



## Procedure Reports – Whistleblowing

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## 1. Preamble

This procedure is part of the protection of people who report a violation of regulatory provisions ("whistleblower" according to Anglo-Saxon terminology).

The role of the whistleblower is central to bringing out violations provided that he or she is adequately protected from any reprisals, discrimination and other possible negative consequences. Otherwise, potential whistleblowers would be discouraged from reporting violations of which they are aware.

In the private sector, the protection of whistleblowers was first ensured by Law no. 179 of 30 November 2017 ("Provisions for the protection of whistleblowers of crimes or irregularities of which they have become aware in the context of a public or private employment relationship").

In particular, Law no. 179 of 30 November 2017 established that the Organization, Management and Control Models adopted pursuant to art. 6 of Legislative Decree no. 231 of 8 June 2001 ("Models") provide:

- one or more channels through which top management or subjects subordinated to the direction and supervision of others can submit – in order to protect the integrity of the entity – reports of significant unlawful conduct pursuant to Decree no. 231 of 8 June 2001 or violations of the Model, of which they have become aware in the performance of their duties;
- the protection of the confidentiality of the identity of the Whistleblower;
- the prohibition of reprisals or discriminatory acts, both direct and indirect, against the Whistleblower;
- a disciplinary system that includes sanctions applicable to those who violate the measures put in place to protect the Whistleblower.

This legislation has led to an update of the Model adopted by Knorr-Bremse Rail Systems Italia S.r.l. ("Model 231") and to the implementation of the Knorr-Bremse Group platform (<https://secure.ethicspoint.eu/domain/media/en/gui/113237/index.html>) as a channel for receiving reports of potentially unlawful conduct and compliance incidents.

The regulatory framework for the protection of whistleblowers has been further strengthened and expanded by the provisions of Legislative Decree no. 24 of 10 March 2023 ("Implementation of the Directive (UE) 2019/1937 of the European Parliament and of the Council, of 23 October 2019, on the protection of persons who report breaches of Union law and laying down provisions concerning the protection of persons who report breaches of national legislation").

The legislation that has come into force provides, in addition to the internal reporting channels, the activation of an external reporting channel by ANAC and the possibility of resorting to Public disclosure if certain conditions are met. The legislator has strengthened measures to protect the Whistleblower and introduced measures to support him, as better specified below.



This procedure is an integral part of the Model 231 adopted by Knorr-Bremse Rail Systems Italia S.r.l. in accordance with Legislative Decree no. 231 of 8 June 2001 ("**Legislative Decree 231/2001**") and related rules on the administrative liability of entities and therefore applies to unlawful conduct relevant to the Decree and violations of the provisions of Model 231.

This procedure does not replace the channels implemented by the Knorr-Bremse Group for reporting violations of the Code of Conduct and Group Policies or other unlawful conduct, for which reference is made to the "*Rules of Procedure for Internal Investigations*" procedure.

## 2. Purpose

The purpose of this procedure is to:

1. clarify who can submit Reports and what can be the subject of a Report (see **par. 4** "Subjective and objective scope");
2. provide the Whistleblower with clear operational indications regarding the object, content, Recipient and methods of transmission of the internal Report, as well as regarding the forms of protection that are offered to him (see **par. 5** "Internal reporting channels" and **par. 12** "Prohibition of reprisals");
3. regulate the process of management of the internal Report by the Recipient of the Report itself (see **par. 6** "How to manage internal Reports");
4. provide the Whistleblower with operational indications regarding the conditions for submitting an external Report (cf. **par. 11** "External reporting channel and Public disclosure")

## 3. Definitions

For the purposes of this procedure, the following definitions are listed; for further definitions, please refer to the art. 2 of Legislative Decree 24/2023, attached to this document:

- a) **«Report»** means written or oral communication on information about violations;
- b) **«Public disclosure»** or **«Publicly disclosing»**: make information about violations publicly available through press or electronic media or in any case through mass media suitable for reaching a large number of people;
- c) **«Reporting person»** or **«Whistleblower»**: the individual who submits the Report or makes a Public disclosure of information about violations which he has become aware in his or her Work context;
- d) **«Facilitator»**: an individual assisting the Whistleblower in the Reporting process, operating within the same Work context and whose assistance must be kept confidential;
- e) **«Work context»**: the work or professional activities, present or past, carried out in the context of the legal relationship with the entity, through which, regardless of the nature



of such activities, a person acquires information on violations and in the context of which he or she could risk reprisals in the event of a Report or Public disclosure or report to the judicial or accounting authority;

- f) «**Involved person**» or «**Reported person**»: the individual or the legal entity named in the internal or external Report or Public disclosure as the person to whom the violation is attributed or as the person otherwise involved in the violation reported or publicly disclosed;
- g) «**Recipient**»: the individual/entity appointed by Knorr-Bremse Rail Systems Italia S.r.l. to manage whistleblowing Reports pursuant to Legislative Decree 24/2023;
- h) «**SB**»: Supervisory Board that Knorr-Bremse Rail Systems Italia S.r.l. has appointed pursuant to Legislative Decree 231/2001 with the task of supervising the effective implementation of Model 231.

## 4. Subjective and objective scope

Under the legislation, the **Whistleblower** is "the individual who submits the Report or makes Public disclosure of information on violations acquired in the context of his or her Work context".

The Whistleblower may be, by way of example, an employee; an occasional worker; a trainee (paid or unpaid); a collaborator or a self-employed worker who works for the Company; a freelancer or a consultant who works for the Company; a shareholder; a person with administrative, management, control, supervisory and representative functions.

In accordance with the applicable provisions, **violations** that can be reported according to this procedure are "behaviors, acts or omissions that harm the public interest or the integrity of the public administration or private legal entity" the Whistleblower has become aware of in the context of his or her Work context and/or in the context of work or professional activities carried out for the Company, consisting of:

### I) **Violations of national law:**

- relevant crimes pursuant to Legislative Decree 231/2001;
- violations of Model 231 adopted by the Company.

### II) **Violations of European Union (EU) law:**

- violations of EU legislation and its national implementing provisions, e.g. on public contracts, prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; protection of privacy and protection of personal data and security of network and information systems;
- acts or omissions affecting the financial interests of the European Union;
- acts or omissions concerning the internal market of the European Union which affect the free movement of goods, persons, services and capital, including violations of the European Union's competition and State aid rules, as well as violations concerning the internal market related to acts which infringe the rules on corporation tax or



mechanisms in order to obtain a tax advantage which defeats the object or purpose of the purpose of the applicable corporate tax legislation;

- acts or conduct that nullify the object or purpose of the provisions of the European Union in the sectors indicated above in the previous points.

**III) Violations of Union restrictive measures referred to in Chapter I-bis of Title I of Book II of the Criminal Code, as well as Article 12, paragraph 1-bis of Legislative Decree no. 286 of 25 July 1998.**

This procedure does not apply to:

- disputes, claims or requests related to a personal interest of the Whistleblower and which relate exclusively to his/her individual employment relationships, or inherent to his/her employment relationships with hierarchically superior people;
- violations of laws, human rights, the Code of Conduct and the Guidelines adopted by the Knorr-Bremse Group, which can be reported in accordance with the provisions of the "*Rules of Procedure for Internal Investigations*", to which reference is made.

It should be noted that information on violations must be learned in the working context of the Whistleblower, the complainant or who publicly disclose and it may concern violations committed (or not yet) that the Whistleblower, reasonably, believes may be committed on the basis of concrete elements.

Reports may relate to information not only acquired during the relationship with the Company, but also during the recruiting process or other pre-contractual phases. Reports may also be made during the trial period or after the termination of the relationship with the Company if, respectively, the information on violations was acquired during the recruiting process or in other pre-contractual phases or during the employment relationship.

## 5. Internal reporting channels

To submit an internal Report, the Company makes the following channels available to all entitled individuals.

### 5.1. IntegrityVoice

A dedicated environment has been configured within the Knorr-Bremse Group's *IntegrityVoice* platform. The platform allows to collect Reports in written form using electronic methods.

The platform can be accessed via the Knorr-Bremse Group intranet and the company website and will be featured in the company's compliance documentation.

To access the platform via the Knorr-Bremse Group intranet, you need to follow these steps:



- a) Log in to the Knorr-Bremse Group intranet at: <https://home.corp.knorr-bremse.com/dashboard/>;
- b) Click on "Whistleblower-Hotline" at the top right which will take you to the page dedicated to "IntegrityVoice" platform, also accessible by clicking the "Report Online" icon: <https://secure.ethicspoint.eu/domain/media/en/gui/113237/report.html>.

To access the platform through the company website, you must follow the following steps:

- a) enter the company website at the link: <https://rail.knorr-bremse.com/it/it/about-us/knorr-bremse-in-italy/>;
- b) scroll down to the "Quick links" section and click on "Compliance, Human Rights & Whistleblowing" which will bring you to the page of the Knorr-Bremse Group website dedicated to Compliance topic, also accessible to the following link: <https://www.knorr-bremse.com/en/company/compliance/>;
- c) Scroll down to the "Submit a Report" section and click on "IntegrityVoice – Reporting Line" which will take you to the page dedicated to "IntegrityVoice" platform, also accessible by clicking the "Report Online" icon: <https://secure.ethicspoint.eu/domain/media/en/gui/113237/report.html>.

The internal reporting channel guarantees the possibility of submitting Reports anonymously. Anonymous Reports will be taken into consideration only if they are sufficiently detailed and documented, i.e. such as to bring out facts or situations referring to specific or determinable contexts and therefore to allow the analysis of the case.

In any case, anonymous Reports will be treated as ordinary Reports. However, where the Whistleblower is subsequently identified, the Report will be treated in compliance with the confidentiality obligations set out in this procedure.

The Report is assigned a randomized number ("Report Key") and the Whistleblower is asked to choose a password to allow him to monitor the progress of the Report, integrate it and communicate with the Recipient.

Reports submitted via the internal reporting channel will be received by the Knorr-Bremse Group Compliance Department.

In order to allow the Knorr-Bremse Group Compliance Department to carry out the necessary and appropriate checks and assessments to verify the validity of the facts covered by the Report, the Whistleblower must describe the facts covered by the Report as clearly and completely as possible.

## 5.2. Face-to-face meeting

At the request of the Whistleblower, Reports can be made by scheduling a face-to-face meeting with the HR & Legal Director of the Company. The meeting will be scheduled within a reasonable time.



The face-to-face meeting, subject to the consent of the Whistleblower, will be documented by recording or by special meeting minutes that may be subject to verification and correction by the Whistleblower himself/herself, as well as confirmation by his/her own signature.

In compliance with the applicable regulations, the HR & Legal Director will deliver to the Whistleblower the "Privacy Notice on the processing of personal data for the handling of reports on violations – Whistleblowing", also published on the company Intranet.

## 6. How to manage internal Reports

Once the Report has been received, the Recipient will take care of:

- giving to the Whistleblower with confirmation of receipt of the Report within 7 days from the date of receipt and correctly following up on the Report received;
- carrying out a preliminary assessment of the admissibility of the Report received, in order to verify whether it is a Report that can be managed, in accordance with the provisions of the procedure. In the event that the Recipient receives an inadmissible Report, he/she will respond to the Reporter;
- if he/she believes that the Report is admissible, starting an internal investigation into the facts or conduct reported, to assess their validity;
- informing immediately the Chairman/Chairwoman of the Company's SB who, after the absence of conflict situations has been verified, will inform the SB, for the purposes of competence assessments;
- if the Recipient is the HR & Legal Director, informing immediately the Knorr-Bremse Group Compliance Department;
- requesting any additional information to the Whistleblower and keeping the dialogue with him/her;
- where necessary, acquiring deeds and documents from other competent offices, taking advantage of their support, involving third parties through interviews and other requests, always taking care that the protection of the confidentiality of the Whistleblower and the reported person is not compromised;
- providing feedback to the Report within three months of the release of the confirmation of receipt<sup>1</sup>.

In the handling of Reports and related internal investigation activities, the Recipient strictly complies with the provisions of Legislative Decree no. 24 of 10 March 2023.

In addition, the Recipient periodically communicates to the SB, the Board of Directors and, for information, to the Board of Statutory Auditors, the data and information, in aggregate and

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<sup>1</sup> It should be noted that it is not necessary to conclude the assessment activity within 3 months, as there may be reasons that require more time for verifications. In this case, however, it will also be necessary to communicate to the Whistleblower the subsequent final outcome of the investigation of the Report.



anonymised form, relating to the Reports received, as well as the results of the in-depth studies carried out and the internal assessments carried out.

In relation to reports deemed well-founded, the Recipient shall:

- make recommendations that he/she believes appropriate, including the possible promotion of disciplinary sanctions against the Reported person;
- identify the protective measures deemed necessary and/or actions aimed at filling any organisational or control gaps that have allowed or facilitated the commission of the offence/violation, and shall monitor its implementation by the internal functions involved;
- propose the possible opening of disciplinary proceedings against the author of the reported conduct (or against the Whistleblower, in the case of a defamatory, slanderous or unfounded Report made with intent or gross negligence);
- if necessary, propose the adoption of further internal measures (e.g. legal actions, removal from the register of suppliers, etc.).

The Reports and the related documentation are kept for the time necessary to process the Report and in any case no longer than two years from the first day of the year following the year in which the case was closed, in compliance with confidentiality obligations and the applicable legislation on the protection of personal data.

## 7. Confidentiality responsibility

Reports may not be used beyond what is necessary to adequately follow up on them.

The identity of the Whistleblower and any other information from which this identity may be deduced, directly or indirectly, may not be revealed, without the express consent of the Whistleblower, to persons other than those competent to receive or follow up on the Reports. Confidentiality also concerns the Facilitator, the Involved person or otherwise mentioned in the Report, as well as the content of the Report and the related documentation.

With reference to the Reports transmitted through the IT platform called "*IntegrityVoice*", the confidentiality of the identity of the Whistleblower, the Facilitator, the Involved person or the persons mentioned in the Report, as well as the content of the Report and the related documentation, is guaranteed by the adoption of encryption measures.

Confidentiality is also guaranteed in the case of Reports made via face-to-face meeting, as well as in the case of Reports submitted to a non-competent person, in the cases set out in paragraph 8 below.

The protection of confidentiality is also ensured in the judicial and disciplinary context. In particular, in the context of any disciplinary proceedings initiated by the Company against the alleged author of the violation, the identity of the Whistleblower cannot be revealed, where the challenge of the disciplinary charge is based on separate and additional findings with respect to the Report, even if consequent to it.



## 8. Reporting to an Unauthorized Person

If a Report is submitted to an individual/entity other than the Knorr-Bremse Group Compliance Department or the HR & Legal Director, the Receiver must transmit the Report without delay - and in any case within 7 days of its receipt - to the HR & Legal Director, giving contextual notice of the transmission to the Whistleblower. In the event that the Report concerns the HR & Legal Director, the Report must be forwarded through the "IntegrityVoice" platform to the Knorr-Bremse Group Compliance Department.

In this case, the Report will be considered a "Whistleblowing Report" and the Whistleblower will be able to benefit from the protection provided by Legislative Decree no. 24 of 10 March 2023 only if the Whistleblower expressly declares that he or she wishes to benefit from whistleblowing protections or this intention is clearly inferred from the Report. Otherwise, where the Whistleblower does not expressly declare that he or she wishes to benefit from the aforementioned protections, or this intention is not clearly inferred from the Report, the latter will be treated as an ordinary Report.

## 9. Conflicts of interest scenarios

In the event that the Report concerns the Knorr-Bremse Group Compliance Department, the Whistleblower must submit the Report via the face-to-face meeting with the HR & Legal Director.

On the contrary, in the event that the Report concerns the HR & Legal Director, the Whistleblower must submit the Report through the "IntegrityVoice" platform.

## 10. Processing of personal data

Knorr-Bremse Rail Systems Italia S.r.l. is the data controller pursuant to Regulation (EU) 2016/679 ("GDPR") and communicates a specific privacy notice in this regard. The personal data of the whistleblowers, the reported persons and all parties involved in the Report are processed for the exclusive purpose of fulfilling the legal obligations provided for in paragraph 6 and, in any case, in compliance with the provisions of Regulation (EU 2016/679), Legislative Decree 196/2003 and Legislative Decree 51/2018.

The processing is carried out using manual, computerised and telematic tools, in such a way as to guarantee the security and confidentiality of the data in full compliance with the provisions of the law and regulations in force.

The management of Reports is carried out directly by the Data Controller's organisation, through appropriately designated and instructed subjects, who act as Authorised Persons.

Pursuant to art. 6 and 7 of the GDPR, in order to be able to use the identity of the Whistleblower and any other information from which this identity can be inferred, directly or indirectly, for the



reasons expressly provided for in art. 12 of Legislative Decree 24/2023, the data controller, through specifically authorized parties such as the persons responsible for managing the Report, is obliged to request the Whistleblower to give his consent to the processing of personal data for the specific processing.

## 11. External reporting channel and Public disclosure

The use of the internal reporting channel made available by Knorr-Bremse Rail Systems Italia S.r.l. should be considered preferential, as it guarantees greater timeliness and efficiency in the management of Reports.

However, the Whistleblower is given the opportunity to use the external channel established by the Italian Anticorruption Authority (ANAC), in compliance with the provisions of art. 7 of Legislative Decree 24/2023.

In particular, the Whistleblower may use the external reporting channel made available by ANAC, if one of the following conditions is met:

- the internal reporting channels should not be active or if they do not comply with the provisions of law;
- the Report submit via the internal reporting channels has not been followed up;
- the Whistleblower has reasonable grounds to believe that, if he or she made an internal Report, it would not be followed up effectively or that the same Report could determine the risk of reprisal;
- the Whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest.

Relevant information and instructions regarding the external Reports managed by ANAC can be found on the ANAC website at: <https://www.anticorruzione.it/-/whistleblowing>.

The Whistleblower may also make use of the Public disclosure if one of the following conditions is met:

- the Whistleblower has previously submitted an internal and external Report or has directly made an external Report and has not been responded to within the established deadlines;
- the Whistleblower has reasonable grounds to believe that the violation may constitute an imminent or obvious danger to the public interest;
- the Whistleblower has reasonable grounds to believe that the external Report may involve the risk of reprisal or may not be effectively followed up due to the specific circumstances of the specific case, such as those in which evidence may be concealed or destroyed or in which there is a well-founded fear that the person who received the Report may be colluding with the author of the violation or involved in the violation itself.



## 12. Prohibition of reprisal

The Company does not tolerate threats, reprisal and/or discrimination against the person who makes a Report, a complaint or a Public disclosure (so-called "prohibition of reprisal").

Reprisals are not allowed in any form they take: acts, measures, behaviour or omissions in the Work context. In line with the provisions of Legislative Decree no. 24 of 10 March 2023, protection also applies in cases where reprisals are only attempted or threatened.

Retaliatory and/or discriminatory measures, directly and/or indirectly related to the Report, complaint or Public disclosure, are intended by way of example and not limited to: dismissal, suspension, disciplinary action, job changes, intimidation, harassment, discrimination or otherwise unfavourable treatment.

The protection is also extended to subjects (persons and legal entities) other than the Whistleblower, the person who has filed a complaint or made a Public disclosure who, due to the role they have had in the Reporting process or the particular relationship that binds them to the Whistleblower, indirectly suffer reprisals.

These subjects are:

- the Facilitators, i.e. those who assist the Whistleblower in the Reporting process and operate within the same Work context;
- the persons in the same working context as the Whistleblower, the person who has filed a complaint with the judicial or accounting authority or the person who has made a Public disclosure and who are linked to them by a stable emotional or family bond within the fourth degree;
- the work colleagues of the Whistleblower or of the person who has filed a complaint with the judicial or accounting authority or made a Public disclosure, who work in the same Work context as the same and who have a habitual and current relationship with said person;
- to entities owned by the Whistleblower or by the person who has filed a complaint with the judicial or accounting authority or who has made a Public disclosure or for which the same persons work, as well as to entities operating in the same working context as the aforementioned persons.

All the above-mentioned subjects can turn to the judicial authority or report the reprisal and/or discrimination, even if only attempted or threatened, that they believe they have suffered to ANAC (Italian Anticorruption Authority). ANAC is assigned the task of ascertaining whether reprisal and/or discrimination is consequent to the Report, complaint, Public disclosure made.

Protection will not be guaranteed if the criminal liability of the Whistleblower for the crimes of defamation or slander or in any case for the same crimes related to the report, or civil liability, for having reported false information reported with intent or gross negligence, is ascertained, even with a non-final judgment of first instance. In these cases, the Whistleblower (if he or she



is a person who carries out his or her work at the Company) will be sanctioned in accordance with the disciplinary system set out in Model 231.

## 13. Support measures

The list of Third Sector entities that provide Reporting persons with support measures is established at ANAC. The list is published by ANAC on its website. The support measures provided by the institutions consist of information, assistance and advice free of charge on how the Reports have to be made and on protection from reprisals offered by national and European Union regulatory provisions, on the rights of the Involved person, as well as on the terms and conditions of access to legal aid.

The judicial authority or the administrative authority to which the Whistleblower has turned in order to obtain protection from reprisal, may request information and documents from ANAC regarding any Reports submitted.

## 14. Limitation of Liability

The Whistleblower who reveals or disseminates information on violations covered by the obligation of secrecy, or relating to the protection of copyright or the protection of personal data or reveals or disseminates information on violations that offend the reputation of the Involved or Reported person, is not punishable, when, at the time of the disclosure or dissemination, there were reasonable grounds to believe that the disclosure or dissemination of the same information was necessary for disclose the violation and the Report, Public disclosure or complaint to the judicial or accounting authority has been made in the manner required.

When the above scenarios occur, any further liability of a civil or administrative nature is also excluded.

Unless the fact constitutes a crime, liability, including civil or administrative liability, for the acquisition of information on violations or for access to them is excluded.

Criminal liability and any other liability, including civil or administrative liability, is not excluded for conduct, acts or omissions not related to the Report, the report to the judicial or accounting authority or Public disclosure or that are not strictly necessary to reveal the violation.

## 15. Coordination with the SB

In accordance with the provisions of Legislative Decree 231/2001, Knorr-Bremse Rail Systems Italia S.r.l. has appointed a Supervisory Board with the task of supervising the effective implementation of Model 231 and ensuring that it is updated.

In order to allow the SB to carry out its tasks, it must be promptly informed of the reports submitted through internal reporting channels, in writing or through a face-to-face meeting.



In particular, it is expected:

- the transmission to the Chairman/Chairwoman of the SB of an immediate information for all Reports concerning Knorr-Bremse Rail Systems Italia S.r.l. The Chairman/Chairwoman of the SB, having verified the absence of situations of conflict of interest, will inform the Supervisory Board;
- the transmission to the SB of periodic information on the functioning of the internal reporting channel (i.e. transmission, in aggregate and anonymized form, of the data concerning the reports received and managed and the related outcome).

The information to the SB and its Chairman/Chairwoman may also be transmitted by e-mail and must be carried out in compliance with the confidentiality obligations referred to in paragraph 7 (therefore, without revealing the identity of the Whistleblower and the other persons involved or mentioned in the Report).

If the SB deems that the Report may constitute a relevant crime pursuant to Legislative Decree 231/2001 or a violation of Model 231, it may, after coordination with the Recipient, take over the investigations, request to participate in them and/or follow their evolution, formulate observations and carry out, if deemed appropriate, further investigations within its competence.

The SB must also be kept updated on the progress of the investigation and its outcome and may suggest any checks to be carried out or improvement actions to be taken, as well as request the update of Model 231, if deemed necessary.

Please also refer to the provisions of the "Procedure on 231 Information Flow to the SB".

## 16. Consequences of violation of this procedure

The Company will not tolerate any violation of this procedure. Any reprisal, obstructive conduct or attempted obstruction of reporting, as well as violations of confidentiality obligations will have the consequences provided for by the disciplinary system referred to in Model 231.

## 17. Concluding instructions

In case of doubt, contact the Supervisory Board ([kbrsi.organismo.vigilanza@knorr-bremse.com](mailto:kbrsi.organismo.vigilanza@knorr-bremse.com)).