

Group Guideline No. 5: Whistleblowing

Procedure for Brose Sitech Group Companies

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Global Lead: Paulina Borkowska-Polanowicz, Compliance Officer Brose Sitech Group

Project Team: -

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1.1	P. Borkowska-Polanowicz	Change in definition of 'Brose Sitech Group'.

Contents:

- 1. Definitions**
- 2. Principles and purpose of the Guideline**
- 3. Violations**
- 4. Scope of application**
- 5. Receiver of the Report**
- 6. Rules for the acceptance of Reports**
- 7. Follow-up actions**
- 8. Preliminary classification of the Report**
- 9. Investigation: General principles and safeguards**
- 10. The conduct of the investigation**
- 11. Further follow-up**
- 12. Final feedback**
- 13. Recording and documentation of Reports**
- 14. Protection of Whistleblowers**
- 15. Confidentiality and protection of personal data**
- 16. Possibility of external Reports**
- 17. Final provisions**

1. Definitions

Capitalized terms in the Guideline have the following meanings:

Compliance Officer	the person entrusted with the duties of Compliance Officer in accordance with the Brose Sitech Group's Compliance Policy;
Retaliatory Actions	direct or indirect acts or omissions in a work-related context that (i) infringe or may infringe the rights of the Whistleblower, Persons Assisting the Whistleblower in Making the Report or Persons Related to the Whistleblower or (ii) cause or may cause unjustified damage to the persons indicated above;
Brose Sitech Group	For the purposes of this guideline, "Brose Sitech Group" shall mean: Brose Sitech sp. z o.o. and other entities for which this Company is the parent company (subsidiaries), i.e. those in which it holds directly or indirectly all of shares in the share capital;
Violation	an actual or potential breach or abuse that may be the subject of a Report, as further defined in Chapter 3 of the Guideline;
Persons Assisting in Making the Report	an individual who assists a Whistleblower with a Report and whose assistance should not be disclosed;
Associated Person of the Whistleblower	an individual who is likely to experience Retaliatory Actions, including a co-worker or next of kin of the Whistleblower, i.e., a spouse, ascendant, descendant, sibling, relative in the same line or degree, a person in an adoption relationship and their spouse, and a person in cohabitation;
Guideline	this Whistleblowing Guideline for the Companies in the Brose Sitech Group;
Receiver of the Report	the person responsible for receiving Report and for taking other actions in accordance with the Guideline, appointed in accordance with Chapter 5;
Parent Company	Brose Sitech sp. z o.o. with its registered office in Polkowice;
Company	any company forming part of the Brose Sitech Group, i.e. the Parent Company and each of its subsidiaries;
Whistleblower	the individual making the Report;
Whistleblowing System	all available channels for Whistleblowers to report Violations including: email and Anonymous Whistleblowing System;
Anonymous Whistleblowing System	an internal system available on the Company's website that allows Whistleblowers from inside as well as outside the Brose Sitech Group to anonymously report Violations both electronically and via a telephone line;
Designated Management Board Member	Chief of the Parent Company's Management Board responsible for overseeing the Compliance Officer;

Member of the Management Board for Compliance Violations

Member of the Management Board for Human Resources responsible for taking Violation Reports relating to the Compliance department;

Report

information on a Violation, obtained in connection with the work, provided by the Whistleblower in accordance with the Guideline.

2. Principles and purpose of the Guideline

1. Compliance with statutory provisions and accepted standards (*Compliance*) are fundamental principles of our Company and are given absolute priority. They form the basis for a high market position, trust among customers and business partners, employee welfare and sustainable business success.

The Brose Sitech Group places its trust in all its employees. It expects them to be guided by ethical principles in their actions, in particular to conduct themselves in an impeccable manner, to fulfil their obligations under their employment contracts, to treat each other and their customers and business partners fairly, to comply with the laws and rules of the Brose Sitech Group as well as the general rules of conduct required by business partners in accordance with the provisions of their contracts. Management is expected to be a model of good conduct.

Any Violations will not be tolerated. It is imperative that all employees are vigilant and ready in the event of a concrete suspicion to signal Violations and that Reports are dealt with efficiently and objectively.

2. With this in mind, this Guideline shall be implemented to regulate the reporting of Violations and the management of such Reports.
3. The Guideline shall apply in each Company.

3. Violations

1. Violations within the meaning of this Guideline are actual or potential violations or abuses of the law (including suspicions), the Brose Sitech Group's and the Companies' corporate rules, procedures, policies, standards, as well as general rules of conduct required by business partners in accordance with contractual provisions. Violations are also situations of dereliction of duty, abuse of authority, breach of precaution, the commission of a criminal offence, misconduct, harassment, discrimination or other undesirable behaviour.
2. A suspected or potential Violation occurs if there are sufficient factual indications that a breach of the applicable rules may have occurred.
3. An Violation will be, in particular, any breach of the rules:
 - damaging to a serious degree the interests of the Brose Sitech Group or any of the Companies, in particular interests relating to reputation and image or financial interests, or

- seriously damaging the fundamental ethical principles applicable to the Brose Sitech Group.

Examples of events that may in principle qualify as Violations within the meaning of the Guideline are:

- economic, corruption and tax offences;
- environmental offences;
- human rights violations (e.g. prohibition of child labour);
- violation of labour rights;
- violations of anti-cartel and competition laws;
- money laundering and terrorist financing;
- violations of product safety and permitting regulations;
- material breaches of health and safety legislation;
- material breaches of data protection law;
- a circumstance giving rise to a high risk of sanctions in connection with a material breach of the rules (e.g. fines and fees, exclusion from transactions with state bodies and authorities, loss of licences for activities requiring authorisation).
- violations of laws prohibiting discrimination against Whistleblowers;
- abuse of the Whistleblowing System through intentional false blaming against reasonable judgment;

4. Scope of application

1. The Guideline sets out the rules for the acceptance and follow-up of Reports.
2. A Whistleblower may be, in particular:
 - a) any employee or collaborator;
 - b) a temporary employee;
 - c) a proxy;
 - d) a member of a body;
 - e) an intern, volunteer, trainee;
 - f) as well as any other person, including those outside the organisational structure of the Brose Sitech Group and the Companies, who becomes aware or suspects that a Violation has occurred.
3. Reports of Violations of which the Whistleblower has received information without any work-related connection will be dealt with in accordance with the Guideline with appropriate application of the provisions of the Procedure with regard to the receipt of Reports and follow-up.
4. The Compliance Officer shall ensure that any employee or associate of the Brose Sitech Group is informed of the possibility and rules for making Reports in accordance with the Guideline.
5. Any person applying to perform work on the basis of an employment relationship or any other legal relationship giving rise to the provision of work or services shall be informed of the Guideline by each Company at the commencement of recruitment or pre-contractual negotiations.

5. Receiver of the Report

1. The Compliance Officer of the Brose Sitech Group is the Receiver of the Report.
2. The Compliance Officer may delegate the tasks arising from the Procedure to a person designated by him or her in the relevant Company and to the extent indicated by him or her. In such a case, the duties of the Receiver of the Report, as defined in the Procedure, shall be performed by this person, unless the Procedure expressly provides otherwise.
3. Direct supervision of the performance of the duties of the Receiver of the Report under the Procedure shall be exercised:
 - a) with respect to the Compliance Officer: Designated Management Board Member;
 - b) with respect to the person to whom the Compliance Officer has delegated the tasks of the Receiver of the Report: Compliance Officer.
4. In the event of prolonged absence of the Receiver of the Report or other impediments to the performance of this function, the person authorised to supervise the Receiver of the Report shall appoint a substitute.
5. With regard to Reports relating to the Compliance Officer, the duties of the Receiver of the Report arising from the Guideline shall be applied accordingly by the Member of the Management Board for Compliance Violations.

6. Rules for the acceptance of Reports

1. Submissions can be made anonymously. It is up to the Whistleblower whether they choose to disclose their personal data.
2. Reporting may be done by the following means of communication:
 - a) By email sent to: compliance@brose-sitech.com, received by the Compliance Officer;
 - b) Through the Anonymous Whistleblowing System for electronic reporting of Violations, available at: <https://report.whistleb.com/en/brose-sitech>;
 - c) Orally:
 - i. by telephone: via the telephone answering service provided by the Anonymous Whistleblowing System at telephone numbers:
 - Poland – Polish/English – 00800-1124498
 - Germany – German/English – 0800-1810898
 - China – Mandarin/English – 400-120-3520
 - Czech Republic – Czech/English – 800-023516
 - Portugal – Portuguese/English – 800-831524
 - ii. in the course of a meeting with the Receiver of the Report (in person or by videoconference), with the Whistleblower having the right to request an in-person meeting to be held within 14 days of receipt of the request.
3. Only the Compliance Officer has access to Reports transmitted via the Whistleblowing System, except where a Report relates to a Compliance Officer (option: 'Violations of the Compliance Department') - such a Report is received only by the Member of the Management Board for Compliance Violations excluding the Compliance Officer.

4. Reports received by the Compliance Officer shall be forwarded to the person to whom the Compliance Officer has delegated the tasks of the Receiver of the Report, unless the Report relates to that person or there are other grounds for follow-up by the Compliance Officer to the exclusion of that person.
5. The person who accepts a Report made verbally shall document its course in the form of a record of the conversation drawn up by him/her, reproducing its exact course. Irrespective of the form of the oral notification, the Signatory has the right to verify, correct and approve the minutes of the conversation by signing them.
6. Where a face-to-face meeting takes place at the request of the Whistleblower, a searchable recording of the conversation may take place with the Whistleblower's consent.
7. The Receiver of the Report shall, within 7 days of the Report being made, confirm to the Whistleblower the acceptance of the Report, unless the transmission of the confirmation is not possible due to the lack of contact details of the Whistleblower.
8. The Report, depending on the knowledge held by the Whistleblower, may include, inter alia:
 - a) the details of the Whistleblower (name, surname, department in which he/she works), if the Report is not anonymous;
 - b) the date and time of the detection of the Violation;
 - c) the date and time of the occurrence of the Violation or the period of time over which the Violation occurred;
 - d) a description of the circumstances of the Violation, including the identity of the person who contributed to the Violation;
 - e) identification of other persons who may have knowledge of the Violation;
 - f) as far as the information is available, a description of the effects / consequences of the Violation.
9. Submission of a Report without the complete information referred to above shall not exclude the obligation to take action with respect to the Report under the Guideline.

7. Follow-up actions

1. Follow-up of the Report shall include:
 - a) preliminary qualification of the Report;
 - b) the investigation; and
 - c) if necessary: further follow-up to the Report as a result of the investigation, in particular decisions on the scope of corrective, preventive or offensive actions and their implementation.
2. The entities authorised and required to take follow-up action are:
 - a) with regard to the initial qualification of the Report and the conduct of investigations: The Receiver of the Report;
 - b) as regards further follow-up: The Management Boards of the Companies to which the recommendations of the Receiver of the Report to take these actions are addressed;

8. Preliminary classification of the Report

1. As part of the preliminary classification of the Report, the Receiver of the Report shall assess it as:
 - a) not involving a Violation,
 - b) potentially related to the Violation.
2. Where the Report does not relate to the Violation, the Receiver of the Report may decide to:
 - a) to close the Reporting;
 - b) to forward the Report to the relevant Company or business unit within the Brose Sitech Group for further analysis within its competence;
 - c) to refer the Report for investigation under the terms of the Guideline if there is a particularly important interest of the Company concerned or of the Brose Sitech Group in doing so.
3. If the Report potentially concerns a Violation, the Receiver of the Report shall initiate an investigation.

9. Investigation: General principles and safeguards

The following principles and safeguards shall be observed at every stage of the investigation:

1. All activities undertaken in the investigation shall be conducted with due regard to the principles of fair and equitable conduct. Persons concerned by the Report and witnesses and other persons providing information shall be treated fairly and with respect.
2. The investigation shall be conducted in a neutral and objective manner, respecting the principle of the presumption of innocence. Both evidence incriminating the person concerned by the Report and evidence that may exonerate him/her shall be examined. A key purpose of the investigation is to objectively determine whether a Violation has occurred.
3. The investigation shall not be limited to the scope of the events described in the Report itself.
4. Investigations shall be carried out in accordance with the principle of proportionality, i.e. they must be appropriate, necessary and relevant to the purpose of the investigation.
5. Persons concerned by a Report in the course of investigations will be informed of the proceedings in their case as soon as and insofar as this does not endanger the object of the proceedings and the achievement of their objectives.
6. Persons concerned by the Report will be given the opportunity to comment on the findings of the investigation at the latest before the conclusion of the proceedings.
7. If the investigation shows at an early stage that no Violation has been identified, the Report may then be closed and the person concerned by the Report will not be informed or given the opportunity to comment.
8. Upon completion of the investigation, the Receiver of the Report will ensure that the persons found to be in breach of the Code of Conduct are duly informed.
9. Persons in respect of whom the investigation has not revealed a breach of the rules qualifying as a Violation shall be informed thereof.

10. Informing the persons referred to in points 6, 8 and 9 shall not take place if the interests of the investigation could be prejudiced thereby, in particular if this could endanger the effective clarification of all the circumstances, the implementation of preventive, corrective and disciplinary measures or the conduct of proceedings by competent authorities or courts that could be initiated after the investigation has been completed.
11. The Receiver of the Report and any other person involved in the investigation is obliged to treat the information obtained within the framework of the Report as information of the highest degree of confidentiality. This applies in particular to the personal data of the Whistleblower and the person concerned by a Report, as well as to the course of the investigation and the findings therein. Informing other persons within the scope of the investigation may only take place on an absolute need-to-know basis, within the limits justified by the law.
12. The decision as to whether Reports will be investigated and whether consequences, including disciplinary action, will be taken if a Violation is found is not a matter of discretion, but an objective recommendation supported by the evidence.
13. If, as a result of the investigation, no Violation is found to have occurred, the person concerned by the Report will, at his or her request, be given appropriate support by the Receiver of the Report in explaining the situation in a suitable and appropriate form within his or her immediate working environment to prevent reputational damage. In such a situation, the reported person shall decide in particular whether his or her supervisor is to be informed, if he or she has not previously obtained knowledge of the situation. At the request of the person concerned by the Report, his/her supervisor or another member of management will clearly explain and confirm that the person concerned by the Report has been wrongly suspected of Violation.
14. Restricting or interfering with the investigation of the Violation, in particular influencing witnesses and withholding or tampering with documentation or other evidence, is not acceptable and will also be considered a breach of the Code of Conduct and possibly subject to liability, including disciplinary action.

10. The conduct of the investigation

1. The conduct of the investigation shall consist in taking measures adapted to the nature and circumstances of the reported Violation. To this end, the Receiver of the Report shall in particular:
 - a) Analyse the Report for plausibility, in particular to determine whether an event covered by the Report has occurred or whether the Report is unfounded or unsubstantiated (which includes signals that are a manifest error, arising from a desire to start a dispute or quarrel);
 - b) clarify the circumstances of the incident and its actual and potential consequences;
 - c) secure any material that may provide evidence of the occurrence of the Violation;
 - d) if necessary, inform about the Report or consult the circumstances described therein with the Designated Member of the Management Board, including with a view to enabling the involvement in the investigation of specialists (auditors) from the chosen field whose participation will guarantee a reliable assessment of the reported Violation;
 - e) if necessary, make contact with the Whistleblower to obtain additional information;
 - f) assesses, as far as possible, the impact of the Violation on the Brose Sitech Group's and the Companies' activities and the appropriateness of remedial, corrective and disciplinary measures;
 - g) is entitled to request information, data, explanations and documents from the employees and associates of each Company;

- h) document the course and outcome of the investigation and archive the materials and documents collected in the course of the investigation.
- 2. All employees and associates are obliged to cooperate with the Receiver of the Report, including providing him without delay with all necessary information and handing over documents and information carriers and data indicated by him.
- 3. Upon completion of the investigation, the Receiver of the Report shall prepare a summary report containing:
 - a) a report on the actions taken in the investigation and an assessment of the Report;
 - b) if necessary: recommendations on how to deal with the identified Violation, including a proposal of actions to remove or minimise the Violation or its consequences;
 - c) if necessary, also a recommendation for further follow-up action, including remedial, preventive or disciplinary measures;
- 4. Where the Report relates to an event deemed to be a Violation and the occurrence of such event has been confirmed or made probable, the Receiver of the Report shall provide a summary report to the Management Board of the Company(s) affected by the Report. In particularly justified cases, the Receiver of the Report may decide to provide only an extract of the report to the extent determined by him or her.
- 5. Upon submission of the summary report, the Receiver of the Report shall enter it in the relevant records and close the Report.
- 6. Where, as a result of the investigation, the occurrence of the Violation has not been confirmed or substantiated, the Receiver of the Report shall, after providing a summary report, enter the Report in the appropriate records and close the Report. If warranted, the Receiver of the Report may also provide the Management Board of the relevant Company or Companies with a summary report or recommendations for appropriate further follow-up action.
- 7. Where the Report relates to a member of the Management Board of any Company, the summary report of the Receiver of the Report shall be presented to the Supervisory Board of the relevant Company or, if no Supervisory Board has been established in the Company – to the Supervisory Board of the Parent Company.

11. Further follow-up

- 1. On receipt of recommendations for further follow-up action, the Management Board of the Company to which such recommendations have been made:
 - a) decides on the scope of implementation of these actions and implements them in accordance with the decision taken;
 - b) inform the Receiver of the Report of the decisions taken and the actions implemented, within the time limit set by the Receiver of the Report;
 - c) in the event of a decision not to implement or to implement a recommendation with a different scope than that indicated by the Receiver of the Report within the aforementioned time limit, the Company's Management Board shall provide the Receiver of the Report with information to that effect and the reasons for it,
- 2. The Management Board of the Company to which the recommendations have been communicated may also request the Receiver of the Report, and the Designated Member of the Management Board may instruct the Receiver of the Report, to carry out additional checks

as part of the investigation, e.g. to have the case examined by a relevant law firm or an audit firm or other expert with appropriate competence.

12. Final feedback

1. Within 3 months of the date of the acknowledgement of the Report or, if this acknowledgement is not provided, within 3 months of the expiry of 7 days from the date on which the Report was made by the Whistleblower, the Receiver of the Report shall provide the Whistleblower with final feedback on the follow-up actions planned or taken and the reasons for such actions.

13. Recording and documentation of Reports

1. The course of the internal investigation shall be recorded by the Receiver of the Report by means that correspond, inter alia, to the nature of the Report and the degree of complexity of the case. The Receiver of the Report may decide to take notes of conversations with employees, preserve e-mail correspondence and copies of other evidence gathered during the course of the investigation.
2. The Receiver of the Report shall maintain, either electronically or in writing, a record of Reports which, following the investigation, shall indicate:
 - a) the serial number of the Report;
 - b) a brief description of the findings in relation to the Report including what is the subject of the Report;
 - c) personal data of the Whistleblower and the person to whom the Report relates;
 - d) contact address of the Whistleblower
 - e) information on the classification of the event covered by the Report as involving or not involving Violations, including whether the Report was unfounded or unsubstantiated;
 - f) the date on which the internal Report was made
 - g) a summary of the actions taken in relation to the Report as part of and as a result of the investigation;
 - h) post-investigation recommendations;
 - i) the date on which the case was closed;

14. Protection of Whistleblowers

1. If the Report has been made anonymously, no action is taken to establish the identity of the Whistleblower. However, it is not excluded that in the course of the investigation this identity will become known to the investigators.
2. The Whistleblower's data or other information allowing the identification of the Whistleblower may be disclosed to unauthorised persons only with the Whistleblower's express consent. Authorised persons are those taking follow-up action and other persons authorised by name by the Compliance Officer in a specific situation. The Whistleblower's personal data may only be provided to them if they are necessary for the performance of their duties.
3. Notwithstanding the obligation to maintain the confidentiality of the Whistleblower, the Whistleblower is entitled to the protection set out in this chapter from the moment of making the Report, provided that the Whistleblower had reasonable grounds to believe that the information being reported was true at the time of making the Report and that it constitutes

information about the Violation. The Whistleblower is not entitled to protection in particular if he/her acts in bad faith, i.e. in particular if he/her makes the Report knowing that the Violation did not occur or that the person named in the Report is not responsible for the Violation.

4. The Brose Sitech Group and each of the Companies shall take all possible measures to protect the Whistleblower against Retaliatory Actions. In this context, any direct or indirect acts or omissions caused by the Report in a work-related context which infringe or are likely to infringe the rights of the Whistleblower or cause or are likely to cause the Whistleblower unjustified damage are prohibited. Such acts or omissions are considered to be, in particular:
 - a) refusal to enter into an employment or cooperation relationship;
 - b) suspension from duties, non-renewal of an employment contract or termination of an employment or co-operation contract;
 - c) demotion or withholding of promotion;
 - d) change of duties or place of work, reduction of salary, bonus or other remuneration component;
 - e) change of working hours;
 - f) withholding of training;
 - g) unjustified negative performance evaluation;
 - h) termination or non-renewal of the employment contract;
 - i) other deterioration of working conditions or cooperation;
 - j) taking bullying, intimidating, discriminatory actions;
 - k) violation of personal rights, in particular of one's good name;
 - l) unjustifiably initiating proceedings against the signatory;
5. A person who uses unlawful Retaliatory Actions against a Whistleblower may be subject to disciplinary liability.
6. A Whistleblower who has experienced any Retaliatory Action may contact the Receiver of the Report for assistance.
7. The provisions of the Guideline relating to the protection of the Whistleblower shall apply mutatis mutandis to the Persons Assisting in Making the Report and the Whistleblower's Associated Person.

15. Confidentiality and protection of personal data

1. Personal data collected in the course of performing the activities indicated in this Guideline shall be protected in accordance with the data protection regulations of the Brose Sitech Group and the individual Companies.
2. Personal data obtained in connection with a Report shall be processed to the extent necessary to accept the Report or to take follow-up action. Personal data that are not relevant for the processing of a Report shall not be collected and, if accidentally collected, shall be deleted immediately. The deletion of such personal data shall take place within 14 days of the determination that it is not relevant.
3. The personal data processed in connection with the acceptance of a Report or follow-up and the documents related to the Report shall be retained for a period of 3 years after the end of the calendar year in which the follow-up is completed or the proceedings initiated by the follow-up are terminated.

16. Possibility of external Reports

1. Irrespective of reports made on the basis of the Guidelines, the Whistleblower is entitled to make a so-called external Report, consisting of submitting information on a Violation of law to the Ombudsman or other public authorities, as well as institutions or organisational units of the European Union, which accept such reports within their competences. The modalities of external reporting are set out in the procedures established and made public by the abovementioned bodies, institutions or entities.

17. Final provisions

1. The provisions of this Guideline shall in no way affect any rights and obligations relating to disclosure, reporting and handling of breaches established by applicable law.