

Procedure for whistleblowing complaints and reports to ZF Group

Responsible, fair and sustainable action is a priority for ZF Group and an integral part of our values. We are convinced that only such action leads to long-term success.

ZF Group follows different legal requirements e.g., the German Supply Chain Due Diligence Act (LkSG), the requirements from EU-Directive 2019/1937, and others.

The LkSG imposes certain requirements in connection with complaint procedures. In short, it requires ZF Group to provide potentially affected persons inside and outside of ZF Group effective and accessible ways to address their complaints. All complaints must be handled in a fair and transparent manner. The LkSG is not limited to ZF's operations in Germany, it also applies to its global operations, company suppliers, customers and other business partners. ZF Group is required by the LkSG to make its complaint procedure rules publicly available.

Inhalt

| | | |
|----|---|---|
| 1 | Corporate-wide rules of procedure for whistleblowing complaints and reports | 3 |
| 2 | Who can open a complaint or report? | 3 |
| 3 | What can I report? | 3 |
| 4 | Reporting channels for complaints or reports..... | 3 |
| 5 | Handling of reports within ZF Group | 4 |
| 6 | Confidentiality, protection of my identity | 4 |
| 7 | How do I know my complaint or report is being processed? | 4 |
| 8 | Will all complaints and reports be processed? | 4 |
| 9 | Processing of my report and feedback | 4 |
| 10 | How am I protected as a reporter? | 5 |

1 Corporate-wide rules of procedure for whistleblowing complaints and reports

ZF Group operates a corporate-wide, transparent, publicly available, and standardized complaint and reporting procedure that is fully accessible. All complaints and reports from employees or third parties are treated similarly insofar as it is legally permitted.

2 Who can open a complaint or report?

The complaint and reporting procedure is open to all ZF Group employees, customers, business partners and other external persons.

3 What can I report?

Any complaint or report of suspected or actual violations of laws or internal regulations that falls into one of the following categories:

- Violation of competition and antitrust law
- Corruption & Bribery
- Conflict of Interest
- Violation of Product Regulatory Compliance
- Fraud and Financial Reporting Concerns
- Anti-Money Laundering
- Violation of Data Privacy Laws
- Violation of export controls and sanctions regulations
- Environmental, Health and Safety (EHS) violations or concerns
- Violation of human rights
- Employment-related matters
- Other material violations of policies or law

4 Reporting channels for complaints or reports

ZF Group has various reporting channels for complaints or reports. Complaints and reports can be submitted via the “ZF Trustline” hotline 24 hours a day, 7 days a week (<https://www.bkms-system.net/zf>). They can be in writing or by phone – also anonymously if desired.

There is the option for the reporter to create a postbox to enable anonymous communication between the reporter and ZF Compliance.

The ZF Trustline is available in many different languages and is managed by an independent operator. The data is stored on protected servers and is encrypted so that the content of the complaints or reports is processed exclusively by ZF.

If you prefer to contact someone directly at ZF Group, feel free to get in contact with the ZF Compliance department via email: casemanagement@zf.com

5 Handling of reports within ZF Group

All complaints and reports, regardless of how they were submitted, are handled by the ZF Compliance Case Management Department. The Compliance Case Management Department reports directly to the Chief Compliance Officer, who has access to the Board of Management and the Supervisory Board of ZF Group. Employees of Compliance Case Management are subject to a special duty of confidentiality, are impartial, and have the necessary expertise to professionally handle complaints.

6 Confidentiality, protection of my identity

All complaints and reports may be submitted anonymously and ZF Group takes great care to protect you as a reporter and ensure your complaint or report is kept confidential. Confidential data may only be disclosed on an as-needed basis as permitted by law. These principles apply regardless of the reporting channel.

7 How do I know my complaint or report is being processed?

Within seven days of receipt of your complaint or report, you will receive an acknowledgement of receipt from ZF Group, provided that you have established a postbox within the ZF Trustline or have otherwise provided us with an opportunity to contact you.

8 Will all complaints and reports be processed?

ZF Group takes all complaints and reports seriously. The Compliance Case Management Department examines each report to clarify whether there is sufficient information to process the matter. We may request additional information from you.

9 Processing of my report and feedback

After Compliance Case Management examines your complaint or report, it may forward it to another responsible department within the company for handling and fact-finding or to a competent authority. All reports are recorded in the Case Management System.

The Compliance Case Management Department may itself handle the report or complaint. If an internal investigation is deemed necessary, an investigation project will be initiated. During the investigation, the Compliance Investigation Department reviews relevant documents, speaks with witnesses, and affected parties, and, if necessary, analyzes electronic data. If the report will be handled by a special department (e.g., HR) the reporter will be informed about that.

All employees who are involved in internal fact-finding activities must adhere to certain rules of conduct, including:

- The whistleblower must be protected! Neither names nor details may be disclosed without reason.
- Any clarification must be done fairly and with respect. All facts shall be evaluated objectively and conscientiously.
- The persons concerned have the right to be heard.
- Data and information must be treated confidentially.

- As soon as an employee notices that it is difficult for him or her to conduct the fact-finding objectively for personal reasons, he or she must report this conflict of interest.
- The responsible department will then transfer the case to another employee.

At the end of the fact-finding process, the results are summarized in a report that is distributed to relevant internal stakeholders. Results may include recommendations for disciplinary action or other remedial measures, including risk management and internal process measures.

The Compliance Case Management Department can close the case if the report was incomplete or not comprehensible.

Insofar as it is possible and legally permissible for us to do so, we will inform the reporter within three months of the measures taken – even if the fact-finding activities have not been completed by then.

10 How am I protected as a reporter?

ZF will not tolerate retaliation of any kind!

Persons who in good faith submit complaints or reports will be fully protected. If you believe you or anyone else has been retaliated against or in any way has been treated differently for submitting a complaint or report, you should inform our company immediately through any of its reporting channels (preferably via ZF Trustline).

We follow up on all plausible allegations of retaliation or mistreatment. Measures will be imposed in response to substantiated acts of retaliation.