
 cementirholding	<b>GROUP POLICY</b>	Doc N° CH_GPO_31
		Rev. 0 06/11/2023
	<b>STAKEHOLDER ENGAGEMENT POLICY</b>	


## STAKEHOLDER ENGAGEMENT POLICY

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## 1 GROUP STAKEHOLDERS' POLICY

### 1.1 REFERENCES

#### 1.1.1 External References

- Dutch Corporate Governance Code
- Corporate Sustainability Reporting Directive (Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022- CSRD)

#### 1.1.2 Internal References

- Code of Ethics
- Policy on bilateral contacts with shareholders
- Supplier Code of Conduct

### 1.2 OUR CULTURE

At Cementir Holding (hereinafter Cementir), we recognize the vital role that stakeholders play in our business operations and the importance of fostering positive, collaborative relationships with them.

For stakeholders, according with the Dutch Corporate Governance Code, we do consider *'Groups and individuals who, directly or indirectly, influence – or are or may be influenced by – the attainment of the company's objectives: employees, shareholders and other lenders, suppliers, customers and other stakeholders'*.


Cementir's operations and products could have impacts that extend beyond our employees and customers. Business partners, suppliers, community interest groups, media, political and academic leaders, industry associations, NGOs, investors, and other stakeholder groups have different viewpoints and expectations related to our business.

Responding to their needs and expectations is crucial for maintaining a positive reputation, ensuring long-term success, and enhancing a competitive advantage.

For all those reasons, we daily strive in a constructive dialogue with all our stakeholders, to build an effective, long lasting and shared beneficial relationship.

### 1.3 SCOPE

The purpose of this policy is to establish guidelines for the engagement of stakeholders in our operations. Group Stakeholders' Policy applies to all operational activities of the Cementir Group, it being understood that each operating company is responsible for the implementation of such address and guidance as integral and essential part of its own business. All the Group employees are required to acknowledge and act in compliance with this Policy during their entire employment relationship.

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#### 1.4 OUR APPROACH TO MANAGE AND ENHANCE STAKEHOLDERS' RELATIONSHIP

Our stakeholder engagement approach, applied across the Group, includes:

- **STAKEHOLDER IDENTIFICATION AND PRIORITIZATION**

We identify and categorize our stakeholders, considering their interests, influence, and relevance to our business. Stakeholders are prioritized based on the significance of their impact on our operations and the importance of their concerns.

Considering the breadth and the internationality of the Group there are many different stakeholder categories with different needs with whom the company interacts on a daily basis. Every category of stakeholder has its specific method and frequency of listening and involvement, based on type of subject, topic, interest and characteristics of the Group's various regions.

For their identification we relied on the working and nonworking relationships that the Group, each region and each individual business unit, has both externally and internally but also directly and indirectly. In that way, the identified and listed stakeholders' categories are the ones with whom the company interfaces and has a stable relationship (holding level or regional level).

A stakeholder impact is considered material when it pertains to Cementir's actual or potential effects on people or the environment over the short-, medium- and/or long-term time horizons.

Annex 1 lists the Group's main stakeholders, and the tool used for enhancing their engagement.

The list is reflective of the status existing at the time this Policy is enacted, but may be subject to review and update, depending on the new relationships we can establish. The most updated version of the stakeholders list can be found on the official report (i.e. Sustainability Report), subject to approval of the Group Chairman & Chief Executive Officer.

- **TWO-WAY COMMUNICATION**

We are committed to open, honest, and two-way communication with our stakeholders.

We actively seek and listen to feedback, concerns, and suggestions from our stakeholders, that are promptly reported to and considered by our management at all levels.


The method and frequency of engagement with the stakeholders may change according to their topics and priorities. In line with the Dutch Corporate Governance Code, it is up to the discretion of Cementir's Group Chairman & Chief Executive Officer to determine on a case-by-case basis Cementir's relevant stakeholders and whom to enter in dialogue with and in which form.

- **CUSTOMIZED ENGAGEMENT**

We recognize that different stakeholder groups have unique needs and expectations. We tailor our engagement strategies to ensure effective communication and collaboration with each group.

Coherently with best practice provision 4.2.2 of the Dutch Corporate Governance Code, Cementir has a 'Policy on bilateral contacts with shareholders', that is published on corporate's website and regulates the engagement with shareholders.

- **TRANSPARENCY AND ACCOUNTABILITY**

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We maintain transparency in reporting on our activities, performance, and initiatives, guaranteeing fairness and integrity. We are accountable for our actions and outcomes, including addressing any issues or concerns raised by stakeholders.

- **RISK MANAGEMENT**

We identify potential risks or opportunities associated with our stakeholder relationships, developing strategies to mitigate these risks and enhance these opportunities. Contingency plans are in place to address any issues that may arise during engagement processes.

- **REGULATORY COMPLIANCE**

We are informed about and comply with all relevant laws, regulations, and industry standards.

- **EMPLOYEE ENGAGEMENT**

We engage with our employees as internal stakeholders and encourage their active participation in our engagement initiatives.

We recognize that our employees' alignment with our values can positively influence external stakeholders' perceptions and create value to the societies in which we operate.

- **CONTINUOUS IMPROVEMENT**

We regularly review and assess our stakeholder engagement strategies to ensure their effectiveness through time. Strategies are adapted and refined as necessary, based on changing stakeholder expectations and business landscapes.

- **MEASUREMENT AND REPORTING**

We established key performance indicators (KPIs) to track and measure our progress on Financial, Environmental, Social and Governance topics in meeting stakeholder expectations.


Periodically, progresses are reported to stakeholders both via official report (i.e. Annual Report) and voluntary reports (i.e. CDP questionnaires), to demonstrate our commitment towards improving the creation of shared value.

- **GRIEVANCE MECHANISM**


We recognize the importance of Whistleblowing legislation as an effective instrument to prevent illicit activities and allow individuals to exercise their freedom of expression as a fundamental human right. For this reason, the Group has long since established a specific reporting mechanism through which employees, collaborators, administrators, and third parties in general can report, without fear of retaliation or intimidation, any information regarding potential violations, non-compliant or unlawful behaviours and practices in relation to applicable regulations, including European Union legislation, the Group's Code of Ethics, internal procedures, and the respective companies' Organizational Model pursuant to Italian Legislative Decree 231/2001.

- **AMENDMENTS AND ADDITIONS TO THE POLICY**

Amendments and additions to this Policy, if they are of a substantive nature, are the competence of the Company's Board of Directors.

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The Group Chairman & Chief Executive Officer is authorised to amend Annex 1 and to make those amendments and additions to this Policy which become necessary or appropriate as a result of regulatory measures, specific requests from the supervisory authorities, enforcement or market practices and national or international guidelines, or in cases of proven urgency or organisational changes to the Company. The Board of Directors will be duly informed of these amendments.

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## ANNEX 1

Type of stakeholder	Main Engagement's tool
<b>Personnel</b>	Group Annual Convention, Routinary update, Intranet, Mail, Official Reports, Social networks, Survey, Training.
<b>Institutions and Authorities (local and national)</b>	Exhibitions, Official reports, Participation in Global and Business Associations, Press releases, Public conferences.
<b>Shareholders</b>	Direct contact, Official reports, Press releases, Shareholder's meeting.
<b>Trade Unions</b>	Dedicated meetings, European Worker Council, Networking, Official reports, Working group.
<b>Local communities and local committees</b>	Dedicated meetings, Direct contact, Official reports.
<b>Customers</b>	Blog, Exhibitions, Official reports, Sales departments, Social networks, Survey, Training, Website.
<b>Suppliers and contractors</b>	Supply Chain engagement activities, Exhibitions, Official reports, Training.
<b>Associations of environmentalists</b>	Official reports, Social network, Website.
<b>Financiers</b>	Direct contact, ESG ratings, Investor's presentation, Official reports, Press releases.