



Amplifon S.p.A.

## Group Whistleblowing Policy

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AMPLIFON IBERICA S.A.U.  
(Spain)

Amplifon S.p.A.

## Message from the Chief Executive Officer

Amplifon is committed to carrying out its business in a fair, loyal and ethical manner, in compliance with the laws and regulations in force, wherever the Group operates.

The ethical conduct in business brings with it benefits, such as improving the corporate image, strengthening the commercial reputation and strengthening the trust of partners and stakeholders.

The present Group Policy on the reporting of irregularities (so-called Whistleblowing) is consistent with the international *best practice* and is part of a process of continuous improvement and strengthening of the control system of the Group.

This document aims to build a system that facilitates whistleblowing, protects the confidentiality of reports and protects the identity of Whistleblowers and of all the people concerned by the reports, reducing the risks of wrongdoing within the Group.

Confident about your precious and full collaboration, I strongly rely on the active support of you ALL in adhering to the provisions contained in the Policy, to continue the path of business ethics undertaken and contribute to our acting responsibly.

**WE DO OUR BEST TO ENSURE OUR SUCCESS. AND WE DO IT ETHICALLY.**

Enrico Vita  
Chief Executive Officer

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# 1 Introduction

The activity of reporting irregularities (so-called “*whistleblowing*”) is of paramount importance for Amplifon in order to strengthen control over the effective application and observance of the Code of Ethics, as well as the provisions and principles of the Group Policies and Procedures.

Amplifon aims to establish within the Group a culture of openness, transparency, integrity and accountability, and strongly recommends and encourages to pay attention to these principles, carefully taking into account any possible reporting of irregularities, as identified in this Policy (see Section "3. What to report").

To this end a system for managing reports of violations within Amplifon Group (the “**Whistleblowing Management System**”) has been developed. This system – consisting of all the functions, the human, technological and digital resources, the Group policies/procedures/processes dedicated to the management of reports – is inspired by the principles of trust, impartiality and protection of the Whistleblower and aims to achieve the following objectives: *i)* encourage and facilitate the reporting of potential wrongdoings at Group and local level; *ii)* support and protect the Whistleblowers and other people concerned by the report; *iii)* guarantee that the reports of wrongdoings are properly and promptly managed; *iv)* improve the organisational culture and the governance on whistleblowing.

The Amplifon Group ensures the confidentiality of the reports received to the maximum extent possible under the applicable law and, also, guarantees the full protection of the Whistleblower. The Group also ensures an adequate information and communication process of the Policy, to guarantee the full awareness of the process and the principles contained therein.

This document contains a description of the channels for the transmission of reports, the reporting process and its management, the departments involved in this process and the related responsibilities, as well as an indication of the rights and obligations of the Whistleblowers; the same applies to all Amplifon Group Companies (so-called “Amplifon Companies”) in all the geographical areas in which the Group operates, and shall be interpreted and implemented in each Country in which it applies, consistently and in compliance with any specific local laws on the same subject. Any specific regulatory aspects of each Country may be the subject of specific annexes / additions to this Policy, prepared by the Group Companies, in coordination with the Group Whistleblowing Committee.

The principles of this Policy do not affect, and do not limit in any way, the obligations / possibilities of reporting to the competent judicial, supervisory or regulatory authorities of the countries in which the companies belonging to the Amplifon Group operate, nor the reporting obligations to any control bodies established at each Company of the Group.

The present Policy, approved by the Board of Directors of Amplifon S.p.A. on March 4, 2020, has subsequently been periodically updated to incorporate regulatory and organizational changes in accordance with the reference *best practice*. Each Amplifon Company (including companies that may be incorporated / become part of the Group) is required to adopt (through a resolution of its Board of Directors or equivalent) this Policy, and any new version thereof, no later than 60 days from the date provided for by the implementation plan defined at Group level.

## 2 Roles and Responsibilities

- Whistleblower: the person who reports violations (depending on the situation, directors and members of other corporate bodies, employees, trainees and paid / unpaid interns and Amplifon's Third Parties<sup>1</sup>).
- Whistleblower Protection Officer: identified as the Chief Internal Audit & Risk Management Officer, has the task of ensuring that the reporting management process is carried out in accordance with the applicable regulations. This person classifies the reports received and preliminarily analyzes those within the competence of the Group Whistleblowing Committee. It may be appointed by the Group Whistleblowing Committee to carry out the investigation activities, reporting the related results.
- Group Whistleblowing Committee: appointed by the Board of Directors composed by the Chief HR Officer, the Chief Legal Officer and the Chief Internal Audit & Risk Management Officer, is in charge of analyzing the reports managed at central level (i.e., Group level).
- Country Focal Group: composed by, where present, the Country Head of Legal and Compliance, the Country Head of HR and the Region Head of HR, has the task of analyzing the reports managed at local level and periodically refers to the Group Whistleblowing Committee regarding its activities.

### **AMPLIFON IBÉRICA:**

#### **LOCAL COMPLIANCE COMMITTEE**

The Ethical Committee of AMPLIFON IBÉRICA will carry out the functions of the Country Focal Group, and, in case of acting as the Country Focal Groups, it will be composed by the Country Head of Legal and Compliance and Compliance Officer, the Country Head of HR, the Country Head of Medical Area and the Region Head of HR. In particular, the Country Head of Medical Area will be excluded for the discussions of the Ethical Committee regarding reports submitted through the whistleblowing channels.

The Compliance Officer according to art. 9 (Reglamento de Organización y funcionamiento del Comité Ético) will assess the possible conflict of interest according to the information containing in the report and could modify the Country focal Group Committee members. Likewise, the Country Head of Legal and Compliance and Compliance Officer has been appointed as the responsible of Internal Reporting System, according to article 8 of the *Ley 2/2023, de 20 de febrero, reguladora de la protección de las personas que informen sobre infracciones normativas y de lucha contra la corrupción* (hereafter, "Spanish Whistleblowing Law")..

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Third Parties who may have access to the intranet of the Amplifon Group could submit any reports using the Digital Whistleblowing Platform. Other Third Parties may use the institutional reporting channels provided on the Amplifon S.p.A. website, or other channels specifically established by the Companies of the Group, in accordance with applicable local legislation.

### 3 What to report

The whistleblowing channels made available by the Group serve the purpose of conveying the reports of actual or alleged breaches, of which the recipients of this Policy have reasonable suspect, concerning conducts (of any nature whatsoever, even if merely omissive) in violation of:

- i) the Amplifon Group Code of Ethics;
- ii) the laws applicable to each Company<sup>2</sup> of the Group;
- iii) the regulations or measures issued by any competent Authority; and/or
- iv) the internal policies and procedures adopted by the Companies of the Group (e.g., anticorruption, etc.).

The foregoing is implemented within the Digital Whistleblowing Platform settings, without prejudice to the different provisions under local legislation to the different Countries (e.g., Italy: Organizational, Management and Control Model pursuant to Legislative Decree 231/2001), to be managed locally.

Moreover, the Digital Whistleblowing Platform allows the Whistleblower to choose whether to direct his report at local level, by selecting the appropriate setting among the options proposed by the Digital Platform, or at central level.

Reports shall be made if there are reasonable grounds to believe that the information reported was true at the time of reporting, shall be as detailed as possible and contain information and facts, considering any specific additional requirements provided for by applicable local laws.

Any reports concerning personal grievances and/or product complaints from customers are not considered under this Policy.

### 4 General principles

#### 4.1 Confidentiality

All reports are managed in a confidential manner to the extent possible under local law and in order for Amplifon to investigate the report and to take the appropriate steps. Amplifon is committed to protecting the confidentiality of all the information contained in the reports (including the identity of the

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<sup>2</sup> Including Directive 2019/1937 of the European Parliament and of the Council adopted on October 23<sup>rd</sup>, 2019 on the “protection of people reporting on breaches of Union law” (“**Whistleblowing Directive**”) as far as territorially applicable Whistleblowing Spanish Law 2/2023 of February 20<sup>th</sup>.

Whistleblower<sup>3</sup> and the other persons concerned by the report) throughout the entire management process – from the time the reports are received and throughout the investigation and final stages – in compliance with applicable local privacy laws and consistently with the needs of the investigation process.

Upon filing of his/her report, even the Whistleblower is bound to treat it – and the underlying facts and circumstances – with utmost confidentiality, under the applicable law; these measures are aimed at, among other things, ensuring the maximum protection for the Whistleblower.

In order to ensure the confidentiality of the reporting process, the following measures have also been adopted:

- the transmission/filing of the reported information is carried out using the Digital Whistleblowing Platform that ensures an adequate protection of it; if submitted through alternative internal channels, the reports are promptly uploaded into the Platform;
- the transfer of paper documents is avoided, as far as possible;
- the stages of the report management process are carried out in a protected electronic environment, accessible only to specifically authorized people, and based on pre-established access levels;
- throughout the stages of the reports management process, the data concerning Whistleblowers are kept strictly confidential to the extent possible under local law and in order for Amplifon to be able to investigate a report and adopt appropriate actions.

Furthermore, anyone who is aware that the reported information has reached people not involved in the management process is required to report it through the appropriate reporting channels.

The violation of confidentiality and privacy obligations by all parties involved may result in disciplinary liability, without prejudice to additional types of liability under applicable legislation, including employment law.

#### **AMPLIFON IBÉRICA:**

##### **IDENTITY OF THE WHISTLEBLOWER**

AMPLIFON IBÉRICA will never disclose the informant's identity to Third Parties. The identity of the informant may only be communicated to the judicial authority, the Public Prosecutor's Office or the competent administrative authority in the context of a criminal, disciplinary or sanctioning investigation.

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<sup>3</sup> The identity of the Whistleblower and any other information from which such identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the Whistleblower, to persons other than those competent to receive or act upon the reports. Subject to the requirements of defense and/or investigation in accordance with applicable legal requirements, the Whistleblower is informed prior to the disclosure of his or her identity.

## 4.2 Ban on retaliation

The Whistleblowers are protected against any retaliatory or discriminatory act, direct or indirect, for reasons connected, directly or indirectly, to the report; in particular, no Amplifon's people can be dismissed, demoted, suspended, threatened, harassed or discriminated against in any way in their working conditions for having submitted a report pursuant to the present Policy. This protection is guaranteed to the Whistleblowers even when the report, albeit unfounded, is based on reasonable grounds to believe that the information reported was true at the time of reporting.

Amplifon is strongly committed to safeguarding everyone acting in the interest of protecting its culture and values. The guarantee of the Whistleblowers protection is ensured by the direct and specific commitment of the executives of the Company, in the persons of the directors and top management (known as "Top level commitment"). In this regard, the following is established:

- the establishment of the Whistleblowing Management System at local / Group level;
- the availability of the Digital Whistleblowing Platform – as well as the alternative channels indicated in section 5.1 – to report any violation of the non-retaliation principle;
- the commitment to promptly and effectively conduct related investigations, with the support of the competent departments involved in the events reported;
- the duty to assess, without delay, the situations described above and to promptly inform the directors and the top management of the Group and/or, as the case may be, of the Country, about the outcomes of that assessment; and
- the traceability and transparency of all the information relating to the activities described above.

To this end, the Group Whistleblowing Committee or the Country Focal Group, with the help of the competent HR Department, monitors any retaliation, unfair and discriminatory behaviors towards the Whistleblowers, through the analysis and overall assessment of specific suspect situations.

Finally, any violation of the prohibition to engage in retaliatory and discriminatory behavior may result in disciplinary proceedings being initiated against the individual who engaged in this behavior and the adoption of appropriate disciplinary measures / support actions for any parties involved, in accordance with existing legislation and applicable national collective work contracts.

Amplifon protects the reported subject (the subject being reported by the Whistleblower) with regard to both the confidentiality of reports concerning them and any investigations carried out, and the protection of them from any retaliatory and/or defamatory reports.

Other subjects involved in the reporting are protected, as far as possible according to the skills and competences of Amplifon.

## 4.3 Anonymous reports

The submission of anonymous reports is allowed. However, Amplifon encourages not to make complaints anonymously, as confidential reports facilitate the interaction with and request for clarification from the Whistleblower, whilst at the same time guaranteeing to the latter the maximum confidentiality and protection available under local law.



#### 4.4 Misuse of the Group Whistleblowing Policy

Amplifon welcomes all reports made based on reasonable grounds to believe that the information provided was true at the time of reporting and in compliance with the provisions of this Policy. Any manifestly unfounded or defamatory report may constitute a violation of the latter, resulting in possible disciplinary measures and potential liabilities for the Whistleblower.

#### 4.5 Independence and professionalism in the management of reports

All parties involved, for whatever reason, in the report management process perform the related tasks in compliance with the duties of independence and ensuring the accurate and efficient management of all reports.

In particular, the authority and independence of the Whistleblower Protection Officer are ensured by the role of the same within the organization and the possibility of direct access to the Top Management and the corporate bodies. In particular, the Chief Internal Audit & Risk Management Officer has direct and immediate access to the Board of Directors if it is necessary to discuss matters concerning the implementation and application of this Policy.

If one of the members of the Group Whistleblowing Committee or the Country Focal Group lies in one of the following situations of potential conflict of interests: *i)* is hierarchically or functionally subordinated to any reported subject; *ii)* is the alleged perpetrator of the infringement; or *iii)* has a potential interest, related to the report that compromises its impartiality and independence of judgment, reports are managed exclusively by the members of the Group Whistleblowing Committee who does not lie in such situations of conflict of interests. Whether all members of the Group Whistleblowing Committee are in a situation of conflict of interests, the report must be handled by the administrative body at Group level. If the situation of conflict of interests concerns the Whistleblower Protection Officer, his/her role is covered by another member of the Group Whistleblowing Committee who is not in a situation of conflict of interests.

In case the conflict of interests situation concerns one of the members of the Country Focal Group, the reports are managed exclusively by the members of the Country Focal Group who does not lie in such situations of conflict of interests, with the involvement of the Whistleblower Protection Officer, in order to ensure the absence of potential conflicts of interests of the other members of the Country Focal Group. If, instead, all members of the Country Focal Group are in a situation of conflict of interests, the report is managed by the Group Whistleblowing Committee, with the possible support of the competent departments of the Country that are not in a situation of conflict of interests. In any case, in situations of potential conflict of interests at local level, the Whistleblower is advised to report using the channels made available at Group level.

#### 4.6 Protection of the integrity of reports

Amplifon ensures that no reports (from the notification to the decision phase) are canceled and/or altered, notwithstanding the retention provisions (see Section “6. Tracking of the report management process”).

The Whistleblower is protected, when necessary and as far as possible, from civil, criminal or administrative liability in relation to the disclosure of the report, in compliance with applicable law provisions.

## **AMPLIFON IBÉRICA:**

### **RIGHTS OF REPORTED PERSONS**

#### **4.7 Right to the confidentiality of their identity**

The reported person has the right not to have his or her identity disclosed without his or her express consent to any person, except when it constitutes a necessary and proportionate obligation imposed by the legislation in force or in the course of an investigation within the framework of judicial proceedings. Similarly, the person reported has the right to have the information provided about him or her during the process treated with the utmost security.

#### **4.8 Right to be informed and have access to the investigation files.**

The reported person has the right to be informed of the actions or omissions imputed to his/her and to be heard at any time. Such communication shall take place at the time and in the manner deemed appropriate by the competent body to ensure the proper conduct of the investigation.

Also, a singular protection must be guaranteed against the risk that the information, even with apparent signs of truthfulness, has been manipulated, is false or responds to motivations that cannot be protected by law. These persons maintain all their rights of judicial protection and defense, of access to the dossier, of confidentiality and reserve of identity and the presumption of innocence; in short, the same rights as those recognized to the whistleblower.

#### **4.9 Right to a fair process investigation and proportional measures**

The reported person has the right to a process without undue delay and with all the guarantees and adopting in all cases measures proportionate to the seriousness of the facts and in accordance with the regulations applicable in any case.

## **5 Report management process**

The reports are managed for all the Companies belonging to Amplifon Group pursuant to the provisions listed below.

Amplifon – in accordance with the proximity principle of reporting channels and with the primary objective of ensuring the maximum protection and safeguard of the Whistleblowers – has implemented a highly flexible system that allows the Whistleblower to choose the most appropriate reporting channel, as well as the type of reporting (e.g., anonymous, confidential) and its conveyance at local or central level<sup>4</sup>.

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<sup>4</sup> Amplifon ensures the necessary cooperation also in case of any reports received through external channels to the Group.

### **AMPLIFON IBÉRICA:**

AMPLIFON IBÉRICA has adopted a local protocol for the management of whistleblowing report according to article 9 of Spanish Whistleblowing Law. This protocol establishes the steps to follow to receive, manage and carry out the investigation of communications of possible breaches received at AMPLIFON IBÉRICA, S.A.U. and in the GAES FOUNDATION in accordance with the Group Whistleblowing Policy.

The protocol named as “*Investigation management protocol and communications response*” is available to the destinataires and it has been elaborated in accordance with the Group Whistleblowing policy to comply with the Spanish Whistleblowing Law.

## **5.1 Internal reporting channels**

Reports must be submitted through the Digital Whistleblowing Platform, as specifically designed to ensure maximum ease of use for the best protection of Whistleblowers, accessible from any PC, tablet or smartphone through the next link:

<https://whistleblowing.amplifon.com>

Whistleblowers may also use the internal alternative channels indicated below:

- e-mail to the following e-mail address: [wbcommittee@amplifon.com](mailto:wbcommittee@amplifon.com) accessible only by the members of the Group Whistleblowing Committee;
- ordinary mail to the attention of one of the members of the Group Whistleblowing Committee at the following address:  
  
Amplifon S.p.A.  
Via Ripamonti, 133  
20141 Milano – Italy
- reports in oral form, by telephone or through other voice messaging systems, or, at the request of the Whistleblower, through a direct meeting with the Whistleblower Protection Officer or with the Country Focal Group (meeting to be scheduled within a reasonable time from the submission of the request by the Whistleblower).

If a telephone line or another voice messaging system, recorded<sup>5</sup> or not, is used for reporting, or the Whistleblower requests a direct meeting, the Whistleblower Protection Officer or the Country Focal Group has the right, subject to the consent of the Whistleblower, to document the report (as appropriate, by a complete and accurate transcript, a detailed summary, a recording of the conversation or through a detailed minutes of the meeting). The Whistleblower is offered the possibility to verify, rectify and approve, depending on the cases, the transcript, the summary or the minutes of the meeting.

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<sup>5</sup> Recordings of the conversations are made using a durable storage in order to provide access to the information.

In case of reports submitted using ordinary mail, in order to take advantage of a greater guarantee of confidentiality, it is suggested to insert the report in a closed envelope that bears the wording “confidential/personal”; in case of reports submitted through e-mail, it is suggested that the subject of the e-mail contains the aforementioned wording.

However, the recommendation to use the Digital Whistleblowing Platform is encouraged, unless for technical reasons it is not possible to access it, for the following reasons:

- i) the use of alternative internal channels cannot guarantee the same level of protection of the Whistleblowers and efficiency in the management of the reports;
- ii) in case of anonymous reporting, the use of the Digital Whistleblowing Platform is the only method that allows Amplifon to contact the Whistleblower for further information and clarification, while maintaining his/her anonymity, based on the methods described in section 5.2 below.

It should be noted that the transcripts / minutes relating to the reports received through internal channels alternative to the Digital Whistleblowing Platform, as well as the reports received by e-mail or ordinary mail, are then inserted into the Digital Whistleblowing Platform.

Anyone who receives a report through alternative channels within the Digital Whistleblowing Platform must promptly, send it to the Whistleblower Protection Officer or to the Country Focal Group, preferring, where possible, the Digital Whistleblowing Platform; the Whistleblower Protection Officer or the Country Focal Group, in any case, inserts the report received in the Digital Whistleblowing Platform, keeping the information received strictly confidential.

#### **AMPLIFON IBÉRICA:**

Amplifon Iberica employees and third parties may also use: [canaldenuncia@amplifon.com](mailto:canaldenuncia@amplifon.com).

Furthermore, it can be also used the ordinary mail to the attention of one of the members of the Country Focal Group at the following address: Carer de Pere IV, 160-162, Barcelona (08005),

Reports within the scope of this Policy received through a channel other than the Digital Whistleblowing Platform are uploaded in the Platform by the Country Head of Legal and Compliance and Compliance Officer, who has been appointed as the responsible of Internal Reporting

## **5.2 Access to the Digital Whistleblowing Platform and submission of reports**

To access the Digital Whistleblowing Platform the Whistleblower has to access the intranet link, on the company intranet site: the Whistleblower will be directed to a first screen that allows him/her to (i) submit a report or (ii) check the status of a previous report.

If the Whistleblower selects the button “Report”, a second screen will open where two reporting options will appear: one for Amplifon’s employees and one for the Third parties.

If the “Employees” option is selected, the Whistleblower can choose to submit his/her report in confidential way by logging in with Single Sign On - SSO access (**confidential report**) or to report anonymously (**anonymous report**).

Similarly, if the “Third Parties” option is selected, the Whistleblower can choose to provide the identification data (**confidential report**) or stay anonymous (**anonymous report**).

The Digital Whistleblowing Platform settings also allow the Whistleblower to select the Company of the Group to which the report refers, to specify the subject matter of the violation by selecting it from a pre-set list proposed in the Digital Whistleblowing Platform and to report at local or central level.

The report shall:

- contain a precise description of the facts and of the people involved, as far as possible;
- complete, where available, by attaching the documentation supporting the alleged violation, using the appropriate document upload function made available by the Digital Whistleblowing Platform.

Following the receipt of the confidential report, the Digital Whistleblowing Platform anonymizes the Whistleblower’s data automatically inserting them in a separate archive. Therefore, when examining the content of the report, the members of the Group Whistleblowing Committee or the Country Focal Group do not know the identity of the Whistleblower, which is reported in a separate database, accessible only to an independent third party. The identity of the Whistleblower may be disclosed to the Group Whistleblowing Committee only for the reasons provided for by the applicable legislation.

Upon completion of the report entry process:

- in the event of an anonymous report, the Digital Whistleblowing Platform confirms the receipt within a maximum of seven (7) calendar days and taking charge of the report and provides the unique identification code of the report, through which the Whistleblower will be able to access the Digital Whistleblowing Platform to check any requests for clarifications and the status of the report management workflow. This code does not allow the Whistleblower to be identified in any way. It is the duty of each Whistleblower to diligently keep the unique identification code of the report, not to disclose it to others and not to allow Third Parties to access the information in the report;
- in the event of a confidential report, the Digital Whistleblowing Platform confirms the receipt within a maximum of seven (7) calendar days and taking charge of the report and the Whistleblower may verify the status of the report and any requests for clarifications by accessing the relevant section on the Platform, using his/her credentials.

It is recommended that the Whistleblower periodically access the Digital Whistleblowing Platform to check any requests for clarifications relating to the submitted report, which can be sent to the Whistleblower no later than 20 days from the filing of the report.

### 5.3 Management and preliminary evaluation

Once the report has been received, the Digital Whistleblowing Platform gives notification of the receipt of a new report (without providing information regarding the content of the report) to the e-mail address of the Whistleblower Protection Officer. In case of a report that can be adequately managed at local level, the Group Whistleblowing Committee assigns the report to the Country Focal Group for its proper management, so that the report is investigated at local level, unless justified needs may possibly require the management of the report at Group level. In case of a report received through alternative channels,

the Whistleblower Protection Officer, or a member of the Country Focal Group, will enter the report into the Digital Whistleblowing Platform.

Upon receipt of a report, the Whistleblower Protection Officer, or the Country Focal Group, carries out a preliminary evaluation, verifying whether the report is supported by sufficient information to assess whether it is well-founded; if the report is too general and devoid of sufficient information, the Whistleblower Protection Officer, or the Country Focal Group, contacts the Whistleblower to obtain the additional information and the necessary clarifications.

In particular, if the report is not sufficiently detailed, the Whistleblower Protection Officer, or the Country Focal Group, formulates (where possible through the channels already used by the Whistleblower) the appropriate requests for additions / clarifications, to be sent to the Whistleblower no later than 20 days from the communication of the report.

Once the appropriate clarifications are obtained, the Whistleblower Protection Officer, depending on the cases, proceeds:

- with the archiving of reports deemed unfounded and/or not adequately documented, despite the clarifications obtained;

or

- with the investigation phase, involving the Group Whistleblowing Committee, for reports reasonably founded and supported by sufficient elements to proceed.

Similarly, for reports within the local competence, the Country Focal Group proceeds:

- with the archiving of reports deemed unfounded and/or not adequately documented, despite the clarifications obtained;

or

- with the investigation phase, for reports that are reasonably substantiated and supported by sufficient evidence to proceed.

In these cases, the Group Whistleblowing Committee receives the related updates, with the possibility to request further information.

The Whistleblower Protection Officer, or the Country Focal Group, can archive the reports that are clearly unfounded, instrumental or outside the scope of this Policy. These reports are also saved in a computerized archive of the Digital Whistleblowing Platform. In any case, the Digital Whistleblowing Platform which does not allow any form of cancellation and/or alteration during the reporting management process, unless otherwise provided for by applicable local regulations (see Section “6. Traceability of the reporting process”). It should be noted that reports that do not fall within the scope of this Policy are not considered for the purpose of any investigation by the Group Whistleblowing Committee or the Country Focal Group and are sent, where appropriate, to other corporate bodies / departments that may be competent in relation to the subject matter thereof.

Conversely, if a report not manifestly unfounded is supported by sufficient information to assess its content and concerns a conduct to be reported as defined in section 3, the Group Whistleblowing Committee, or the Country Focal Group, proceed with the investigation phase.

Furthermore, in relation to reports managed at Group level, the Group Whistleblowing Committee may ask for support from the Country Focal Group for the related investigations, as well as from the local departments when their specific skills and abilities are required to carry out the related evaluation.

If situations of potential conflict of interests arise during the preliminary evaluation stage, the management of the report is entrusted only to persons who are not in conflict situations, in accordance with Section 4.5.

The phase of preliminary evaluation is completed as quickly as possible, taking into consideration the possible necessity of acquiring information and clarifications, and in any event within 40 days from the date the report is received.

## **AMPLIFON IBÉRICA:**

### **5.4 Precautionary measures**

During the processing of the investigations, the Whistleblower shall have access to the support and protection measures provided for in Articles 37 and 38 of Law 2/2023, of February 20, on the Protection of Persons Reporting Regulatory Violations and Fight against Corruption and to the protection measures described in Amplifon Ibérica's Protocol for the Management, Investigation and Response of Communications.

### **5.5 Investigations and final provisions**

In the event that the report was not filed, the Group Whistleblowing Committee, or the Country Focal Group, defines a specific investigation plan, which identifies:

- i) the procedures through which the investigation is carried out (e.g., performance of checks deemed necessary, etc.);
- ii) the Group's Companies and/or departments potentially competent with respect to the matter; and
- iii) the timeline within which to conclude the investigation.

Investigations may be performed with the support of the departments, employees or Third Parties that, in relation to the content of the report, have the highest level of knowledge and competence to analyse the matter. In this context, confidentiality must be always guaranteed to the extent possible under local law and in order for Amplifon to be able to investigate the report and take appropriate measures.

If investigations are outsourced to an external service provider, the Group Whistleblowing Committee, or the Country Focal Group, ensures that such provider is bound by non-disclosure agreements regarding the investigation and the information to which access is granted.

In any case, the investigation phase concludes within 90 days from receipt of the report according to its nature, except in cases where the specific circumstances of the case – and in particular the need to carry out longer and more complex investigations, required by the nature and complexity of the report – require longer assessment times (in any case not exceeding 180 days), in compliance with the principles of

impartiality, competence and professional diligence, and in any case in accordance with the duration requirements provided for by local law.

At the end of the investigation, the Group Whistleblowing Committee, or the Country Focal Group, prepares a report with its final assessment and its proposed decision (e.g., filing or adoption of further measures) with the indication of any possible:

- corrective measures to remediate the consequences of the violation and to prevent the risk of subsequent breaches similar to the reported one, and possible further points of improvement of the Internal Control System;
- disciplinary measures adequate and proportionate to the confirmed violation, as well as in compliance with the provisions of the applicable local labour law.

This information is sent to the competent bodies and departments of the Company for the related evaluation and the adoption of the final decision. The Group Whistleblowing Committee, or the Country Focal Group, as appropriate, ascertains (with the support of the HR department) the implementation of any disciplinary or corrective actions deriving from the investigation, monitoring their effective application.

## 5.6 Reporting activities

The use of the Platform guarantees accuracy and promptness in the management of the reports. In particular, the Platform allows to keep track of the reports received, including archived reports, the related progress and the outcomes of each management phase, as well as of any actions / measures defined following the report.

Each semester, the Country Focal Group prepares a summary of the activities carried out in relation to the reports received, addressed to the Group Whistleblowing Committee. Such document summarizes the information present / uploaded on the Platform as falling within the scope of application of this Policy. The summary also contains the local reports not uploaded in the Platform as they are classified by the Country Focal Group out of the scope of application of this Policy (in this case the document contains the following information: type, subject matter of the report and related reason for exclusion from the perimeter).

The Group Whistleblowing Committee prepares each semester (or immediately in cases of urgency) a note on the reporting management process and on the progress of the reports received, also considering the information on the Platform and received from the Country Focal Groups. Such note is transmitted to the Control, Risk and Sustainability Committee.

## 5.7 Feedback to Whistleblowers

Amplifon ensures that Whistleblowers are informed and kept up to date on the report management process performed. To this end, for each report made, the Whistleblower, in relation to and consistently with the reporting channel used, receives prompt information regarding the receipt and acceptance of the report and the conclusion of the investigation, with any supporting comments, where appropriate, aimed at communicating the usefulness and any point of improvement arising from the report.



## 5.8 Disclosure to the reported subject

At all stages of report management, Amplifon, depending on the case, evaluates the chance of informing the reported subject that a report has been submitted against him/her, that proceedings are in progress and what the outcome of these proceedings is. In particular, such moment will be assessed on a case-by-case basis, after first checking whether disclosing this information could affect the investigations needed, the Whistleblower's protection, or whether involving the reported subject is necessary for the investigation.

## 5.9 Disciplinary Measures

Disciplinary measures may be taken as a result of the sanctionable behaviors emerged from the investigation process. The Group Whistleblowing Committee or, depending on the case the Country Focal Group with the coordination of the Group Whistleblowing Committee, may, where appropriate, recommend the adoption of internal disciplinary measures deemed appropriate or the starting of legal proceedings, in coordination with the competent department of the Country concerned with the report.

The disciplinary measures are appropriate and proportionate to the ascertained violation, also taking into account the criminal relevance of the conduct and the fact that criminal proceedings may be brought if the conduct constitutes a crime. The disciplinary measures are also taken in accordance with the national collective work contracts or other national applicable provisions.

### AMPLIFON IBÉRICA:

## 5.10 External reporting channels

In addition to the internal communication channels provided by Amplifon and without exclusive character, the interested persons may report to the Independent Authority for the Protection of the Informant or to the corresponding regional authorities or bodies, the commission of any actions or omissions included in the scope of application of this law, either directly or after communication through the corresponding internal channel.

# 6 Tracking of the report management process

The Group Whistleblowing Committee, or the Country Focal Group as appropriate, ensures that all of the reports received (including the ones archived without further investigation) are kept in a dedicated electronic archive, and that the documents relating to the reports are handled in accordance with the applicable personal data protection regulations.

All company departments involved in the report management process – within their respective competence – ensure the traceability of information. The members of the Group Whistleblowing Committee, or the Country Focal Group, are in charge of filing the received documentation regarding the reports in the dedicated archive.

Such documentation is kept for the time deemed necessary and proportionate to meet the requirements of applicable laws and regulations.

## 7 Communication and training

This Policy is intended for the widest communication. To this end, the latter:

- is transmitted to every Company of the Group;
- is communicated to Amplifon's employees through adequate communication systems defined at corporate / local level and in any case right after the hiring process or the start of a collaboration relationship; and
- is published on the company intranet website.

For the abovementioned purposes, each Company of the Group shall translate the present Policy into the local language to allow a better communication and understanding of the document.

The training, addressed to all employees of the Amplifon Group, is carried out regularly and in any case if the need arises and includes, as far as possible, *case studies* and examples aimed at avoiding the recurrence of any situations already occurred. In addition, all Amplifon personnel, following the joining of the Group or during training activities, is made aware of the rules and procedures to protect employees in case of a report.

Finally, the Board of Directors of the Companies of the Group, top management, and all persons entrusted with roles, responsibilities and authority in relation to the Whistleblowing Management System are trained in relation to the contents and the functioning of the present Policy and how to manage reports received.

## 8 Privacy

Amplifon S.p.A. hereby states that the personal data of Whistleblowers and reported subjects and of any other parties involved that is obtained while managing the reports are processed in full compliance with the provisions of current legislation regarding the protection of personal data, and in line with the provisions of the privacy organizational Model.

Only the data strictly necessary for verifying the validity of the report and for managing is processed.

Amplifon S.p.A. processes the personal data for the sole purpose of performing the provisions set out in this Policy and to comply with the legal obligations to which it is subject.

Under Article 4, subsection 7 of the GDPR, the Data Controller of the personal data acquired in the management of reports is Amplifon S.p.A.

Amplifon S.p.A. delegates some processing activities to Data Processors, such as the supplier that manages the eWhistle Platform. The processing activities performed by these Data Processors are limited and governed by specific contractual instruments.

In the event that personal data collected as a result of a report is transferred to or accessed in Countries outside the European Union, Amplifon S.p.A. ensures, through contractual and technical-organizational measures, that such data is afforded the same protection recognized by European law.

The text of the privacy notice concerning the processing of personal data regarding the whistleblower reports to be delivered to the Whistleblower and the reported subjects (where possible) is attached to this Policy.

## 9 Support and assistance

For any questions, concerns or need for support regarding this Policy, Amplifon's people may contact the Chief Internal Audit & Risk Management Officer, the Chief Legal Officer, the Chief HR Officer or the Country Focal Group, who are available to provide all necessary support.

## 10 Controls, monitoring and continuous improvement

The Chief Internal Audit & Risk Management Officer monitors the implementation of this Policy by the Companies of the Group, also through specific internal auditing activities.

The Chief Internal Audit & Risk Management Officer reviews this Policy on a periodic basis, also after any findings of behaviors not in line with it, through scheduled review sessions, to ensure that it remains as effective as possible, as well as on the basis of any observations received, new regulations, or *best practice*, organizational changes and *lesson learnt* of reference, proposing to the Board of Directors of Amplifon S.p.A. the updating of the Policy where appropriate (e.g., further process improvements, also upon input from the different stakeholders).

## 11 Conclusion

### PLEASE SPEAK UP

If you have any evidence or justified concerns about relevant breaches and unlawful conduct according to this Policy, please speak up!

Because it is the right thing to do, for you, for us, for everyone.

### ASK FOR HELP

When seeking support and clarification, please contact:

- Group Legal & Compliance Department.

- Group HR Department.
- Group Internal Audit & Risk Management Department.
- Country Focal Group.