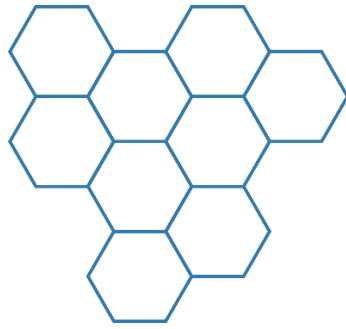


Group Human Resources Policy



ES GROUP
Extraordinary Surfaces

Group Human Resources Policy

Owner	Brian McCluskie	The diagram is a light blue octagon with a darker blue central octagon. The central octagon contains the text "ES GROUP HR POLICY". Surrounding the center are eight HR functions, each with a small icon: "VISION, MISSION & VALUES" (target icon), "LEADERSHIP" (star icon), "RECRUITMENT & ONBOARDING" (person with plus icon), "CAREER DEVELOPMENT" (upward arrow icon), "HEALTH & SAFETY" (cross icon), "DEAL" (handshake icon), "REMUNERATION & BENEFITS" (dollar sign icon), and "RELATIONSHIPS" (two people icon).
Position	Chief Executive Officer	
Effective Date	1 st January 2026	
Name	Group Human Resources Policy	

Policy Objective

The aim of the Human Resources policy is to establish consistent and transparent HR management practices that support employee development, foster a culture of commitment and trust, and enable the organization to achieve its business objectives. The policy seeks to ensure equal opportunities, promote diversity, inclusion, develop competencies, and cultivate a collaborative and innovative working environment.

The knowledge, skills, and competencies of our employees are key factors that determine the ES Group's success in the market.

Scope of the Policy

This Human Resources policy applies to all ES Group employees, regardless of the type of contract, location or subsidiary in which they work.

Responsible people and tasks:

THE COMPANY'S MANAGEMENT BOARD

- Approves of the policy and subsequent amendments

HR DIRECTOR

- Ensures that all company activities comply internationally with the policy
- Recommend improvements or changes to the policy to better meet corporate needs
- Develops and implements systems, procedures, and activities to support and facilitate compliance with the policy.

MANAGEMENT AND DIRECTORS AND OTHER TEAM LEADERS

- Communicate Human Resources policy to their teams
- Ensure adherence to policy principles in day-to-day operations
- Inform employees of any deviations from policy and/or actions that violate policy

Vision, Mission, Values

Vision. We are the industry leader in mineral-based products for the bathroom spaces, desired by appreciating customers and end users. We inspire and invite others to follow us in ensuring long lasting customer satisfaction through operational excellence, valuable innovation, and sustainability in all we do.

Mission. We bring beauty and enjoyment to bathroom spaces with modern mineral-based products that combine quality and craftsmanship. Our designs elevate personal well-being and

bring luxury within reach for every budget. Our success is driven by our people, our teams and trusted partners, and our shared commitment to excellence. We prioritize first in class service, customer-centered innovation, and sustainable practices that benefit society and protect our planet. By delivering "extraordinary surfaces," we create lasting value for our customers, strengthen our business, and contribute positively to the world.

Values. Our success is built on three core behaviors that guide the way we work, collaborate, and create impact:

- **Connect.** We believe that strong relationships are the foundation of success. We foster deep connections within our teams, with our customers, and across our entire network. By strengthening these relationships, we create lasting value.
- **Converse.** Effective communication is at the heart of everything we do. We listen actively, engage with purpose, and strive for mutual understanding. Through clear, meaningful conversations, we ensure that every interaction drives relevant actions forward.
- **Commit.** We follow through on every promise, delivering operational excellence and building trust. Our commitment to quality, reliability, and partnership makes us the preferred choice for our customers and an employer of choice in our industry.

Leadership Standards

Leadership is to build an inspiring team of managers that will keep our community and business consistent. We believe in the power of unique solutions and perspectives for the development of our employees and business.

- **Take ownership** - Leaders take responsibility for outcomes and are empowered to make the decisions that will lead to those outcomes. Our Leaders cultivate an ownership mindset on the team with focus on transparency, autonomy and customer needs. Our Leaders role is to execute ES Group strategy and set the teams up for success. Leaders promote giving and taking responsibility. Each of us has an impact on business success.
- **Teamwork** – ES Group leaders build professional teams with high competences, enabling us to achieve our corporate goals. Our leaders promote a "team player" approach.
- **Performance** – ES Group leaders execute tasks in an effective, efficient and optimal way. Their effectiveness has an impact on the work of individual teams, quality, efficiency, profitability, market value, competitive advantage, customer satisfaction and achievement of business goals.

Recruitment and Onboarding of Employees

At ES Group, we believe that only well-integrated and motivated employees contribute to the success of the Group. Therefore, we ensure that key HR processes are reflected in reality, and they are:

- Recruitment Processes – We focus on attracting the best candidates with the necessary qualifications, competencies, and values aligned with those of the organization.

We encourage employees to participate in internal recruitment and promote an employee referral program. Multiple channels are used to reach potential candidates. Recruitment processes are conducted clearly, transparently and equally for all candidates, respecting the principles of non-discrimination.

- Onboarding and Adaptation of the Newcomers aims to provide a positive experience through effective integration at the organizational, departmental, and position levels. It includes providing necessary tools, training, and support. The process involves the new employee, their manager, the team, the HR department, and representatives from various areas of the organization, ensuring a comprehensive and engaging Employee Experience.

Career Development

Our priority is the professional growth of all employees and supporting them in reaching their full potential. We work together to identify and develop internal talent at all levels.

At ES Group, career development is considered a shared responsibility between the employee, the leader and the HR team. Each party contributes unique perspectives and resources that support skill development, engagement and the long-term success of the organization.

Our approach is based on 3 pillars of cooperation:

1. Employee – proactively manages their development path, identifies goals, uses available resources, and takes the initiative to learn.
2. Leader – supports development through regular discussions, feedback, mentoring, and creating opportunities for growth.
3. HR team – designs and provides development tools, supports leaders and employees in career planning, monitors the effectiveness of development activities. It is committed to transparency in recruitment processes to enable professional growth across all areas.

Occupational Health and Safety Policy

In line with the principles and guidelines established in ES Group's Health and Safety Procedures, we consider the prevention of injuries and accidents, as well as the protection of health, to be core values essential for achieving business excellence.

For ES Group, health and safety are as important as profitability, quality, and production.

The safety and well-being of everyone working at ES Group, along with the continuous improvement of working conditions, are the primary objectives of our operations.

All ES Group employees are responsible for implementing the Health and Safety Procedures. These responsibilities extend to all personnel and associates working with the company, whether internal employees or external partners.

The above principles are grounded in the following commitments:

1. We are guided by the principle that all occupational accidents, incidents, and illnesses can and should be avoided in order to achieve a high level of occupational safety.
2. We comply with applicable laws, contractual obligations, our policies and procedures, as well as with the standards set by our clients.
3. We are committed to ensuring that the company's management promotes the implementation of safety principles in daily operational processes, establishing as a fundamental principle that the best business development is achieved with the highest level of safety.
4. We are committed to promoting the participation and consultation of all employees on matters relating to health and safety and to informing employees of any risks associated with their work that may endanger their health and safety.
5. We are committed to ensuring that all employees are protected from accidents and occupational diseases by providing the necessary resources and means to continuously improve and enhance working conditions.

DE&I Policy

The DE&I (Diversity, Equity & Inclusion) policy is key as it supports the creation of a working environment where everyone feels respected and has equal opportunities to develop. Our organization operates in full transparency, clearly communicating diversity and inclusion policies and procedures. We comply with local labour law and EU and international directives, ensuring that our operations meet the highest standards. We do not discriminate against any person on the basis of gender, age, background, orientation, or disability, ensuring equity in every process. Implementing DE&I allows us to build a stronger team, better respond to customer needs and develop innovative solutions.

ES Group's operations include Whistleblowing Policy, which allows the reporting of any type of abuse.

Remuneration and Benefits

At ES Group, we recognize the contribution and achievements of our employees by offering a remuneration system based on clear, consistent principles. Our aim is to provide a fair approach to remuneration that reflects:

- complexity of the tasks assigned, and efficiency of the work carried out
- the skills and competences required for the position.

We prioritize equal pay regardless of gender, in line with the principle of eliminating the pay gap between men and women.

Our system supports professional development and commitment to the company's strategic goals, based on four key pillars:

1. Motivation and Retention - We provide appealing working conditions that support the recruitment and retention of skilled professionals.
2. Recognition and Reward - We appreciate commitment, accountability and performance, while ensuring objectivity and transparency in all decision-making processes.
3. Flexibility to the Market - We adjust our remuneration policy to align with the evolving conditions of the local labour market and applicable legal regulations.
4. Competitiveness - We strive to maintain our position as a leader in local market remuneration by offering competitive salaries and benefits.

Relationships with Employees

We facilitate a two-way exchange of information between management and employees, including regular meetings between employees and employer representatives.

ES Group encourage open, two-way communication between employees and management, using multiple channels such as emails, meetings, and individual group meetings.

Ensuring Compliance with the Provisions of Human Resources Policy

The ES Group CEO, Management team and the HR Director in each country are jointly responsible for implementing this policy.

ES Group companies are required to comply with Human Resources Policy as outlined in this document.

Compliance with the policy will be monitored regularly, and corrective actions will be taken promptly if necessary.

ES Group will ensure that any discrepancies between the policy provisions and national specific regulations or other applicable standards are addressed by the Executive Leadership Team (ELT).

The policy content is made available internally to all employees through appropriate communication channels.

It is also accessible on the ES Group website and the websites of its subsidiaries.

The Policy enters into force on 1st January 2026