



WHISTLEBLOWING POLICY

Polyglass SpA

June 2019

INDEX

| | |
|--|----------|
| Introduction..... | 3 |
| POLICY PURPOSE AND RECIPIENTS | 4 |
| THE REPORT (WHISTLEBLOWING)..... | 4 |
| WHISTLEBLOWER’S PROTECTION AND RESPONSABILITY | 4 |
| THE REPORTED’S RIGHTS..... | 5 |
| WAYS OF SENDING REPORTS..... | 5 |
| REPORT RECIPIENTS | 6 |
| MANAGEMENT OF REPORTS | 6 |
| Preliminary check of the Report | 6 |
| Investigation..... | 7 |
| DATA PROTECTION AND DATA STORAGE | 8 |
| UPDATE OF THE POLICY..... | 8 |

Introduction

On 29th December 2017, Law no. 179 “Rules for the Protection of authors of reports of crimes or misconducts came to knowledge during public or private employment relationship” (published in the Official Journal, Series General no. 291 of 14 December 2017).

The law aims to encourage the cooperation of workers in order to facilitate the emergence of corruption within public and private bodies, including with the prevision of the systems that allow workers to report in safe conditions any possible illicit that they become aware of. In fact, the law regulates:

- prohibition of acts of retaliation or discrimination, direct or indirect, against the Whistleblower for reasons related, directly or indirectly, to the Report;
- the introduction of sanctions against those who violate the Whistleblower's protection measures, as well as those who make serious reports that are unfounded;
- the possibility for the Whistleblower or trade union organization to report any discriminatory measures against the Whistleblower to the National Labor Inspectorate;
- the nullity of a retaliatory or discriminatory dismissal, as well as the change of tasks under Article 2103 of the Civil Code, as well as any other retaliatory or discriminatory measures taken against the Whistleblower;
- the employer’s obligation of proving, in the event of disputes related to the imposition of disciplinary sanctions, demotions, dismissals, transfers, or any other organizational measures negatively affecting the Whistleblower’s direct or indirect working conditions, following the filing of the Report, to demonstrate that these measures are based on reasons outside the Report itself.

Law no. 179/2017 also amended Article 6 of Legislative Decree no. 231/2001 by introducing safeguards related to the presentation and the management of Reports within the Organizational Model pursuant to Legislative Decree no. 231/2001.

In order to comply with such regulation, the Company has adopted this Policy in order to regulate Reports of unlawful behavior and also making available to the Whistleblowers a *Whistleblowing Portal* suitable to guarantee, with computerized methods, the confidentiality of the identity of the Whistleblower in the reporting management activities.

POLICY PURPOSE AND RECIPIENTS

This Policy is intended to establish the procedures for reporting unlawful conducts, misconducts or omissions, that constitute or may constitute a violation, or inducing to a violation, of the Code of Ethics, of the Model of Organization, Management and Control pursuant to Legislative Decree no. 231/01 adopted by the Company and its implementation documentation (e.g. Group policies and Company rules);

The Recipients of this Policy are:

- the Company's top management and the members of the Company's social bodies;
- all employees and the internal collaborator of the Company;
- partners, customers, suppliers, consultants, collaborators, associates and, more generally, the Company's Stakeholders (“Third Parties”).

THE REPORT (WHISTLEBLOWING)

By “Report” is meant any communication, submitted to protect the integrity of the Company, concerning possible conducts put in place, in carrying out working activities, in violation of the Code of Ethics, of the Model of Organization, Management and Control pursuant to Legislative Decree no. 231/01 or the internal documents adopted by the Company in the implementation of them.

Reports, although anonymously, must be submitted in good faith and must be detailed and based on precise and concordant fact-checking elements, with precise information so that they are easily verifiable.

WHISTLEBLOWER’S PROTECTION AND RESPONSABILITY

No retaliation, discrimination or penalty, direct or indirect, will affect those who have made a Report in good faith. In the case of Reports made through the *Whistleblowing Portal*, the anonymity of the Whistleblower is guaranteed, except in cases where the Whistleblower expresses his consent to disclose and without prejudice to legal obligations. There are also penalties for those who violate the Whistleblower's protection measures.

The Recipients of the Report (and the other parties that may be involved in the process) ensure the utmost confidentiality of the Whistleblower, protecting his/her identity. Unauthorized disclosure of the Whistleblower identity, or information under which it can be inferred, is considered a violation of this Policy.

There are penalties against the Whistleblower, whenever possible, in case of Reports made with willful intent or gross negligence that are false, baseless, with defamatory content or otherwise made for the sole purpose of harming the Company, the Reported or the ones affected by the Report. The Company may also take proper legal actions.

THE REPORTED'S RIGHTS

During the investigation and the verification of potential non-compliance, individuals who are the subject of the Reports may be involved or notified of this activity, but under no circumstances a procedure will be initiated solely based on the Report, in the absence of concrete evidence on its content. This could possibly be done on the basis of other evidence found and established from the Report itself.

WAYS OF SENDING REPORTS

Reports can be sent:

- through the electronic mailbox dedicated to the Supervisory Body adv@polyglass.it;
- in printed form, by ordinary mail to the Supervisory Body at the Company address;
- using the online Whistleblowing Portal made available by the Company, which provides a guided information for the Whistleblower; the Whistleblowing Portal can be reached at <https://whistleblowing.mapei.com>.

It should be noted that the paper form, by regular mail, and the Whistleblowing Portal are the best ways aimed at fully guaranteeing the possible anonymity of the Whistleblower.

The Access to the Whistleblowing Portal is in fact subject to the “no-log” policy in order to prevent the identification of the Whistleblower who wishes to remain anonymous: this means that the company's computer systems are not able to identify the access point (IP address) even if you are logged in from a computer connected to your corporate network.

For each Report submitted, the Portal assigns a unique identification code that allows each Whistleblower to check its progress, anonymously. Similarly, if a Report is not adequately detailed, the Recipients (identified in the next paragraph) have the right to request the Whistleblower, using the Portal and always through that code, further details of what is reported.

REPORT RECIPIENTS

Reports made by e-mail or in paper form are directly received by the Company's Supervisory Body. Reports made through the Whistleblowing Portal are received by the Head of Corporate Internal Audit of the Mapei Group and the Company's Supervisory Body (“Recipients”).

The Recipients of the Report handle the latter in accordance with confidentiality principles set out in this Policy and verify its validity in accordance with its content.

MANAGEMENT OF REPORTS

The verification of the validity of the Reports will be carried out according to the following procedure.

Preliminary check of the Report

Corporate Internal Audit, in accordance with the Company's Supervisory Body, proceeds to check beforehand the presence of data and information useful to allow an initial evaluation of it and that the Report falls within the scope of the present Policy.

At this stage, for specific aspects of the Report or if deemed necessary, the support of other Corporate Functions (or Group Functions) or external consultants may be required in order to assess, on the basis of data and information received, the presence of appropriate conditions to proceed with the investigation phase, in accordance with the principle of absence of conflicts of interest.

The Whistleblower can be contacted by the Recipients, possibly also through the Portal, for the request of further information that might be necessary.

In case of absence of sufficiently detailed evidences or in case the facts mentioned in the Report fall outside the scope of this Policy, Corporate Internal Audit, in accordance with the Supervisory Body, proceeds with the dismissal and provides appropriate information to the Whistleblower.

These Reports, if necessary, will be forwarded by competence to other Corporate Functions by Corporate Internal Audit for analysis.

In the event that the Report does not fall within the perimeter outlined by art. 6 paragraph 2 bis lett. A) of Legislative Decree no. 231/01 (i.e. among the so-called “231 offences”) but can be traced back to the perimeter of the Code of Ethics, the Report will be forwarded directly by Corporate Internal Audit to the Corporate Functions (or Group Functions) that is deemed to be competent (e.g. Corporate HR Department); the latter will manage the Report and subsequently provide the Supervisory Body with the results.

In the event any useful and sufficient elements emerge or are inferred to address the Report to the perimeter outlined by art. 6 paragraph 2 bis lett. A) of Legislative Decree no. 231/01, the next phase of the investigation will be initiated.

Investigation

Corporate Internal Audit, in accordance with the Supervisory Body:

- it may initiate specific analyses, possibly through audit activities, also involving the Corporate Functions affected by the Report or, if necessary, by using the support of external consultants or other Corporate or Group Functions;
- it ensures that the investigation is accurate, that it has a reasonable duration and that it respects the anonymity and/or confidentiality of the Whistleblower and the people involved, including the subject that may have been reported.

At the end of the investigation, Corporate Internal Audit prepares a summary report of the investigations carried out, providing evidence of what emerged and the relevant recommendations, sharing it with the Supervisory Body; if the latter detects a misconduct relevant under Legislative Decree no. 231/01 (as required by Article 6 of the 2 bis lett. A), the Supervisory Body proceeds to share the findings with the Company's management and the relevant Corporate or Group Functions, in order to define any action plans to be implemented and the actions to be taken to safeguard the Company.

Alternatively, if after the analyses the Supervisory Body finds that there are no sufficiently detailed elements or, in any case, the Report is unfounded under art. 6 paragraph 2 bis lett. A) Legislative Decree no. 231/01, it will be filed, together with its reasons, by Corporate Internal Audit and in accordance with the Supervisory Body.

The Company may take the most appropriate disciplinary and/or legal measures to protect its rights, assets and image, against the employee who has committed or has been involved in unlawful conduct; any disciplinary measures will be taken in accordance with the Corporate HR Department and in accordance with the relevant CCNL (Collective National Labor Contract).

Corporate Internal Audit, upon request of the Supervisory Body, may provide for follow-up interventions to verify the actual resolution of the issues or the status of the pertaining action plan.

DATA PROTECTION AND DATA STORAGE

The supporting documentation pertaining the Report is archived, safely and for a period of two years after the closing of the Report, by Corporate Internal Audit of Mapei SpA and the Company's Supervisory Body.

Any personal and sensitive information contained in the Report, including those relating to the identity of the Whistleblower or other individuals, will be processed in accordance with the applicable rules for the protection of personal data.

UPDATE OF THE POLICY

This Policy and Whistleblowing Portal will be regularly reviewed to ensure the alignment with the ever-changing regulatory or organizational requirements occurred over time.