



Whistleblowing Policy

Approved by the Board of Directors of Teka Industrial, S.A., on May 31, 2023.



TEKA

Whistleblowing Policy

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Whistleblowing Policy

1. Introduction and purpose

TEKA INDUSTRIAL, S.A., and the companies of the Group, including HERITAGE B B.V. (hereinafter, the "**Group**") undertake to carry out their business activity with integrity and respect for the law. Therefore, those who relate to the Group are encouraged to report any breach or suspicion of non-compliance through our Whistleblowing Channel.

The Whistleblowing Channel has been implemented in accordance with the requirements of Law 2/2023 regulating the protection of persons who report on regulatory and anti-corruption infringements, which transposes Directive (EU) 2019/1937 of the European Parliament and of the Council, as well as Regulation (EU) 2016/679 and Organic Law 3/2018, relating to the Protection of Personal Data and guarantee of digital rights (hereinafter, the "**Regulation**") without prejudice to the application in each subsidiary of the Group of the national law that transposes the Directive.

Therefore, the Whistleblowing Channel is designed, established and managed in such a way that allows: i) its affordable use; (ii) the submission of written and/or verbal communications; (iii) respect for guarantees of confidentiality and anonymity -except where disclosure is provided for by a national rule or requested in the context of legal proceedings- (iv) protection against retaliation; (v) effective management of communications and their proper follow-up; vi) integration of the different whistleblowing channels of the Group and; (vii) protection of personal data.

The Board of Directors has appointed the person responsible for the management of the Whistleblowing Channel (hereinafter, the "**Head of the Group Whistleblowing Channel**" or the "**Head of the Channel**", indistinctly). The Head of the Channel carries out his functions independently and autonomously with respect to the rest of the Group's bodies. The Head of the Channel is one for the entire Group, without prejudice to the fact that in some countries specific channel managers may be designated, who will coordinate with the Head of the Group Whistleblowing Channel for the proper functioning and better performance of their functions.

The Whistleblowing Channel is configured as a unique communication channel for all the Group's companies.

The objective of this Policy is to explain the internal procedure for managing the Whistleblowing Channel, the protection of the Whistleblower and the application of the general principles of action

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that govern all the entities of the Group, without prejudice to the modifications or adaptations that are necessary for compliance with the local regulations applicable in each country.

In the event that local regulation conflicts with the principles of this Policy, the local regulation applicable in each specific case will always prevail.

2. Who can report through the Whistleblowing Channel?

Those individuals who have or have obtained information about infractions in a work or professional context (hereinafter, the “**Whistleblower**”) can report through the Whistleblowing Channel, including in any case:

- Employees.
- Whistleblowers who report or disclose information on infringements obtained within the framework of an employment or statutory relationship that has already ended: volunteers, trainees, workers in training regardless of whether or not they receive remuneration, as well as those whose employment relationship has not yet begun, when the information on infringements has been obtained during the selection process or pre-contractual negotiation.
- Shareholders, participants and persons belonging to the administrative, management or supervisory body of Group companies, including non-executive members.
- Those third parties with whom the companies of the Group maintain a business relationship, whether they are customers, suppliers, agents, distributors, freelancers, contractors, subcontractors -and those who work under the supervision of the latter-, or public employees.

3. How to access the Whistleblowing Channel?

The Group makes available to the Whistleblower the following means to access to the Group Whistleblowing Channel, which are managed by the Head of the Group Whistleblowing Channel:

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Web platform: www.speak-up.heritagebgroup.com This platform allows communications to be made anonymously, if the Whistleblower so decides and, in any language, guaranteeing the confidentiality of communications. Likewise, the web platform makes it possible to indicate the Group company about which the Whistleblower wants to inform.



By telephone: telephone contact details, by country, can be found in Appendix I to this Policy or on the web platform. This Channel allows communications to be made anonymously if the Whistleblower so decides and in any language through an independent interpreter who will transcribe the communication and send it through the web platform to the Head of the Whistleblowing Channel, guaranteeing the confidentiality of the communications. The Head of the Whistleblowing Channel will communicate in English or Spanish with the Whistleblower



Email address: Speak-up@heritage-b.com. This means allows communications to be made, guaranteeing the confidentiality of the information and anonymously, if the Whistleblower communicates from an email that ensures their anonymity. Communications can be made in any languages of the Group, although the Head of the Whistleblowing Channel will communicate in English or Spanish with the Whistleblower.



Meeting with the Head of the Whistleblowing Channel within a maximum period of 7 days from its request and guaranteeing confidentiality.

Additionally, in those entities of the Group with more than 50 employees, **Local Whistleblowing Channels** are made available to the Whistleblower, as detailed in Appendix II. These Local Whistleblowing Channels are managed by the Head of the Local Whistleblowing Channel, which will fall under the Human Resources function of the country.

Without prejudice to the fact that the Whistleblower may choose the preferred means of communication, the Group's Whistleblowing Channel ensures the maximum guarantees of autonomy, confidentiality, independence and absence of conflicts of interest due to its disconnection with business activities and local employees as its management falls on the Group's Compliance Function.

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In accordance with the applicable local regulations, there may also be **External Whistleblowing Channels** before the competent authorities, and where appropriate, before the institutions, bodies, offices or agencies of the European Union (hereinafter, the "**Independent Whistleblower Protection Authority**" or "**AAI**"). The Whistleblower will be informed by the Head of the Whistleblowing Channel about the external communication channels and the access requirements that may be established in the countries.

4. What can I communicate through the Whistleblowing Channel?

The Whistleblowing Channel allows the communication of any:

- i) **Breach of external regulations:** these communications may include acts contrary to the law: fraud, corruption, harassment, disclosure of confidential information, damage to computer systems, infringement of privacy and personal data, intellectual property rights, damage to the environment, violations of human or labor rights, etc.
- ii) **Failure to comply with the Group's internal regulations:** these communications may include acts contrary to the **Corporate Code of Business Conduct** or the rest of the **Group's internal** policies and procedures.
- iii) **Doubt or query** related to the interpretation of the Group's policies or ethical or conduct issues.

5. What is the scope of protection of the Whistleblower according to the Regulation?

The measures for the protection of the whistleblower, set out in paragraph 8, shall apply to the Whistleblower and, where appropriate, to the legal representatives of the workers in the exercise of their functions of advising and supporting the Whistleblower, as well as: a) to natural persons who, within the framework of the organization in which the Whistleblower provides services, assist in the process; b) natural persons who are related to the Whistleblower and who may suffer retaliation, such as co-workers or family members; c) the legal persons for which the Whistleblower works or has an employment relationship or holds a significant shareholding.

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The infringements subject to the protection of the Whistleblower will be those established by each of the countries at the time of the transposition of the Directive, distinguishing between:

5.1 Scope of protection of the European Union:

- **Acts or omissions, which may constitute infringements of European Union law** provided that i) it falls within the scope listed in the Appendix to Directive 2019/1937 dated October 23, 2019; (ii) affect the interests of the European Union within the meaning of art. 325 of the Treaty on the Functioning of the European Union; or (iii) have an impact on the internal market within the meaning of art. 26.2 of the Treaty on the Functioning of the European Union, including infringements of competition and State aid, and infringement of corporate tax rules or practices aimed at obtaining a tax advantage which distorts the object or purpose of the law applicable to corporation tax.

5.2 Spanish scope of protection:

- Actions or omissions that may constitute a **criminal offense**.
- Actions or omissions that may constitute a serious or very serious **administrative offense**.

5.3 Scope of local protection:

As indicated, the local regulations of each country may provide, at the time of the transposition of the Directive, other infringements that may be subject to the protection of the Whistleblower.

6. Management of the Whistleblowing Channel

- i. The Whistleblowing Channel allows communications to be made in **writing** or **verbally** or both. The information can be made in writing, through the web platform and email, or by telephone through the channels enabled and detailed in section 3 above. At the request of the Whistleblower, it may also be presented through a meeting with the Head of the Whistleblowing Channel within seven (7) days of the request.
- ii. **Verbal communications** will be documented, with the consent of the Whistleblower: i) by means of a recording or ii) complete and accurate transcription of the conversation and the opportunity will be offered to verify, rectify and accept by signature the transcript.

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- iii. The Whistleblowing Channel offers the possibility of submitting **anonymous** communications through the web platform.
- iv. When submitting a communication, the Whistleblower may indicate an address, email or safe place for the purpose of receiving **notifications** about the status of their communication or waiving it.
- v. The sending of a communication through the Whistleblowing Channel will result in the reception of an **acknowledgment of receipt** within a maximum period of seven (7) calendar days, confirming the receipt of the communication, unless this may jeopardize the confidentiality of the communication.
- vi. The Head of the Whistleblowing Channel will inform the Whistleblower, the affected person and the witnesses of the processing of their data in the terms established in the Regulation.
- vii. When a communication is submitted through the website, an **access number and password** will be generated at the request of the Whistleblower through which the Whistleblower can track their communication.
- viii. The Head of the Whistleblowing Channel will provide feedback to the Whistleblower of the outcome of the investigation within a period not exceeding **three (3) months** from the receipt of the communication or three (3) months from the expiration of the period of seven days after the communication is made, except in cases of special complexity that require an extension of the term, in which case, this may be extended up to a maximum of three (3) additional months.
- ix. The Head of the Whistleblowing Channel may maintain **communications** with the Whistleblower and request additional information.
- x. Likewise, the Head of the Whistleblowing Channel may count on the **support and collaboration of other areas** of the company or external advisors, when necessary, within the framework of the investigation.
- xi. The communication to the **affected party** by the report of the actions or omissions attributed to him, and his right to be heard, will take place in the time and manner that the Head of the Whistleblowing Channel deems appropriate to guarantee the good end of the investigation.
- xii. The right to the **presumption of innocence and honor** of persons affected by the communication shall be respected.

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- xiii. Likewise, the affected persons will enjoy the same protection established for the Whistleblowers, reserving their identity and guaranteeing the confidentiality of the facts and the protection of personal data.
- xiv. In the event that the facts communicated are within the scope of the functions of the Head of the Whistleblowing Channel or that in any way may generate a **conflict of interest** for any of the persons involved in the process of management and / or investigation of the communication, the affected person will refrain from intervening in the process of processing it.
- xv. The Head of the Whistleblowing Channel may **refuse to admit** when the facts communicated, among others, lack credibility and lack foundation.
- xvi. The Whistleblowing Channel management system is designed and established for **secure management** and in compliance with data protection regulations.
- xvii. The Whistleblowing Channel guarantees the **confidentiality** of the identity of the Whistleblower and any third party mentioned in the communication, **preventing access to unauthorized personnel**. In no case will access be given to the communication presented by the Whistleblower, except when required by the judicial authority, Public Prosecutor's Office or the competent administrative authority in the framework of a criminal, disciplinary or sanctioning investigation.
- xviii. The Head of the Whistleblowing Channel has a **procedure for managing the communications received** through the Whistleblowing Channel that complements this Policy.

7. No retaliation

The Group shall ensure that there are no acts constituting retaliation, including threats of retaliation and attempts at retaliation against persons who submit a communication through the Whistleblowing Channel.

Retaliation is understood as any act or omission that, directly or indirectly, involves unfavorable treatment that places the persons who suffer them at a particular disadvantage with respect to another in the work or professional context, solely because of their status as Whistleblowers or for having made a public disclosure, provided that such acts or omissions occur during the investigation procedure or in the two years following the completion of the investigation.

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By way of example, reprisals are considered those that, due to their status as Whistleblower, are adopted in the form of:

- Suspension of the employment contract, dismissal, termination of the employment or statutory relationship, including the non-renewal or early termination of a temporary employment contract after the probationary period, or early termination or annulment of contracts for goods or services, imposition of any disciplinary measure, degradation, or denial of promotions and any other substantial modification of working conditions; the non-conversion of a temporary employment contract into an indefinite one, where the worker had a legitimate expectation that he would be offered permanent work; unless these measures are carried out within the regular exercise of the power of direction under the labor legislation or regulatory of the corresponding public employee statute, due to circumstances, facts or accredited infractions, and unrelated to the presentation of the communication in the Whistleblowing Channel.
- Damages, including reputational damage, economic loss, coercion, intimidation, harassment or ostracism.
- Evaluation or negative references regarding work or professional performance exclusively because of their status as Whistleblowers.
- Inclusion in blacklists or dissemination of information in a certain sectoral area, which hinders or prevent access to employment or the contracting of works or services.
- Denial or cancellation of a license or permit.
- Refusal of training.
- Discrimination, or unfavorable or unfair treatment.

If the Group becomes aware that retaliation is taking place or has been carried out, the Group will take reasonable steps to stop and address it. These measures, as appropriate, may consist of:

- Reinstate the person in the same or equivalent position, with equal salary, responsibilities, job position and reputation;
- Enable equitable access to advocacy, training, opportunities, benefits and rights;
- Restore the person to the previous business position in relation to the organization;
- Cease or withdraw any conflict or litigation that may exist against the person (for example, the attitude or treatment offered);

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- Apologize for any harm suffered;

8. Measures of protection before the Independent Authority for the Protection of the Whistleblower

Whistleblowers who report violations of sections 5.1, 5.2 and 5.3 shall be entitled to protection measures before the Independent Authority for the Protection of Whistleblowers (hereinafter “AAI”), that each country has, where appropriate, implemented, when the following circumstances occur:

- There are reasonable grounds to believe that the information referred to is true at the time of communication, even if they do not provide conclusive evidence, and that the information falls within the scope of paragraphs 5.1, 5.2 and 5.3.
- The communication or disclosure has been made in accordance with the requirements of the Regulation or other applicable local regulations.

Persons who communicate or disclose:

- i. Information contained in communications that have been inadmissible.
- ii. Information related to claims about interpersonal conflicts or that affect only the Whistleblower and the persons to whom the communication or disclosure relates.
- iii. Information that is already fully available to the public, or that constitutes mere rumors.
- iv. Information referring to actions or omissions not included in the scope of application section 5.1, 5.2 and 5.3 of this Policy.

All this, without prejudice to additional conditions and exclusions that may contemplate other local regulations that may be applicable.

The support measures by the Independent Authority for the Protection of Whistleblowers, depending on the regulation of each country, may consist, as the case may be, of giving:

- i. Comprehensive, independent and free information and advice on available procedures and remedies, protection against retaliation and rights of the affected person.
- ii. Effective assistance for protection from retaliation.

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- iii. Legal assistance in criminal proceedings and in cross-border civil proceedings in accordance with applicable community law and regulation.
- iv. Financial and psychological support, exceptionally, after assessment by the AAI of each country.

All this, without prejudice to the right to free legal assistance for representation and defense in judicial proceedings, which could also be granted by the regulation of each country.

The Head of the Whistleblowing Channel will provide information to the Whistleblower regarding the support measures offered by local AAls.

9. Data protection and confidentiality

The processing of personal data of the Whistleblowing Channel will be carried out in accordance with the requirements established in Regulation (EU) 2016/679, of the European Parliament and of the Council, of April 27, 2016, regarding the protection of natural persons with regard to the processing of personal data and the free movement of these data and repealing Directive 95/46 / EC (hereinafter, the "**RGPD**"), as well as Organic Law 3/2018, of December 5, Protection of Personal Data and guarantee of digital rights (hereinafter, the "**LOPDGDD**"). For these purposes, TEKA INDUSTRIAL S.A., with NIF- A-39004932 and registered office at Calle Cajo 17, 39011 Santander, Spain, is the entity responsible for the treatment.

9.1. Purpose limitation

The personal data collected through the Whistleblowing Channel will be treated with the exclusive purpose of processing the communications received, if applicable, investigating the reality of the facts reported.

9.2. Legitimation of the treatment

The processing of personal data, in order to be able to process communications received through the Whistleblowing Channel, is lawful and has its basis of legitimacy in compliance with a legal obligation, in accordance with the provisions of article 30.2 of Law 2/2023.

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The non-mandatory data processing, as well as the processing of personal data resulting from a public disclosure will be based on the public interest provided for in the GDPR, pursuant to the provisions of Article 6.1.e) of the GDPR.

The processing of special categories of personal data for reasons of an essential public interest may be carried out in accordance with Article 9.2.g) of the GDPR.

9.3. Limitation of access to data:

Access to the personal data contained in the Whistleblowing Channel will be limited to: i) the Head of the Whistleblowing Channel and whoever manages it directly; (ii) the Human Resources Officer where disciplinary action is appropriate; iii) the Legal Officer when the adoption of legal measures is appropriate; iv) Data processors and; v) the Data Protection Officer, if it is mandatory and vi) any other persons who have to access for duly justified reasons.

Additionally, personal data may be shared with other entities of the Group in order to coordinate, manage and, where appropriate, execute the actions and / or measures necessary for the management and treatment of communication and, where appropriate, the investigation opened in each case. These entities shall be those indicated in Appendix III. This communication of data is covered by the legitimate interest of the company consisting in giving the correct processing to the communications formulated, in accordance with Recital 48 of the GDPR. Exclusively in the event that an illicit act is detected, your data may be communicated to third parties (Courts and Tribunals, Security Forces and Bodies or Public Administration), in order to comply with the corresponding legal obligations.

9.4. International data transfers

International data transfers are not foreseen, notwithstanding the foregoing, in the event that any provider may be located in countries located outside the European Economic Area (EEA) or, being located in the EEA, share the information with other entities located outside said territory, it is guaranteed that the transfers are made to countries with respect to which the European Commission has declared that they provide a level of protection comparable to European. In the absence of such a declaration of adequacy, appropriate safeguards shall be adopted through the Standard Contractual Clauses approved by the Commission.

9.5 Data retention time

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The data processed in the Whistleblowing Channel may be kept therein only for the time necessary to decide on the appropriateness of initiating an internal investigation.

In any case, after three months from the receipt of the communication, it shall be deleted, unless the purpose of the storage is to leave evidence of the operation of the Channel or it could constitute a criminal offence, in which case the information shall be kept for the time necessary during the legal proceedings.

9.6. Exercise of rights

Persons whose personal data are processed within the framework and context of the Whistleblowing Channel will be informed about the processing of their personal data, in terms of the provisions of articles 13 and 14 of the GDPR.

These may exercise the rights of access, rectification, deletion, opposition, limitation and portability recognized in articles 15 to 22 of the GDPR, by writing to the email address: dataprotection@teka.com or before the Spanish Agency for Data Protection (www.aepd.es). However, when the affected person exercises the right of opposition, it will be presumed that, unless proven otherwise, there are compelling legitimate reasons that legitimize the processing of their personal data, so that right will not be effective.

The right of access to personal data will not cover in any case the identity of the Whistleblower, limiting the possibility of communicating said identity only to the judicial authority, the Public Prosecutor's Office or the competent administrative authority in the framework of a criminal, disciplinary or sanctioning investigation.

9.7. Principle of proportionality and data minimization

Only the personal data that is relevant will be collected. If their relevance to the processing of specific information is not manifest or, if they are collected by accident, they will be deleted without undue delay. Likewise, all personal data that may have been communicated and that refer to behaviors that are not included in the scope of application of this Policy will be deleted. If the information received contains personal data included within the special categories of data, it will be immediately deleted, without proceeding to the registration and treatment of the same.

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9.8 Security measures:

The Whistleblowing Channel is designed, established, and managed in a secure manner, so that it guarantees the confidentiality of the identity of the Whistleblower and any third party mentioned in the communication, and of the actions that are developed in the management and processing of the same, preventing access to unauthorized personnel.

Thus, the Whistleblowing Channel has technical and organizational measures to preserve the security of the data collected and confidentiality of communications, in order to protect them against improper disclosures and access.

10. Use of the Whistleblowing Channel and the Policy

The use of the Whistleblowing Channel and the Policy that develops it will be in good faith and the submission of false, unfounded, distorted information, as well as those that have been obtained illegally to damage and harm the people or any companies of its Group, are not considered in accordance with the principle of good faith or with the purpose of the Policy and the applicable regulations that develop the protection of persons reporting on regulatory and anti-corruption breaches.

11. Breach

All persons covered by this Policy have the obligation to comply with its content. In case of identifying a serious breach of this Policy, or of any other element of the Whistleblowing Channel, this may and must be brought to the attention of the Head of the Whistleblowing Channel.

12. Modifications

This Policy will be reviewed and updated annually, unless necessary at an earlier date, without prejudice to the fact that the Head of the Whistleblowing Channel may make corrections, rectifications or clarifications that may be necessary.

13. Legal Status

This Policy is in line with *Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union and Council law and the requirements of Law 2/2023 on the protection of persons reporting on regulatory and anti-corruption breaches.*

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All this, without prejudice to the rest of the national regulations that transpose this Directive and that will be observed and will be applicable for management and protection purposes in the event that it is not expressly provided for in this Policy.

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Appendix I - Contact details for the Whistleblowing Channel

Website: www.speak-up.heritagebgroup.com

Email: Speak-up@heritage-b.com

Phone numbers: (To call from local phone numbers and speak in local language.)

Country	Phone numbers
Austria	0800-281119
Belgium	00.800.1777.9999
	0800-260-39
Bulgaria	0800-46038
Chile	1230.020.3559
China	00.800.1777.9999
	400-120-3062
Czech Republic	800-701-383
Denmark	00.800.1777.9999
	8082-0058
Ecuador- all	1-800-000-138
Ecuador- Quito only	+593-2-4004719
France	0805-080339
	00.800.1777.9999
Germany	00.800.1777.9999
	0800-181-2396
Greece	00800.1809.202.5606
Hungary	00.800.1777.9999
	+36-212111440
Indonesia - Jakarta only	+62-21-29758986
Indonesia- all	1.803.015.203.5129
Italy	00.800.1777.9999
	800-727-406
Malaysia	+60-(0)-1548770383
	00.800.1777.9999
Mexico	001.866.376.0139
	01-800-681-6945
Morocco	+212-5204-85014

Country	Phone numbers
Netherlands	0-800-022-0441
	00.800.1777.9999
Norway	00.800.1777.9999
	800-24-664
Peru	800.78323
Poland	00.800.111.3819
	00.800.141.0213
Portugal	00.800.1777.9999
	800-180-367
Romania	0-800-360-228
Russia	8-800-100-9615
Singapore	800-852-3912
	001.800.1777.9999
Spain	00.800.1777.9999
	900-905460
Sweden	020-889-823
	00.800.1777.9999
Switzerland	00.800.1777.9999
	0800-838-835
Thailand	1-800-012-657
	001.800.1777.9999
Turkey	00-800-113-0803
UAE	8000-3570-3169
UK	00.800.1777.9999
	0-808-189-1053
Ukraine	0-800-501134
US Main	800-461-9330
Vietnam - Ho Chi Minh	+84-2844581407

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Appendix II –Local Whistleblowing Channel

Zepa SpA	mippolito@carnelutti.com
Teka Portugal SA	Speak-up@teka.pt

Appendix III - Group Entities

Teka Industrial, S.A.	
HERITAGE B B.V.	Frevesa fregaderos de Venezuela, S.A
KEK GMBH	Teka Chile, S.A
Steelgran components, S.A	Teka Kuchentecchnik Peru, S.A
Sitre telecom, S.A	Teak Thailand Co Ltd
Küppersbusch Hausgeräte GMBH	Teka Küchentechnik Thailand Co Ltd
Teka Austria GmbH	PT Teka International
Teka Ukraine LLC	Teka int trading (Shanghai) CO. LTD
Teak CZ SRO	Weihai Vitrogar Special Material Coating CO. LTF
TEKA RUS LLC	Teka Singapore PTE. LTD
Teak Bulgaria EOOD	Teka Malaysia SDN BHD
Teka Polska Sp Zo.o	Teka Vietnam CO. LTD
SC Teka Küchentechnik Romania Srl	Strohm Bathroom Solutions, S.A.
Teka France SAS	Strohm Mofén Zrt.
Teka Portugal SA	Kaipin Strohm Faucets CO. LTD
Teka Hellas AE	THIELMANN AG
Zepa SpA	THIELMANN FINANCIAL SOLUTIONS AG
Intra Holding AS	THIELMANN REAL ESTATE AG
Intra Benelux BV	THIELMANN US, LLC
Intra AS	COMET N.V.
Intra Mölntrop AB	THIELMANN PORTINOX SPAIN, S.A.
Juvel AS	THIELMANN MANAGEMENT AG
Si.Me.Co	THIELMANN FRANCE
Teak Teknik Mutfak A.S.	THIELMANN UK LTD.
TEKA KUCHENTECHNIK UAE	THIELMANN MEXICO S.A.
Teka Middle East FZE	THIELMANN UCON GMBH
Teka Maroc, S.A	THIELMANN WEW GMBH
TEKA MEXICANA SA.de CV	THIELMANN CONTEK SERVICES GMBH
Teka Ecuador, S.A	THIELMANN IMMOBILIEN-VERWALTUNG UG
TEKA Andina, SA	THIELMANN IMMOBILIEN UG & Co KG