly personal data will be treated as follows:

- for purposes related to the respect of obligations under the Whistleblower Protection Act and within the limits laid down in this procedure; with or without the help of electronic media and in compliance with the provisions of Regulation and applicable national rules, the new German Law on personal data protection (Bundesdatenschutzgesetz - BDSG);
- only by Interne Meldestelle (*Ombudsperson*) of BSCCB GmbH, as well as by other corporate functions in charge of the examination and management of whistleblowing reports, by means of electronic or manual systems and according to the principles of fairness, integrity and transparency that are required by applicable laws on data protection as well as by preserving the privacy of the concerned persons through the implementation of technical and organizational measures ensuring an adequate safety level;
- for the above mentioned treatment of personal data the consent is not required since the legal basis for processing is the fulfilment of the legal obligations;
- personal data shall not be transferred outside the European Union;
- personal data will be communicated, where necessary, to the competent authorities and shall not be disseminated;
- the provision of personal data is optional and the possible failure to provide the same, will make it classification as Anonymous Report, and shall be entertained only if proper detailed account is given and supported by factual elements.

Whistleblowing Reports Procedure		 carbon ceramic brakes
P 029	Revision: 06	

The Data Subject shall have the rights contemplated in the Regulation (articles from 15-21) in respect of the processing of data contemplated thereto, by contacting the Data Protection Officer (DPO) at the following addresses, included also the right to lodge a complaint with the relevant national data protection authority (for Brembo SGL Carbon Ceramic Brakes GmbH [Bayerisches Landesamt für Datenschutzaufsicht](#)), or the data protection authority of the country where Data Subject lives, works or the alleged infringement took place, with the sole exception of the limitation, provided and applicable national rules, the new German Law on personal data protection (*Bundesdatenschutzgesetz - BDSG*), which states that in case from the exercise of these rights could arise a real and tangible injury to the confidentiality and anonymity of the person who reports the violation:

- for BSCCB GmbH by sending a registered letter to the legal address of the Company (Data Controller) Brembo SGL Carbon Ceramic Brakes GmbH, with registered office in Meitingen, Werner-von-Siemens-Strasse n.18 – 86405, phone number +49 8271 83-3546.
- Contact details of the Data Protection Officer: privacy@bsccb.com, Tel: +39 02 303560000