




DESIGN SURFACES

**ITALCER GROUP
ANTI-CORRUPTION POLICY**

Rev. 00 dated 18 March 2024		
	Name	Position
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Approved by:	Graziano Verdi	Chief Executive Officer

LIST OF THE REVISIONS

Rev. No.	Date	Description of the changes
00	23 May2024	First issue of the document

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1. SPHERE OF APPLICATION

This Anti-Corruption Policy (the “**Policy**”) has the purpose of:

- Expressing the Italcercer Group's commitment to the fight against corruption;
- Defining guidelines aimed at preventing potential episodes of corruption, also in order to protect the Group's integrity and reputation;
- Clearly communicating the anti-corruption principles to the stakeholders both within and outside the Italcercer Group.

This Policy applies to all the Companies - current and future, subsidiaries or investees - that are part of the Italcercer Group and their members of the management, control and supervisory bodies, employees, agents, associates and stakeholders who have dealings with the Italcercer Group, in accordance with applicable regulations. Where applicable regulations are more restrictive than the principles contained in this Policy, Group Companies shall adopt the most restrictive provisions in force. In addition, this Procedure shall be applied in conjunction with current Codes of Conduct applicable to single Group Companies and related Code of Ethics.


This Policy is disseminated through the Group's websites and employee management platforms.

2. ANTI-CORRUPTION PRINCIPLES

By means of this Policy and its principles, the Board of Directors and Chief Executive Officer of Italcercer S.p.A., SB - in its capacity as parent company - and all the Senior Management of the Italcercer Group, explicitly require the Group's stakeholders to adhere to the core values of **integrity, transparency and accountability** and to promote the culture of "compliance," by virtue of which corruption is never permitted.

The Group pursues the following principles:

- **Zero tolerance for corruption**, whereby the Group:
 - 1) Does not allow its employees or third parties, who have dealings with the Group, to be involved in acts of corruption;
 - 2) Ensures that any conduct in violation or potential violation of the principles of this Policy, is investigated and assessed, and - if necessary disciplined - under the Group Disciplinary Code;
 - 3) Does not allow its employees to be demoted, disciplined, or otherwise harmed for refusing to commit acts of corruption or for reporting attempted or actual acts of corruption, even if such refusal results in loss of business for the Group.

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- **Commitment to fight corruption**, whereby the Group:
 - 1) proactively combats corruption in the context in which it operates by furthering corruption-free ways of doing business among all its stakeholders;
 - 2) is committed to being a role model in its business sector, implementing the best anti-corruption standards and practices and investing in the training of its employees. In particular, Italcer Group is committed to providing its employees - with duties linked to the business processes subject to the application of the Procedure - with regular training on the contents of this Policy and anti-corruption practices. Such training sessions will be repeated periodically to ensure awareness and understanding of compliance policies;
 - 3) undertakes not to do business with third parties when there is the doubt that such parties have committed acts of corruption;
 - 4) prohibits any facilitation payments;
 - 5) prohibits all facilitation payments, including those involving a minimal amount, but having corrupt intent. For this purpose, facilitation payments are defined as any payment made to a person for the purpose of expediting an ordinary public activity;
 - 6) provides compensation to third parties that constitutes the equitable remuneration for the goods/services bestowed;
 - 7) keeps detailed and complete records of all transactions and ensures accurate and complete accounting records;
 - 8) prohibits undeclared or unrecorded accounts, funds, assets or transactions.

3. PERMITTED ACTIVITIES


The Italcer Group permits the following activities:

- **Charitable contributions, sponsorships, donations**

All charitable activities and donations must be performed in good faith and must not be aimed at securing business or other "*quid pro quo*" that may be considered inappropriate. Due to their nature, sponsorship transactions may have the purpose of securing an economic benefit in a transparent and legitimate manner.

Any donation must be approved in advance in writing by the Chief Executive Officer and subsequently reported to the Internal Audit unit.

Political donations are prohibited in all tangible and intangible forms.

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- **Corporate hospitality and gifts**

The Italcere Group recognizes that offering corporate hospitality and gifts for the purpose of expressing esteem, appreciation or gratitude is a normal and legitimate aspect of business relationships.

However, in cases where the value or nature of a gift or the hospitality may be considered disproportionate or unreasonable under the circumstances, such gifts or hospitality may be considered as the exercise of undue influence over the recipient, with the risk of such practice being perceived as corrupt.

Therefore, to avoid the risk of being perceived as an active or passive participant in corruption, the Group applies the following principles:

- corporate hospitality and gifts must be for the exclusive purpose of furthering, maintaining and strengthening the overall business relationship, or expressing appreciation;
- gifts or hospitality may not be offered or received when they could be construed as the imposition of an obligation or undue influence on the recipient, or a "*quid pro quo*" for current or possible future business activities;
- gifts of cash or cash equivalents are prohibited;
- all corporate hospitality and gifts must be approved in advance by the Chief Executive Officer;
- employees are strictly prohibited from soliciting corporate hospitality or gifts from third parties, as well as accepting them, if there is a possibility that doing so would conflict with their duties.

All expenses related to corporate hospitality or gifts must be detailed and fully recorded and properly accounted for by the related competent units.

4. REPORTING CONCERNS OR SUSPICIONS

In order to detect possible cases of corruption, which violate the current anti-corruption regulations or the provisions of this Policy, Italcere Group invites its employees, customers, partners and third parties with whom it does business, to promptly report suspicions regarding possible corrupt acts, using, in addition to the ordinary channels, the Group's Whistle-blowing platforms at the following link:

<https://italcer.integrityline.com/>

For Equipe Ceramicas SLU

<https://www.equipeceramicas.com/empresa/canal-etico/>

Anonymous reports may be submitted by means of the aforementioned platforms, which will receive equal attention to non-anonymous reports. Any action to unlawfully discover the identity of a whistle-blower or to take retaliatory action against a whistle-blower will be considered a violation of this Policy and subject to disciplinary action.

5. MONITORING AND REVIEW

This Policy will be subject to periodic review to ensure its effectiveness and compliance with applicable laws and industry best practices. Any changes will be communicated to all the stakeholders involved in a timely manner.

6. IMPLEMENTATION AND MONITORING RESPONSIBILITY

Responsibility for implementing and monitoring compliance with this Policy rests with the Chief Executive Officers and the heads of the Italcera Group Internal Audit unit. If necessary, specific anti-corruption contact persons will be appointed to ensure implementation of and compliance with the principles outlined herein.