



Group Policies

ESG – Environmental, Social and Governance

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1. Definitions

- Materiality as indicated in GRI standards, is a process to identify, assess and prioritize the topics that represent the most significant impacts on economy, environment and social, including impacts on human rights.
- ESG or sustainability factors mean environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

2. Purpose

This policy will act as a guideline for Polynt Group (hereafter "Polynt") to do its best to ensure that risk factors and opportunities are considered when managing the Group's business and embedding sustainable aspects into the corporate processes. The objective is to progressively extend the implementation of this policy to the companies of the Group. In this regard, Polynt will progressively and continuously support the Group companies to improve their ESG practices and policies.

3. Field of application

All Polynt - Reichhold companies.

4. Roles, Responsibilities and oversight

The overall responsibility for determining Polynt's ESG policy lies on the Group CEO and its implementation

The company has appointed a Group ESG Manager to coordinate and facilitate the compliance of ESG practices with its guidelines (i.e. ESG reporting, develop/update ESG policy, facilitate the ESG materiality, dialogue with organization and subsidiaries for ESG factor and so on).

5. Guiding Principles

Polynt, on the base of Global Compact principles, SDG's, international environmental and labor standards such as the ILO, the Universal Declaration of Human Rights and the United Nations, makes sure that the following principles are applied internally and externally by all parties:

- Comply with laws, wherever they apply, including environmental and social legislation and align with international best practices in the sector;
- Respect human rights, take care of the prohibition of slavery and child labor;
- Always act with ethics respecting the applicable cultures as much as possible;
- Act with integrity and transparency in management processes;

- Do not discriminate (for reasons of gender, race, age or disability) in the recruitment process at all levels of the organization and promotes diversity
- Consider impacts on the environmental, public health, safety, social and governance issues of the entire Group organization;
- Promote the positive impact on nature conservation, resource efficiency and health;
- Act responsibly with respect for the environment.

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6. ESG materiality and ESG topics

Periodically Polynt with the facilitation of Group ESG Manager update the materiality analysis to give a priority at ESG risks and opportunities and mitigate negative risks or impacts and advance positive outcomes as well as possible.

Based on the relevant topics, Polynt evaluates its contribute to one or several Sustainable Development Goals (SDGs) of the United Nations and the related targets as reported in the Sustainability/ESG Report of the year.

Polynt seeks to avoid, and where it is not possible, mitigate adverse impacts and enhance positive impacts on the **environment and social topics**.

With refer to “**Corporate Governance**”, Polynt implements and maintains a good management practices and control structures.

7. Approval and Review

Polynt ESG policy is reviewed by the company on a yearly basis to address evolutions of the company, external best practices, business drivers and relevant regional/global legislation and is approved by the Group CEO and keeps a track-record of each update approved.

8. 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.

