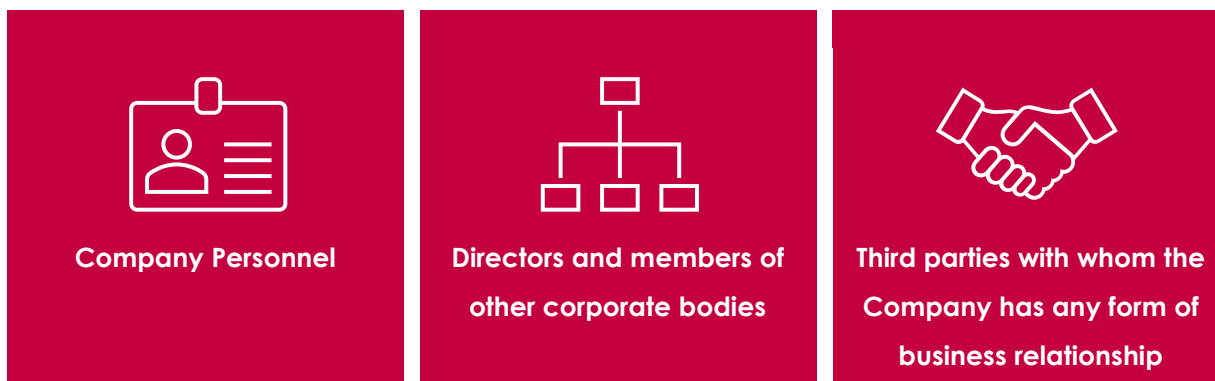


## Who can report

Reporting can be made by<sup>1</sup>:



## What to report

A report can be submitted if you are **certain** or if you have a **reasonable suspicion** to believe that a violation has occurred (actual or alleged):

- of the Amplifon Group Code of Ethics;
- of the laws applicable;
- of regulations or measures issued by any competent authority;
- of internal policies and procedures adopted by the Group companies (e.g., anticorruption);
- relevant pursuant to Legislative Decree 231/2001 or constituting a violation of the requirements of the Organization, Management and Control Model pursuant to Legislative Decree 231/2001<sup>2</sup>;
- of any other compliance policies and procedures.

<sup>1</sup> Depending on the situation, directors and members of other corporate bodies, shareholders, employees, trainees, volunteers, paid / unpaid interns and Amplifon's Third Parties (e.g., clients, joint ventures, consortium partners, outsourcing service providers, contractors, consultants and self-employed workers, sub-contractors, suppliers, vendors, agents, distributors, representatives, intermediaries and investors, and related employees or personnel working under their direction and/or supervision, as well as subjects previously linked to the Company by an employment relationship that has meanwhile ended or whose employment relationship has not yet begun).

<sup>2</sup> The conducts referred to in this point may be reported through internal channels only.

Furthermore, in accordance with the provisions of **Legislative Decree No. 24/2023**, the following are also subject to reporting:

- offences falling within the scope of application of European Union or national laws (including those which implement European Union law) relating to the sectors indicated in Legislative Decree no. 24/2023;
- acts or omissions constituting fraud affecting the financial interests of the European Union;
- acts or omissions affecting the internal market of the European Union;
- acts or conduct that otherwise frustrate the object or purpose of acts of the European Union in the above fields.



Any reports concerning **personal grievances, customer behavior towards store personnel** and/or **product complaints/requests for assistance** from customers are not considered under the Amplifon Whistleblowing Policy.

## How to report

Reports, also made anonymously, shall:



be based on **well-founded reasons**;



be **as detailed as possible**;



**contain a precise description** of the facts and people involved;



be integrated by **attaching all the available documentation to support** the alleged violation.

Any manifestly unfounded or defamatory report may constitute a violation of the latter, resulting in possible disciplinary measures and potential liabilities for the Whistleblower.

The Company has activated the following **reporting channels**:

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**WHISTLEBLOWING  
COMMITTEE  
REPORTING  
CHANNELS**

(Chief HR Officer, Chief  
Legal Officer, Chief  
Internal Audit & Risk  
Management Officer)<sup>3</sup>



The **Digital Whistleblowing Platform** <sup>4</sup>



**Ordinary mail**<sup>5</sup> to the attention of the Group Whistleblowing Committee at: Amplifon S.p.A., via Ripamonti, 133, 20141 Milan, Italy



**Voice messaging system** at the number **0281480081** by inserting the PIN code 9204



**Direct meeting** with the Whistleblowing Committee (also through the Whistleblower Protection Officer), requested also through the following e-mail address: [wbccommittee@amplifon.com](mailto:wbccommittee@amplifon.com)

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Channels established to support relevant reports under **Legislative Decree No. 231/2001** are also provided.

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**SUPERVISORY BODY  
REPORTING  
CHANNELS<sup>6</sup>**



**Ordinary mail**<sup>7</sup> to the attention of the Supervisory Body: Amplifon S.p.A., via Ripamonti, 133, 20141 Milan, Italy



**Voice messaging system** at the number **0281480081** by inserting the PIN code 9236

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<sup>4</sup> Intended for those who have access to the Company's intranet site. Any report received through alternative channels to the Digital Platform must promptly be uploaded into the Platform, which allows the protection of information uploaded by the Whistleblower via manager profiles protected by credentials. The Digital Platform anonymizes the Whistleblower's data automatically inserting them in a separate archive, which cannot be viewed when the content of the report is examined, if not for reasons defined by legislative application.

<sup>5</sup> To ensure the confidentiality required by Legislative Decree No. 24/2023, it is necessary that the report is placed in two sealed envelopes: the first one with the identification data of the Whistleblower together with a photocopy of the identification document, if it is not an anonymous report; the second one with the report, so as to separate the identification data of the Whistleblower from the report. Both envelopes should then be placed in a third sealed envelope bearing on the outside "reserved to the Whistleblowing Committee".

<sup>6</sup> For reports pursuant to Legislative Decree 231/2001, Amplifon S.p.A. Supervisory Body gives mandate to the Whistleblowing Committee to receive support in the phases of receiving and analysis of the report.

<sup>7</sup> To ensure the confidentiality it is necessary that the report is placed in two sealed envelopes: the first one with the identification data of the Whistleblower together with a photocopy of the identification document, if it is not an anonymous report; the second one with the report, so as to separate the identification data of the Whistleblower from the report. Both envelopes should then be placed in a third sealed envelope bearing on the outside "reserved to the Supervisory Body".



**Direct meeting** with the Supervisory Body, requested also through the following e-mail address: [odv@amplifon.com](mailto:odv@amplifon.com)

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In addition, Amplifon also ensures the necessary cooperation in the case of any reports received through channels outside<sup>8</sup> the Group for which the relevant independent authority in the country has activated a dedicated channel.

## Reporting management process

The process of handling reports is guided by the following principles:

- the protection of the **confidentiality** of all information contained in the reports (including the identity of the Whistleblower and any other persons involved or mentioned in the report);
- the protection of the Whistleblower<sup>9</sup>, and other subjects involved in the report<sup>10</sup>, from any act of **retaliation**<sup>11</sup> or **discrimination** direct or indirect, for reasons related, directly or indirectly, to the reporting. 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<sup>12</sup>;
- the **independence** and **impartiality** subjects involved in the handling of reports;
- the **transparency** and **effectiveness** of the reporting management process (preliminary analysis, investigation activities, final decision<sup>13</sup>);
- the **disclosure** and **update** to the Whistleblower (acknowledgement of receipt within 7 days of receipt of the report, feedback within 3 months of the date of acknowledgement of receipt and at the conclusion of the investigation) as well as to relevant bodies in terms of reporting management process (periodic reporting and, where needed, timely reporting);

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<sup>7</sup> To ensure the confidentiality it is necessary that the report is placed in two sealed envelopes: the first one with the identification data of the Whistleblower together with a photocopy of the identification document, if it is not an anonymous report; the second one with the report, so as to separate the identification data of the Whistleblower from the report. Both envelopes should then be placed in a third sealed envelope bearing on the outside "reserved to the Supervisory Body".

<sup>8</sup> This possibility is provided only in the presence of the specific conditions identified pursuant to Legislative Decree No. 24/2023. For further details regarding this hypothesis, please refer to the website of ANAC (competent authority).

<sup>9</sup> In cases of anonymous report, if the person of the Whistleblower is subsequently identified, the protective measures for retaliation set out in this Policy are applied.

<sup>10</sup> The Whistleblower protective measures also apply to: (a) the facilitator (an individual assisting the Whistleblower in the reporting process, operating within the same work context and whose assistance must remain confidential); (b) persons in the same work context as the Whistleblower and who are linked to the Whistleblower by a stable emotional or family relationship up to the fourth degree; (c) co-workers of the Whistleblower who work in the same work context and who have an usual and current relationship with the latter; (d) entities owned by or for which the Whistleblower works, as well as entities that operate in the same work context as the Whistleblower.

<sup>11</sup> 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. Article 17 of Legislative Decree No. 24/2023 provides, by way of example, a list of conduct constituting retaliatory acts.

<sup>12</sup> Retaliation, inappropriate and discriminatory behaviors towards Whistleblowers are monitored through the analysis and the evaluation of specific suspicious situations. Furthermore, ANAC maintains the list of Third Sector entities that provide support measures to the Whistleblowers.

<sup>13</sup> Final evaluation and proposed decision (e.g., archiving or adoption of further measures) with indication of any possible corrective and/or disciplinary measures are shared with relevant bodies and departments.

- the **processing** and **storage** of documents for as long as deemed necessary and proportionate to meet legal requirements<sup>14</sup>.

## Privacy notice

Amplifon is committed, throughout the entire management process, to protecting personal data deriving from reports in compliance with applicable privacy laws and in respect of the rights of the persons concerned.

A he extended Privacy notice can be found at the following [web address](#).

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For any questions, concerns or need for support, the Whistleblowing Committee is available to provide all necessary support.

The Whistleblowing System of Amplifon S.p.A., approved by the Board of Directors, is subject to periodic reviews on the basis of any observation received, new regulations, or best practice, organizational changes and lesson learnt of reference.

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<sup>14</sup> In accordance with the provisions of Legislative Decree No. 24/2023, reports and the relevant documentation are kept for the time necessary to manage the report and, in any case, for no longer than five years from the date of the communication of the final outcome of the reporting procedure and, if judicial dispute develops, for the time strictly necessary for the settlement of the court case established.