

WHISTLEBLOWING DISCLOSURE

Foreword

This notice is addressed to all persons who deal with Brita Itali Manufacturing S.r.l. and are entitled to report any corporate wrongdoing in which they were directly involved or of which they became aware.

The purpose of this notice is to inform potential whistleblowers in a clear and concise manner about the reporting channels made available for so-called whistleblowing, its mechanism of operation, the procedural process and deadlines for feedback, and the Company's compliance with the relevant legal provisions.

The information is made available and known to potential stakeholders through:

- publication on the website <https://www.britaitaliamanufacturing.it> so as to be made available to external parties and made available to employees of Brita Italia Manufacturing Srl;
- Posting on the Company's corporate bulletin boards;

Reporting wrongdoing or irregularities - Whistleblowing

Legislative Decree 24/2023 introduced the discipline of "protection of persons who *report violations of Union law and laying down provisions concerning the protection of persons who report violations of national regulatory provisions.*"

Subject of reports

Reporting Persons may make Reports of Violations consisting of behaviors, acts or omissions, which are detrimental to the integrity of the Company, of which the Reporting Person has become aware in the context of his or her Work Context and relating to:

- i. illegal conduct relevant under Legislative Decree June 8, 231/2001 and violations of Model 231;
- ii. Offenses that fall within the scope of application of the European or national legislation set forth in the Annex to the Decree or the domestic legislation implementing the acts of the European Union set forth in the Annex to Directive (EU) 2019/1937 (although not included in the Annex to the Decree), with respect to the following areas: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport 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;
- iii. acts or omissions that harm the financial interests of the European Union (by way of example, fraud, corruption, and any other illegal activity related to European Union expenditures);
- iv. acts or omissions concerning the internal market (by way of example: competition and state aid violations);
- v. acts or conduct that frustrate the object or purpose of the provisions set forth in the acts of the European Union.

The Report should have as its **object**:

- Violations committed or likely to have been committed, based on reasonable and substantiated suspicion;
- Violations that have not yet been committed but that the Reporter believes may be committed, based on well-founded and circumstantiated suspicions;
- Conduct aimed at concealing the above Violations.

Excluded are:

- disputes, claims or demands related to a personal interest of the Whistleblower that relate exclusively to his or her individual working relationships, or inherent in his or her working relationships with hierarchically subordinate figures;
- Defense and national security reports;
- reports relating to violations already regulated in the directives and regulations of the European Union and in the implementing provisions of the Italian system, indicated in Part II of the Annex to the Decree, which already guarantee special reporting procedures in some special sectors (financial services; prevention of money laundering and financing of terrorism; security in transport; environmental protection).

Information on reportable or reportable Violations also does **not** include information that is patently unsubstantiated, information that is already totally in the public domain, as well as information acquired only on the basis of poorly reliable indiscretions or rumors (*so-called rumors*).

Form and minimum content of the Report

It is necessary for the Report to be as circumstantial as possible and to offer as much information as possible in order to enable its appropriate handling and follow-up.

To this end, the Report must contain the following essential elements:

- a. subject matter: a clear description of the Violation that is the subject of the Report, including the circumstances of time and place in which the facts/behavior described were committed;
- b. Reported Person and Other Individuals Involved: any element (such as company function/role) that allows easy identification of the alleged perpetrator(s) of the reported Violation or other individuals who may be involved.

In addition, the Reporting Officer may indicate/provide the following additional items:

- their own generalities;
- any documentation that may confirm the merits of the Violation or better substantiate it;
- Any other information that would facilitate the collection of evidence on what was reported.

Please note that the Report must NOT take an insulting tone or contain personal insults. The use of such expressions may be submitted by the Reporting Manager to the appropriate corporate functions for appropriate evaluations, including disciplinary ones.

Management of reporting

The report will be received by the Reporting Manager identified and appointed by the Company in the person of Dr. Kathrin J. Niewiarra, bleu&orange®.

Following the report:

- acknowledgement of receipt will be given no later than 7 days after receipt;
- an internal investigation will be launched to ascertain the facts that are the subject of the report. Therefore, it is requested that reports be as circumstantial as possible and offer as much information as possible in order to enable the appropriate bodies to carry out the necessary checks.
- clarifications, insights, documents, or others may be requested, while respecting the confidentiality of the reporter and ensuring effective handling of the procedure by the person who took the report.
- The outcome of the conclusion of the internal investigation will be sent.

Internal signaling channels:

The Company has complied with its obligations under Legislative Decree 24/2023 and has:

- implemented an **internal computer (equipped with encryption tools) and paper channel that** can protect the confidentiality of the reporter;
- identified a **Reporting Manager** in charge of autonomous, independent and trained person;
- Drafted and approved **internal ad hoc corporate procedure** for managing the process;
- Implemented a **training plan**.

As for the internal IT reporting channel, the Company has made the following channels available for the reporting of misconduct by employees, collaborators, directors, members of corporate bodies, and third parties (so-called whistleblowers):

- IT platform available at the link <https://brita.hintbox.de/areas>
- Internal paper reporting channels (by mail).

a) Reporting by means of the internal paper channel

The report should be addressed to to the attention of Attorney Dr. Kathrin J. Niewiarra, as Manager of the Whistleblowing Channel of Brita Italia Manufacturing S.r.l. at Philippstrasse 11, 14059 Berlin, Berlin, Germany], marked "confidential and personal."

It is advisable for the report to be placed in two sealed envelopes, including, in the first, the identifying data of the reporter, together with an identity document; in the second, the subject of the report; both envelopes should then be placed in a third envelope bearing, on the outside, the words "confidential to the reporting manager." This is done in order to ensure the confidentiality of the reporter.

b) Reporting by means of the internal computer channel

The Company has adopted a platform for whistleblowing reports provided by a specialized service provider. The Whistleblowing Platform is structured to ensure that:

- during the reporting process, the information acquired respects the principles of personal data protection and maximum confidentiality. This is done through the adoption of encryption techniques and the implementation of technical-organizational security measures defined, evaluated and implemented also in light of an impact assessment under Article 35 of the GDPR, carried out prior to processing;
- only the Reporting Manager and persons involved in the management of the Reporting, authorized by the Company to process personal data, have access to the relevant information;
- Is continuously available 24/7.

Access to the WB Platform can be directly through the following URL: <https://brita.hintbox.de/report>

When filling out the Report collection form, the Reporting Officer may also choose to communicate anonymously with the Reporting Manager.

When submitting the Report, the Platform provides on-screen credentials to the Reporting Officer that enable him or her to later retrieve the submitted Report, check its status, obtain outcome information, and communicate with the Reporting Manager.

The Reporting Manager accesses the IT platform to view all Reports received and carry out verification activities.

External signaling

The Reporting Person may also submit an External Report to the National Anti-Corruption Authority (ANAC) albeit only residually and, specifically, only when the following conditions are met:

- i. the internal reporting channel adopted by the Company is not active or is active but does not comply with the requirements of Legislative Decree 24/2023;
- ii. the Internal Reporting submitted according to the terms of this procedure has not been followed up;
- iii. the Reporting Person has well-founded and substantiated reasons to believe that, if he or she made an internal Report, it would not be effectively followed up, or the same may result in the risk of Retaliation;
- iv. the Reporting Person has reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest;
- v. if the case of conflict has not been regulated in this internal procedure, whether the Whistleblowing Committee handling the internal Whistleblowing Report has a conflict of interest with respect to a specific Whistleblowing Report (as, for example, a Whistleblower or a Whistleblower).

The external Reporting channel established by ANAC guarantees, in the same way as the above-mentioned internal channel defined by the Company, the confidentiality of the identity of the Reporting Person, the content of the Reporting, the Person involved and any persons involved in the Reporting¹.

External Reports are made in written form through the IT platform made available by ANAC on its website in the section dedicated to "*Whistleblowing*." Whistleblowing may also be carried out orally through telephone lines or voice messaging systems, or at the request of the Reporting Person, through a face-to-face meeting set within a reasonable period of time; the methods of access to these channels and the relevant instructions are specified by ANAC on its website.

Public disclosure

The Reporting Person is also granted the opportunity to make a Public Disclosure if one of the following conditions is met:

- i. the Reporting Person has previously made an internal and/or external Report and has not received feedback within the timeframe provided in this procedure regarding the measures planned or taken to follow up the Report;
- ii. the Reporting Person has probable cause to believe that the Violation may constitute an imminent or obvious danger to the public interest;
- iii. the Reporting Person has well-founded reason to believe that the External Reporting may involve the risk of Retaliation or may not be effectively followed up due to the specific circumstances of the particular case, such as those where evidence may be concealed or destroyed or where there is well-founded fear that the Reporting Person may be colluding with or involved in the Violator.

Once the report is made, is the confidentiality of the reporter protected?

Brita SE is committed to ensuring that those who have made relevant reports, in the reasonable belief based on facts, are not subject to any kind of retaliation. Specific measures are, in fact, in place to protect the Whistleblower so that they are not subject to retaliation, discrimination or, in any case, penalization related to the report. These guarantees consist, on the one hand, in the prohibition of retaliation for the reports made placed on the employer, and on the other, in the regime of nullity of retaliatory acts that may be suffered in violation of this prohibition.

[1] For more information in relation to the issues that can be reported, take a look at Legislative Decree 24/2023, available in the [Official Gazette](#).

¹ Confidentiality is guaranteed even when the Report is made through channels other than those provided for by Legislative Decree 24/2023 or reaches personnel other than those in charge of processing Reports, to whom it is in any case transmitted without delay. The External Report submitted to a person other than ANAC is transmitted to ANAC, within 7 days from the date of its receipt, giving simultaneous notice of transmission to the Reporting Person.