



Informative Note about Whistleblowing Policy at Berco Aftermarket

Berco Aftermarket (hereinafter Berco AM), as part of the thyssenkrupp Group, has always pursued its business objectives in full compliance. It means much more than just obeying rules and regulations of all countries in which it operates. It is a mindset and attitude in our working relationships. This includes our clear commitment to thyssenkrupp being exclusively synonymous with fair and equitable transactions.

Therefore, it is essential to create of a working environment with all our clients and suppliers marked by respect for these principles that we want to share with you.

In particular, Berco AM has long adopted an Organization, Management and Control Model pursuant to Legislative Decree 231/01, along with the Code of Conduct and Supplier Code of Conduct, which can be viewed at:

<https://www.berco.com/it/il-gruppo/responsabilita-sociale/>.

All our business partners are expected to share the principles and provisions set forth in this documentation and, in their relations with our company, to apply them, constituting an essential part of our working relationships.

Violation of the above provisions and principles may then lead to termination of the contract and a claim for compensation for any damage incurred to our company.

The Company and thyssenkrupp Group, as previously communicated to employees in December 2023, have long since implemented a central electronic whistleblowing platform

<https://www.thyssenkrupp.com/en/company/compliance/whistleblower-system>

which all employees and interested parties can access. The platform can be used for reporting violations of the above provisions.

The platform is in line with Legislative Decree No. 24/ 2023, which implemented in Italy the content of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report violations of EU and national law.

Procedures for using the platform and handling reports, as well as the rights and duties of whistleblowers, are listed in the **Whistleblowing@Berco Aftermarket** document hereto attached.

In particular, briefly, the **Rights and Duties of Whistleblowers** are:

1. Confidentiality

Berco Aftermarket Srl

Company subject to direction and coordination activity by thyssenkrupp AG.

Registered Office: Via Altabella 17, 40126 Bologna (BO) Italy

www.berco.com, secured e-mail: bercoam@legalmail.it

R.E.A. Bologna 565255, VAT code 04050701202, Register of Enterprises and Fiscal Code 04050701202

Corporate capital Euro 1.000.000,00 fully paid in

progress together.

thyssenkrupp guarantees the confidentiality of the identity of the whistleblower, the content of the report and the documentation transmitted during the course of the investigation.

2. Protection from retaliation

thyssenkrupp strictly prohibits and does not tolerate any kind of retaliation (e.g. adverse action, disciplinary measures, threats, intimidation) for reporting a violation in good faith or otherwise cooperating in an investigation of a violation. Intentionally reporting false information ("malicious reporting") can lead to disciplinary consequences or civil/criminal liability. Measures taken as a consequence of malicious reporting are not acts of retaliation.

3. Protection of other individuals concerned

During the investigation, thyssenkrupp strives to protect the legitimate interests of persons affected by a report (including accused persons) and protects other persons concerned against defamation. During the course of the investigation, thyssenkrupp strictly follows the presumption of innocence of the alleged persons and the "need to know"-principle, which means that information will only be disclosed if necessary. No financial advantages are offered or provided to whistleblowers.

4. Possibility for anonymous reporting

Whistleblower anonymity in reporting is permitted. Nevertheless, the disclosure of identity can facilitate the investigation. Regardless of anonymity, all reports are treated seriously.

5. No investigation by whistleblowers

For legal and security reasons we do not expect whistleblowers to investigate compliance violations themselves. Initial collection of information for reporting, on the other hand, is allowed and can help enabling a focused and efficient investigation. In such a case, acquisition of and/or access to the information must be in line with laws and regulations.

thyssenkrupp AG's Compliance Investigation Department is responsible for handling reports and, depending on the case, may deal with the audits directly, involve local management, an external consultant or the company's Supervisory Board (Organismo di Vigilanza).

The **Investigation Principles**, in summary, are:

1. Core principle

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We analyse all indications of compliance violations or risks through internal investigations based on transparent and clearly defined processes. This is how we ensure that our internal standards are consistently executed and that our management boards and other managers meet their legal and entrepreneurial responsibilities.

2. Compliance with legal regulations

Our investigations are always executed under consideration of all applicable laws and regulations.

3. Right to be heard

No individual needs to be concerned about facing consequences derived from an investigation until said person has had the chance to comment on the allegations.

4. Strict "Need-to-know" principle

Only individuals who are factually needed for an investigation are involved in our activities. The information on investigation results is only provided to those parties who actively require them for further proceedings or to comply with legal obligations.

5. Confidentiality

All information that is gathered during compliance investigations is treated confidentially. The identity of the whistleblower will be protected with the utmost care.

6. Fairness and mutual respect

Investigation activities are conducted fairly and with respect for all parties concerned investigation following an objective and transparent process without any bias. "Presumption of innocence" applies throughout internal investigations. Any kind of compulsion, threat or the like is not allowed.

7. Efficiency

Investigation activities are conducted without undue delay in order of priority and urgency as well as cost and effort efficiency.

8. Admissibility of results

Compliance investigations are conducted in a way that the results generally could be admissible in courts.

9. Mutual Agreement

If possible, a settlement of disputes might be agreed in a mutual agreement.