



Group Policies

Whistleblowing



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1. Purpose

This policy applies to all Group companies worldwide and is a strong component of our sustainability management system. It represents an official company communication channel and its supporting processes, providing employees and third parties with a dedicated channel for reporting non-compliances.

It serves as an early warning system by ensuring that the top management of the Group is made aware of any such concerns at the earliest stage possible in order to (i) assess and investigate the concern and (ii) if necessary to be able to take the appropriate and adequate action to mitigate any consequences of a possible breach, danger or other serious risk.

2. Field of application

All Polynt - Reichhold companies.

3. Basic Rules

Types of concerns

The types of concerns that may be raised under this policy are serious and sensitive concerns that could have an adverse impact on the operations and performance of the Group. Such concerns include, without limitation, concerns regarding:

- public and proprietary corruption in the workplace, including extortion, bribery, conflict of interest, fraud and money laundering
- anticompetitive practices that reduce market competition
- Child Labor, Forced Labor and Human Trafficking within company owned operations
- Diversity, Discrimination and Harassment based on any grounds at any stage of business. Harassment may include physical psychological and verbal abuse
- Prevention of direct and indirect Human Rights impacts of the company's operations on external stakeholders
- fraud (e.g. financial fraud, document fraud or embezzlement);
- serious deficiencies or deliberate error (in e.g. financial reports or statements, or in internal accounting controls);
- breach of antitrust regulations
- serious endangerments concerning the vital interests of the Group or the life or health of individuals, environmental crimes, major deficiencies as regards security in the workplace
- other matters indicated in the Whistleblowing portal

The group's whistleblowing supervisors in charge of managing the reports are:

- the Group General Counsel
- the Group internal audit & ESG

Once the report has been received and an initial analysis carried out, it will be the responsibility of the group's whistleblowing supervisors to involve the relevant person, where necessary, that is represented by the General Manager or equivalent role.

When a report made on the whistleblowing portal concerns issues relating to 231 and an initial analysis carried out, where necessary, it will be addressed to the Supervisory Body of Polynt SpA and will be handled according to procedure P_231_02.

About what or by whom can reports be made?

It is the intention that reporting can be made about type of concerns indicated in the previous paragraph and by employees and outside stakeholders (e.g.suppliers, customers, etc.).

How to report

The Group provides provides a dedicated whistleblowing portal at the following address:

<https://polynt.integrity.complylog.com/>

Anonymity and/or Confidentiality

If the Whistleblower want to make an anonymous report he/she can choose if provide personal details or submit anonymously clicking on the specific button. The company guarantee the confidentiality of information.

Investigation of concerns

Upon receipt of a concern within the scope of the Whistleblowing Policy, the report shall be evaluated and investigated within the time limits set by the legislation.

Contradiction and no retaliation

When reporting concerns matters under the Whistleblowing Policy, the Whistleblower is protected from any kind of retaliation or discriminatory or disciplinary action as a result thereof,

including discharge, demotion, suspension, threats or any other kind of harassment, if the Whistleblower by legal or own requirement or in the course of an investigation becomes identified. Any such retaliation against the Whistleblower is considered a serious breach of the Whistleblowing Policy and the Group's Ethic Code. However, such protection shall not apply if the Whistleblower maliciously makes a false allegation or makes an allegation that, bearing in mind all the circumstances, is unreasonable.

Implementation of Whistleblowing Policy

The Whistleblowing Policy was issued by the Group CEO and is applicable to the Group companies. The management of each company is responsible for implementing the Policy on whistleblowing and informing all its employees accordingly. The whistleblower portal will ensure compliance with relevant data protection rules and whistleblowing regulation.

4. Whistleblowing register and KPI

All whistleblowers reports are recorded and tracked in an updated register kept in the whistleblowing portal, and managed by the Group ESG & Internal Audit and Group General Counsel.

In order to allow the monitoring of the activity in question and the related reports, some KPIs have been prepared and are constantly monitored which:

- Number of reports received in the year
- Number of reports received in the year by type of cases
- Number of reports received in the year by the company

The above KPIs are reported in the annual ESG Report.

5. Information and communication

All managers indicated in the distribution list are responsible for informing their organizations of the contents of this procedure and its due application.

