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cementir holding	CEMENTIR HOLDING POLICY	Rev. 0
	POLICY ON LOBBYING ACTIVITES AND POLITICAL CONTRIBUTION	

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REVISION	DESCRIPTION AND REASON FOR REVISION
0	FIRST ISSUE
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> Rev. 0

POLICY ON LOBBYING ACTIVITES AND POLITICAL CONTRIBUTION

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1 OBJECTIVE

The objective of this Policy is to provide the principles upon on which Cementir Group engages with public authorities for the purposes of pursuing Cementir Group's interests and to determine guidelines, terms and conditions of economic contribution to political parties, causes or activities in a clear, transparent and lawful way.

2 REFERENCES

2.1 EXTERNAL REFERENCES

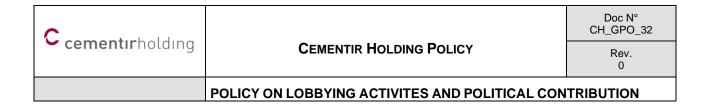
- Directive (EU) 2022/2464 (also named Corporate Sustainability Reporting Directive or CSRD)
- Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards
- European Sustainability Reporting Standards (ESRS) G1-5
 ESRS G1 The role of the administrative, management and supervisory bodies
 G1-5 Political influence and lobbying activities
- OECD (2023), OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, OECD publishing, Paris
- OECD Recommendation on Principles for Transparency and Integrity in Lobbying (OECD/Legal/0379)

2.2 INTERNAL REFERENCES

- Code of Ethics
- D. Lgs. 231/2001 Models
- Master policy setting out the policy and procedure framework (CH GPO 13)
- Stakeholder engagement policy (CH GPO 31)

3 Introduction

Cementir Holding N.V. ("Cementir") has adopted this policy (the "Policy") regarding its own and its subsidiaries' (collectively with Cementir, the "Group", each being a "Company") engagement in any action of direct or indirect communication with public authorities to put forward positions with the aim of influencing policy-making and decision making process, informing public debate and/or assisting public authorities in their decision-making processes on issues of relevance to the Group (hereinafter



all jointly referred to as the "Advocacy Activities"), in the light of disclosure requirements under CSRD and ESRS standards and in compliance with local laws, internal procedures and Group's culture.

This Policy has been adopted by the board of directors of Cementir (the "Board") on [29 July] 2024.

4 DEFINITIONS

For the purposes of this Policy and for transparency in compulsory and voluntary disclosures, the following definitions are applicable¹:

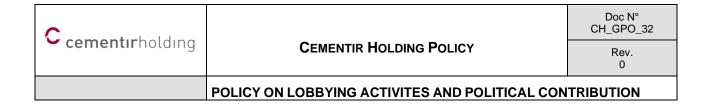
Advocacy Activities may consist of:

- 1) Standard 'political contribution': financial or in-kind support provided directly to political parties, their elected representatives or persons seeking political office.
- i. Financial contributions can include donations, loans, sponsorships, advance payments for services, or the purchase of tickets for fundraising events and other similar practices.
- ii. In-kind contributions can include advertising, use of facilities, design and printing, donation of equipment, provision of board membership, employment or consultancy work for elected politicians or candidates for office.
- 2) 'Indirect political contribution': those political contributions made through an intermediary organisation such as a lobbyist or charity, or support given to an organisation such as a think tank or trade association linked to or supporting particular political parties or causes.
- 3) Lobbying activities: activities carried out with the objective of influencing the formulation or implementation of policy or legislation, or the decision-making processes of governments, governmental institutions, regulators, European Union institutions, bodies, offices and agencies or standard setters. Such activities include (non-exhaustive list):
- i. organising or participating in meetings, conferences, events;
- ii. contributing to/participating in public consultations, hearings or other similar initiatives;
- iii. organising communication campaigns, platforms, networks, grassroots initiatives;
- iv. preparing/commissioning policy and position papers, opinion polls, surveys, open letters, research work as per the activities covered by transparency register rules.
- 4) Other activities: any other action of direct or indirect communication with public authorities to put forward positions with the aim of influencing policy-making and decision making process, informing public debate and/or assisting public authorities in their decision-making processes on issues of relevance to the Group other than those falling in 1), 2) or 3) above.

5 SCOPE AND PURPOSE

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¹ In compliance to Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards, Appendix A "Application requirements" of Disclosure Requirement G1-5 – Political influence and lobbying activities



The purpose of this Policy is to establish guidelines for the engagement of Cementir and Cementir Group in any Advocacy Activities. Cementir commits to exert its political influence transparently and fairly in any Advocacy Activities, in compliance with all applicable laws and regulations.

The Policy applies to all employees of Cementir Group engaging directly or indirectly through third parties in any Advocacy Activities.

All Cementir Group subsidiaries are subject to this Policy. Third parties engaging in Advocacy Activities on behalf of Cementir, including consultants, lobbying firms and individuals, are duly informed by Cementir and Cementir Group's subsidiaries and are required to accept to comply with this Policy.

Each operating company of Cementir Group is responsible for the implementation of such address and guidance as integral and essential part of its own business in compliance with local laws. All Group employees are required to acknowledge and act in compliance with this Policy during their entire employment relationship.

6 RESPONSIBLITIES

Cementir Group Chief Executive Officer ("CH CEO") is the Board representative responsible for the oversight of Advocacy Activities.

Cementir Group's Heads of Regions and Managing Directors ensure that Advocacy Activities of Cementir Group's subsidiaries are:

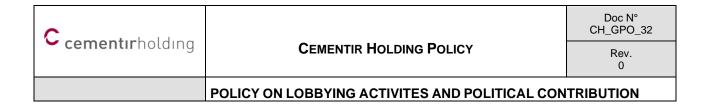
- (i) reviewed and approved in advance by Group CEO, duly and timely providing all relevant information:
- (ii) carried out in compliance with this Policy, the Group's policies and applicable laws;
- (iii) duly documented and reported at least once per year to CH CEO;
- (iv) and that third parties engaged in Advocacy Activities are informed of this Policy and agree to comply with it.

CH CEO:

- (i) reserves the right to request from Cementir Group's Heads of Region and Managing Directors additional documents and information:
- (ii) identifies the function(s) at holding or subsidiary level to instruct and support in reviewing the request;
- (iii) decides whether and when the decision is brought to the attention of the Board of Directors of Cementir;
- (iv) has the right to approve, reject, amend or suspend any Advocacy Activities.

Cementir Group CFO:

(i) maintains and updates the content, timing and methods of a specific information flow from Group's



subsidiaries to gather the information required for transparency and reporting obligations, and revises Annex 1 and Annex 2 accordingly;

(ii) gathers and sorts out information from Cementir and Group's subsidiaries for consolidation and disclosure purposes.

Membership and/or registration and/or enrolment to any organizations that formally represent the interests of Cementir and its subsidiaries or to similar entities (such as Cembureau) even if they involve Advocacy Activities are considered approved and are therefore not subject to the procedure under this article 6.

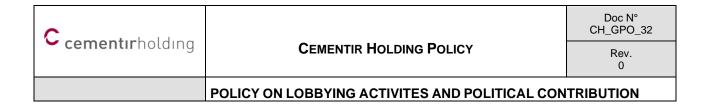
7 ADVOCACY ACTIVITIES

Only those Advocacy Activities approved pursuant to article 6 are allowed, provided they are carried out in compliance with the law, this Policy and other applicable Group policies and procedures.

In particular, Cementir:

- 1) prohibits any act of bribery or corruption in any form by any employee or third party acting on its behalf and takes care that relevant employees are properly trained;
- 2) commits not to use any fraudulent, unfair, illegal or dishonest mean to obtain information or decisions and not to use information so obtained;
- 3) remains politically neutral and abstain from donations to political entities, unless and to the extent expressly permitted under local laws provided they are also approved according to the procedure detailed in article 6;
- 4) respects freedom of expression and stakeholders' rights;
- 5) applies fair competition rules and behaviors;
- 6) does not misuse any information and acts for correcting any misinformation:
- 7) manages any conflict of interest in Advocacy Activities;
- 8) ensures transparency and integrity in lobbying activities, and refrain from seeking or accepting exemptions not contemplated in the statutory or regulatory framework related to human rights, environmental, health, safety, labour, taxation, financial incentives, or other issues:
- 9) when engaging in Advocacy Activities takes into account the OECD Recommendation on Principles for Transparency and Integrity in Lobbying (OECD/Legal/0379) and ensure consistency of lobbying activities with the OECD Guidelines and with the business strategy of Cementir Group;
- **10)** abstain from making illegal contributions to candidates for public office or to political parties or to other organisations linked to political parties or political candidates and from any improper involvement in political activities.

Due to the fact the Cementir Group is located in several countries worldwide, local rules must also be complied with. Approval under article 6 is also subject to a careful evaluation of the specific situation of the country where the Advocacy Activities are planned to take place and due controls,



safeguards and appropriate measures are put in place to protect Cementir Group and its employees and to ensure compliance to this Policy and all applicable laws and regulations.

8 DUTIES AND OBLIGATIONS

8.1 TRANSPARENCY

Cementir Group is committed to comply with the following obligations and duties within the limits of the rules on insider information applicable to listed companies:

- a) providing reliable and trustworthy information to public authorities disclosing the name of Cementir Group when, within the limits of the admitted activities stated under this Policy, Cementir Group's employees and third parties are acting in its name and/or on its behalf;
- b) transparently informing on public positions and lobbying activities;
- c) enrolling in public registers (e.g. lobbying and transparency registers) where due or applicable;
- d) act transparently towards Cementir Group's responsible representative(s) as defined above in article 6, sharing any and all information within them.

8.2 INTEGRITY

Cementir Group, when engaging in Advocacy Activities:

- a) adheres to integrity standards and engage responsibly;
- b) ensures that they are consistent with Cementir Group's commitments and goals on responsible business conduct matters;
- c) puts in place proper measures (such as due diligence measures) to ensure that the Advocacy
 Activities are coordinated and coherent with anti-corruption, responsible business conduct,
 public integrity initiatives as well as with Cementir Group's broader environmental, social,
 and governance goals;
- d) conduct Advocacy Activities with integrity.

8.3 REPORTING OBLIGATIONS

Cementir Group, starting from financial year 2024, is required to disclose the following information in its yearly financial report:

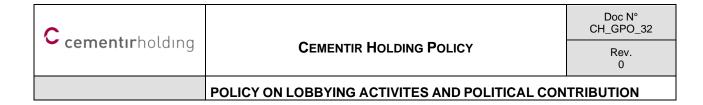
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- (a) the total monetary value of financial and in-kind political contributions made directly and indirectly, aggregated by country or geographical area, where relevant, as well as type of recipient/beneficiary. Where appropriate, how the monetary value of in-kind contributions is estimated:
- (b) the total amount paid for membership to lobbying associations. If the Company and/or its subsidiaries are legally obliged to be a member of a chamber of commerce or other organisation that represents their interests, it may disclose that this is the case;
- (c) the main topics covered by its lobbying activities and the Company's main positions on these in brief. This shall include explanations on how this interacts with its material impacts, risks and opportunities identified in its materiality assessment per ESRS 2; and
- (d) if the Company is registered in the EU Transparency Register or in an equivalent transparency register in a Member State, the name of such register and its identification number in the register.

It is the responsibility of every Cementir Group Head of Region to make sure that each Group's subsidiaries under their authority provide the above information to the Group CFO pursuant to Annex 2 of this Policy and to any later changes that will be announced as to content, timing or methods.

9 MISCELLANEOUS

A copy of this Policy is published on Cementir's website (www.cementirholding.com). This Policy may be amended by a resolution of the Board which also retains the right to deviate from this Policy. Annex 1 and 2 may be updated by the competent functions of Cementir.



Annex 1

Political engagement (including lobbying activities) illustrative example of reporting disclosure pursuant to ESRS G1-5

During the [year] financial year [Company] was involved in activities around the proposed regulation XXX which could have significant negative impacts on its business model if implemented in the current format. [Company]'s considers that while the proposed regulation will realise some improvements to the regulatory regime such as [•], in its current format the costs relating to [•] will outweigh the benefits. [Company] and its peers continue to work with [•] (the regulator) to improve this balance. [Company] also supported the [political party] in [Country] and [political party] in [Country] as both [•].

[Company] is registered in its local transparency register, i.e., [•], and its registration number is [•].

Amounts in \in thousands.

	Year	Year
Political funding provided	[•]	
Funding to [<i>political party</i>]	[•]	
Funding to [political party]	[•]	
	100	

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Annex 2

Political engagement (including lobbying activities) - Form for reporting disclosures