

## Whistleblowing Hotline Policy

### PURPOSE

**Emilceramica is committed to doing the right thing and deterring wrong behaviours. With the present Whistleblowing Hotline Policy (hereinafter the “Hotline Policy”), we want to provide an internal communication channel you can use to report violations or breaches, to the detriment of the corporate or collective interest, to the attention of an independent third party. This independent party will handle the reported matters in an objective and confidential manner, in accordance with current legislation.**

### LEGAL CONTEXT

On October 23, 2019 the European Directive (EU) 2019/1937 of the European Parliament and the Council (the “Whistleblowing Directive”) was adopted on the protection of persons who report breaches of Union law, in private and public sectors, that have been transposed into national legislations by EU Member States. The Whistleblowing Directive aims to ensure, on one hand, that there are sufficient tools for individuals to report breaches of legislation and, at the same time, to ensure a high level of protection for persons reporting breaches of Union law.

In Italy, the Whistleblowing Directive has been transposed by Legislative Decree no. 24/2023, in force since 30 March 2023.

#### 1 SCOPE

This Hotline Policy of Emilceramica S.r.l. (hereinafter “Emilceramica” or the “Company”) outlines the procedures for

- (i) the confidential submission of complaints by employees, consultants or persons related to Emilceramica, asserting they have relevant information on the complained facts or situation, and
- (ii) the receipt, retention and treatment of those complaints.

This Hotline Policy applies to the persons that report the following breaches, namely:

- a) Breaches relating to:
  - (i) public procurement;
  - (ii) financial services, products and markets, prevention of money laundering and terrorism financing;
  - (iii) product safety and product conformity;
  - (iv) transport safety;

- (v) environmental protection;
  - (vi) radiation protection and nuclear safety;
  - (vii) food and feed safety, animal health and welfare;
  - (viii) public health;
  - (ix) consumer protection;
  - (x) respect for privacy and protection of personal data and the protection of network and information systems;
- b) Breaches violating the financial interests of the European Union;
  - c) Breaches related to the EU's internal market, including breaches of Union rules relating to competition law and state aid;
  - d) Breaches of Legislative Decree No. 231/01 and of the Model adopted by the Company under Legislative Decree No. 231/01.

Complaints related to a personal interest of the whistleblower, which concern individual work relations or relations with a hierarchical superior or colleagues are not included by this Hotline Policy. For such complaints, please refer to the Human Resources Department.

## 2 INTERNAL REPORT

### 2.1 *SUBMISSION OF COMPLIANTS*

Any person may submit a concern or complaint covered by this Hotline Policy without fear of dismissal or retaliation of any kind. On the other hand, reporting person who failed to report suspect events covered by this policy will not be discharged, demoted, suspended, threatened, harassed or in any way discriminated against. However, abuse of the system may result in disciplinary action.

You may ask any doubt or information concerning the Hotline Policy, how it works and how complaints can be submitted, by contacting Emilceramica as follows:

<b>Emilceramica S.r.l. contact information</b>
<b>Phone:</b> 0039 0536 860 353
Emilceramica S.r.l. a Socio Unico Internal Audit Manager Via Ghiarola Nuova 29, 41042, Fiorano Modenese (MO)
<a href="mailto:hotline@emilceramicagroup.it">hotline@emilceramicagroup.it</a>

When reporting incidents, it is extremely important to provide as many details as possible. Reporting persons can report complaints, which will be confidentially handled, either anonymously or not, as follows:

**Online channel** for reporting: <https://secure.ethicspoint.com/domain/media/en/gui/55068/index.html>

**Telephone channel** for reporting:

<i>Country</i>	<i>Phone number</i>
Australia	1800952516
Belgium	0800-70-565
Brazil	0800-591-7285
Bulgaria	080046308
China	4001205015
France	0-800-90-94-53
Germany	0800-1817758
Great Britain	0800-090-3357
Ireland	1800851394
Italy	800580257
Luxembourg	80024957
Malaysia	1800810699
Mexico	8008770369
New Zealand	0800-425-128
Poland	800-005-252
Romania	0800-890-154
Russia	8 (800) 301-89-35
Spain	900751395
The Netherlands	0800-0228655
USA	1-888-566-4295

Vice President of Internal Audit is in charge of receiving the reports and will acknowledge receipt of the report to the reporting person within 7 calendar days of receipt.

## 2.2 REPORT FOLLOW-UP

Vice President of Internal Audit will send and share the received reports to Vice President of Human Resources who oversees the handling of reports together with Internal Audit Manager. Vice President of Human Resources together with Internal Audit Manager ensures diligent follow-up of reports, conducts the investigation and assesses the accuracy of the information reported on the breach. Moreover, Vice President of Human Resources together with Internal Audit Manager maintains communication with the reporting person and, where necessary, will ask for additional information.

Vice President of Human Resources together with Internal Audit Manager shares with Vice President of Internal Audit feedback on the actions planned or to be taken and the reasons for

that follow-up. Within 3 months from acknowledgement of receipt, Vice President of Internal Audit will provide the reporting person with written feedback.

### 3 EXTERNAL REPORT

Reporting persons are encouraged to report information on breaches internally. An internal report enables the entity in question to take swift and adequate action.

Reporting persons can also report breaches externally through the channel established by Italian Anti-Corruption National Authority (ANAC) through the following link:

<https://whistleblowing.anticorruzione.it/#/>

### 4 STORAGE OF REPORTS

Received reports will not be kept in the logbook referred to in the Hotline Policy beyond a maximum period of five years from the final outcome of the reporting procedure, unless a different retention period is provided for.

### 5 PROCESSING OF PERSONAL DATA

#### 5.1 *DURING THE INVESTIGATION*

The submission, processing, and investigation of reports within the context of this Hotline Policy involves the processing of personal data of the individuals concerned. The Data Controller is Emilceramica who may process the personal data exchanged within the context of this Hotline Policy.

This includes the personal data of the reporting person, protected persons, the affected individual, the person or legal entity to whom the breach is attributed or with whom that person is associated (hereinafter the ‘Affected Person’) and any other personal data included in the original report on the complaint.

The personal data exchanged within the context of this Hotline Policy are used to investigate the report with a view to taking any measures or imposing sanctions as in response to a reported breach and to safeguard the interests of the entity or third parties in legal proceedings.

The legal grounds for the processing of personal data are based on the entity's legal obligation to provide an appropriate internal procedure for reporting information on breaches within the scope of the Whistleblowing Directive and on its legitimate interest to defend its interests and those of its staff in legal proceedings.

The personal data will be processed by Emilceramica in accordance with the Company’s privacy policy, which can be consulted via the following link:

[https://www.emilgroup.it/media/filer\\_public/dc/7a/dc7a9877-5191-49e5-b211-89b8aa640dad/emilgroup\\_informativa\\_wishtleblowing\\_final\\_eng.pdf](https://www.emilgroup.it/media/filer_public/dc/7a/dc7a9877-5191-49e5-b211-89b8aa640dad/emilgroup_informativa_wishtleblowing_final_eng.pdf)

The Data Protection Officer of Emilceramica can be reached at [dpo@emilceramicagroup.it](mailto:dpo@emilceramicagroup.it)

## 5.2 *AFTER PROCESSING THE REPORT*

The name, function and personal contact details and, if applicable, the enterprise number, of the reporting person, the other protected persons and the Affected Person are stored until the statute of limitations on the reported breach has run out.

## 6 CONFIDENTIALITY

The identity and all information from which the identity of reporting persons, protected persons and Affected Persons can be deduced is confidential and will not be disclosed without the express permission of the Affected Person to any person other than those who, in compliance with the Hotline Policy, have access to the information collected through the Hotline, unless authorized by law.

## 7 SUPPORT AND PROTECTIVE MEASURES

### 7.1 *CONDITIONS*

The support and protective measures in this Hotline Policy apply to:

- a) reporting persons;
- b) relatives of the reporting persons up to the 4th degree who work in the same work context;
- c) facilitators: natural persons who confidentially assist reporters in the reporting process;
- d) third parties or colleagues connected to reporting persons who could be victims of retaliation in a work-related context;
- e) legal entities who are the property of reporting persons or with which reporting persons are connected in a work-related context and
- f) anonymous whistleblowers who are subsequently identified.

hereinafter together the ‘Protected Persons’.

### 7.2 *SUPPORT MEASURES*

The Protected Persons are protected against (threats of and attempts at) retaliation.

The Protected Persons are entitled to unbiased information and advice, technical, psychological and other forms of assistance and, in certain cases, also legal and financial assistance.

### 7.3 *PROTECTIVE MEASURES*

Employees must refrain at all times from retaliating against the Protected Persons. Any violation of this obligation may result in the disciplinary sanctions set forth in the work rules.

Protected Persons who feel they are the victim of retaliation can:

- lodge a motivated complaint with the competent body (ANAC);
- initiate legal proceedings.

On condition that the reporting person has reasonable grounds to assume that the report was necessary to bring breaches to light:

- the reporting person will not be subjected to civil or administrative legal action or disciplinary sanctions because of the report;
- the reporting person will not be held liable for reporting information on breaches in compliance with this Hotline Policy; and
- the report will not be considered a breach of any legal or conventional restriction on the disclosure of information.

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