

We pioneer motion

Annex to Guidance

THE NETHERLANDS WHISTLEBLOWING SYSTEM

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What is the Netherlands Whistleblowing Annex?

This Annex describes how the local reporting system of the Schaeffler Group (Schaeffler) is implemented at the following Schaeffler Group entity in the Netherlands:

- 0021 Schaeffler Nederland B.V.

This Annex amends the process specified by Group Instruction IN000003 *Dealing with Leads of compliance Violations and Internal Investigations* and the *Schaeffler Guidance Whistleblowing System* to assure compliance with Dutch whistleblowing laws and its requirements for handling local whistleblowing reports.

In the event of any conflict between this Annex and Group Instruction IN000003 *Dealing with Leads of Compliance Violations and Internal Investigations* and the *Schaeffler Guidance Whistleblowing System*, this Annex shall prevail.

[The works council of Schaeffler Nederland B.V. has, in compliance with article 27 sub 1(m) of the Dutch Works Council Act, agreed with the adoption of this Annex.]

Please note: Netherland Schaeffler Group entities not listed above do not offer own local reporting channels, but use the central reporting channel, hosted by Compliance, Forensics & Investigations department, available at [SpeakUp](https://schaeffler.speakup.report/en-GB/speakup-line/home) (https://schaeffler.speakup.report/en-GB/speakup-line/home).

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To whom does this Annex apply and which information may be reported under this Annex?

This localized Annex applies to

- A prospective, current or former employee;
- Any person who performs or performed work for the company other than on the basis of an employment agreement (including, but not limited to, agency workers, consultants, volunteers, interns, job candidates, shareholders and members of the administrative, management or supervisory body, self-employed contractors, subcontractors and suppliers and anyone working under the supervision of them);
- Any other person who performed work-related activities for the company;

(collectively Whistleblower) of the Netherland Schaeffler Group entity 0021 Schaeffler Nederland B.V.

who opted to report a (suspicion of a) wrongdoing as defined in the Dutch Whistleblower Protection Act via the local reporting channel, instead of the central reporting channel and

who wants to report any (suspicion of a) wrongdoing concerning the following:

- Offences of Dutch legislation as well as directly applicable legal acts of the European Union and the European Atomic Energy Community related to: (i) public procurement; (ii) financial services, products and markets, and/or prevention of money laundering and/or terrorist financing; (iii) product safety and/or compliance; (iv) transportation safety; (v) environmental protection; (vi) radiation protection and/or nuclear safety; (vii) food and/or food safety, animal health and animal welfare; (viii) public health; (ix) consumer protection; (x) protection of privacy and/or personal data and/or the security of networks and/or network and information systems;
- Offences of tax law applicable to corporations and commercial partnerships;
- Offences in the form of agreements aimed at improperly obtaining a tax advantage contrary to the objective or purpose of the tax law applicable to corporations and commercial partnerships;
- Offences affecting the financial interests of the European Union, such as breaches of the relevant anti-fraud or anti-corruption legislation;
- Offences relating to the internal market, in particular breaches of the rules on competition and/or State aid.
- Offences or risk of an offence of a statutory regulation or of internal company rules that impose a specific obligation (such as the Code of Conduct);
- A risk to public health, the safety of individuals, public safety or the environment, or an improper act or omission that jeopardizes the proper functioning of the company. A public interest is in any event at stake if the act or omission affects more than just personal interests and is either part of a pattern or structural in nature, or is serious or broad in scope; or
- Any other (suspicion of) offence or risk that may qualify as a (suspicion of a) wrongdoing as defined in the Dutch Whistleblower Protection Act.

(collectively Reportable Concerns)

Please note: If you, as a Whistleblower, or your concern is not listed above, the rules outlined in the Schaeffler Whistleblowing Guidance apply fully to your report (meaning this Annex does not apply).

We also want to re-emphasize that, even if your concern is listed above, you are free to choose between central and local reporting.

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How to make a report on Reportable Concerns?

The internal reporting channel is hosted by a third-party whistleblowing system administrator and Whistleblowers can make a report through the following local reporting channel:

Website portal at [SpeakUp](https://schaeffler.speakup.report/en-GB/speakup-line/home) (<https://schaeffler.speakup.report/en-GB/speakup-line/home>) by opting for the "local report" option.

A report can be made in writing or verbally through the phone or other voice message system in any language to the *Local Compliance Representative*.

At the Whistleblower's request, reports may be made in a physical meeting (or, with the Whistleblower's consent, during a videoconference). If a physical meeting is preferred, the Local Compliance Representative who is responsible for the Whistleblower's location will schedule a meeting.

A list of Local Compliance Representatives is available at the Schaeffler group webpage under the link 'Whistleblowing System'.

The Whistleblower is also authorized to consult an internal or external advisor in confidence about the (suspicion of a) wrongdoing.

Please note: The central reporting channel which is administered by the Compliance Forensics & Investigations department at Herzogenaurach, Germany, at [SpeakUp](https://schaeffler.speakup.report/en-GB/speakup-line/home) (<https://schaeffler.speakup.report/en-GB/speakup-line/home>) (please see the Schaeffler Whistleblowing Guidance for more details) remains available.

The central reporting channel is specifically available for reporting "Group-Relevant Compliance Violations," which include particularly severe, actual, or suspected acts such as:

- Corruption of public officials
- Violations of antitrust law
- Money laundering or terrorism financing activities
- Systematic violations of books & records and reporting obligations
- Systematic violations of data protection laws and regulation
- Systematic violations of export control law
- Systemic violations of human rights or environmental law

Group relevance is also indicated where general management levels or several legal entities are involved.

Reports filed via the central reporting channel will be processed in accordance with Group Instruction *IN000003 Dealing with Leads of Compliance Violations and Internal Investigations* and the *Schaeffler Whistleblowing Guidance*. As Schaeffler AG is incorporated in Germany, the handling of these reports is governed primarily by German or directly applicable European law, such as GDPR or EU Directives transposed into national law.

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Is anonymous reporting allowed?

Yes, in this regard there are no deviations from the Whistleblowing Guidance.

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Is the information kept confidential?

Access to the personal data of the Whistleblower and any third parties referenced in the report is strictly limited to those with a "need to know." This means that information will only be shared with individuals whose responsibilities require them to have access to it in order to handle the report.

All those involved in handling a report shall not disclose the identity of the Whistleblower without the Whistleblower's explicit written consent and shall treat information regarding the report confidentially. Furthermore, all those involved in handling a report shall not disclose the identity of the advisor without the explicit written consent of both the Whistleblower and the advisor.

The Compliance Forensics & Investigations department is authorized by the Local Compliance Representative to investigate reports submitted locally, however, which people and teams are considered to have a "need to know" regarding information relevant to the investigations they assist will be assessed on a report-by-report basis.

The "need-to-know" principle also governs disclosure of information in reports that are likely to have implications for the wider group, especially when collaboration with other departments is necessary. Before disclosing such information, the legitimacy of the request for the data must be determined.

If a suspected wrongdoing or irregularity is reported via the confidential advisor and the Whistleblower has not given consent to disclose their identity, all correspondence regarding the report shall be sent to the confidential advisor, who shall promptly forward it to the Whistleblower.

Anonymized sharing of factual information is not restricted, provided that the factual information is shared according to the "need-to-know" principle.

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Are Whistleblowers protected differently than to the Whistleblowing Guidance?

No. In this regard the Annex does not deviate from the Whistleblowing Guidance.

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Who will follow up on the reports and what happens next?

The Local Compliance Representative is the local contact point for potential Whistleblowers who decide to report locally. Usually, Local Compliance Representatives receive reports via the electronic reporting tool. If a report was received in person, the Local Compliance Representative will register the report within the electronic reporting tool.

If so assigned by the Local Compliance Representative, the Compliance Forensics & Investigations department at Schaeffler AG in Herzogenaurach, Germany, may investigate a report received through local reporting channels on behalf of the local Schaeffler entity. If a "Group-Relevant Compliance Violation" is potentially involved, the Local Compliance Representative will escalate the report to the Compliance Forensics & Investigations department if this is deemed necessary and relevant by the Local Compliance Representative.

Despite any central involvement, the local Schaeffler entity, acting through its Local Compliance Representative, remains independent in its communication with the Whistleblower (e.g., providing feedback and follow-up within statutory deadlines) and in all follow-up actions and decisions related to the investigation's outcome (e.g., disciplinary measures).

Therefore, the Local Compliance Representative will issue an acknowledgement of receipt to the Whistleblower no later than seven (7) calendar days following the receipt of the report.

Furthermore, the Local Compliance Representative provides feedback to the Whistleblower within three (3) months

of acknowledging receipt to the extent reasonable and permitted by data privacy laws and regulations, about the planned or completed actions taken in response to their report and the rationale behind those actions. If the investigation is ongoing within this timeframe, the Whistleblower will receive a high-level status update.

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What happens to the report – how long is it stored?

The personal data of the Whistleblower, including the data provided within the report will be deleted once it is no longer necessary for the purpose it was collected for unless, inter alia, there is a legal obligation or a right to keep the data. Hence, reports will be deleted according to the implemented data deletion concept, adhering to GDPR requirements.