BRERA HOLDINGS PLC

POLICY FOR COMPLAINTS REGARDING ACCOUNTING, INTERNAL CONTROLS OR AUDITING MATTERS

1. INTRODUCTION

Brera Holdings PLC (the "**Company**") is committed to full and accurate financial disclosure and to maintaining its books and records in compliance with all applicable laws, rules and regulations. The Company wishes to encourage employees, independent contractors, third-party vendors, customers and business partners to make the Company aware of any practices, procedures or circumstances that raise concerns about the integrity of its financial disclosures, books and records. Therefore, the Company has adopted this policy (the "**Policy**") to govern the receipt, retention and treatment of complaints regarding the Company's accounting, internal accounting controls or auditing matters, and to protect the confidential, anonymous reporting of employee concerns regarding questionable accounting or auditing matters. This Policy is in addition to the Company's Code of Ethics and Business Conduct, which describes the policy and procedures for reporting any illegal or unethical behavior.

For purposes of this Policy, an "**Accounting Complaint**" is a complaint about accounting, internal accounting controls, auditing matters or questionable financial practices, including but not limited to complaints of:

- fraud against investors, securities fraud, mail or wire fraud, bank fraud or fraudulent statements to the Securities and Exchange Commission (the "**SEC**") or the investing public;
- violations of SEC rules and regulations or any other laws applicable to the Company's financial accounting, maintenance of financial books and records, internal accounting controls and financial statement reviews or audits;
- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- significant deficiencies in or intentional noncompliance with the Company's internal accounting controls;
- misrepresentations or false statements regarding a matter contained in the financial records, financial reports or audit reports of the Company; and
- deviation from the full and fair reporting of the Company's financial condition.

2. REPORTING ACCOUNTING COMPLAINTS

For persons who wish to report an Accounting Complaint, the Company has established the following three (3) alternative procedures to report an Accounting Complaint:

A. <u>Telephone Hotline</u>: Any person may call 1-800-603-2869 (or for toll free international calls 800 31 26 4002) to report an Accounting Complaint. The phone call will be received by a third-party contractor specifically engaged to provide Accounting Complaint services.

B. Web Reporting URL: Any employee may also follow https://report.syntrio.com/breraholdings to report an Accounting Complaint. The link leads to an online Complaint Form through which an employee may submit an Accounting Complaint.

C. Audit Committee: Any person may report an Accounting Complaint to the Audit Committee directly, orally or in writing, marked CONFIDENTIAL and mailed to the following address: Brera Holdings PLC; Attention: Chair of Audit Committee, Connaught House, 5th Floor, One Burlington Road, Dublin 4, D04 C5Y6, Ireland.

Upon receipt of an Accounting Complaint, the Audit Committee will acknowledge receipt to the person reporting the Accounting Complaint, if possible.

3. REVIEW AND INVESTIGATION OF ACCOUNTING COMPLAINTS

Accounting Complaints received by the Audit Committee will be reviewed and investigated by the Audit Committee in conjunction with outside counsel or other advisor, expert or third-party service provider. If determined to be necessary by the Audit Committee, the Company shall provide for appropriate funding to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses. Unless otherwise directed by the Audit Committee, any person assigned to investigate an Accounting Complaint will report his or her findings and recommendations to the Audit Committee.

Upon receipt of an Accounting Complaint, and for the duration of any investigation, the Chairman of the Audit Committee shall submit a report to the Audit Committee (and any member of Company management that the Audit Committee directs to receive such report) on at least a quarterly basis that summarizes any Accounting Complaint made to the Audit Committee and shows specifically: (i) the complainant (unless anonymous, in which case the report will so indicate), (ii) a description of the substance of the Accounting Complaint, (iii) the status of the investigation, (iv) any conclusions reached by the investigator and (v) findings and recommendations. The Audit Committee shall review all Accounting Complaints periodically.

4. CONFIDENTIALITY AND ANONYMITY OF PERSONS REPORTING ACCOUNTING COMPLAINTS

While the Company prefers that persons reporting Accounting Complaints identify themselves to aid in the investigation, if necessary or desired, reports may be made anonymously. If requested by the employee, the Company will protect the confidentiality and anonymity of an employee who makes an Accounting Complaint to the fullest extent possible, consistent with the need to conduct an adequate review and investigation of the Accounting Complaint. The Company is not obligated to protect the confidentiality and anonymity of a non-employee person who makes an Accounting Complaint.

5. ACCESS TO REPORTS AND RECORDS REGARDING ACCOUNTING COMPLAINTS

All reports and records associated with Accounting Complaints are considered confidential information and access will be restricted to the members of the Audit Committee and such other persons reasonably determined by the Audit Committee to require such access.

6. DISCLOSURE OF INVESTIGATION RESULTS

Accounting Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any Company policy in place at the time.

7. RETENTION OF RECORDS

All Accounting Complaints and documents relating to an Accounting Complaint made through the procedures outlined in this Policy will be retained for at least five (5) years from the date of the complaint, after which time the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary.

8. NO RETALIATION

The Company will not discipline, discriminate against or retaliate against any person who reports an Accounting Compliant in good faith and will not tolerate any such action. It will abide by all laws that prohibit retaliation against employees who lawfully submit complaints under these procedures.

9. PERIODIC REVIEWS AND AMENDMENTS

The Audit Committee will periodically review this Policy. Any amendments to this Policy must be approved by the Audit Committee.

Adopted by the Board of Directors on December 20, 2023.