

ALCANTARA S.P.A.

***PROCESSING AND REGULATION OF
REPORTS OF OFFENCES AND/OR
IRREGULARITIES (WHISTLEBLOWING)
RECEIVED BY ALCANTARA S.P.A.***

NOVEMBER 2019

List of abbreviations

ANAC: National Anti-Corruption Authority, *i.e.* the authority that deals with prevention and corruption within public administrations, in investee and subsidiary companies also by means of general principles pertaining to WB in the public sector to the extent compatible with the regulations provided by Law No. 179/2017 for the private sector.

AODV: Associazione Organismi di Vigilanza ex D.Lgs. 231/2001 (Association of Supervisory Bodies ex Legislative Decree 231/2001), *i.e.* the association that brings together professionals and company representatives who have first-hand experience of the supervisory bodies envisaged by the legislation on the administrative liability of entities.

Company: Alcantara S.p.A. or the company that adopted this policy.

CONFINDUSTRIA: the main representative organisation of Italian manufacturing and service companies, which groups together on a voluntary basis 148,500 companies with a total of 5.5 million employees.

Model: The Organisation, Management and Control Model adopted by the Board of Directors of Alcantara S.p.A. in order to prevent the commission of offences (including corruption) by persons functionally linked to the Company in its interest or to its advantage.

SB: Supervisory Body, *i.e.* the body of Alcantara S.p.A. endowed with autonomous powers of initiative and control, which is responsible for supervising the operation of and compliance with the Model and for updating it.

TI - IT: Transparency International Italia, the largest global organisation working to prevent and counteract corruption.

WB: Whistleblowing, *i.e.* the means by which employees of a company report possible unlawful conduct committed by others within the company.

BACKGROUND

On 29 December 2017, Law No. 179 on “*Provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship*” came into force (published in the Official Gazette, General Series No. 291 of 14 December 2017).

The law aims to incentivise workers’ cooperation in order to foster the emergence of corrupt phenomena within public and private entities. The introduction of an *ad hoc* discipline on the so-called whistleblowing reference acknowledges the invitation, addressed to Italy by some international bodies committed to the anti-corruption front, to strengthen the action of preventing and counteracting this phenomenon, also with the provision of systems that allow workers to safely report any wrongdoing of which they become aware.

As far as the private sector is concerned, Article 2 of Law No. 179/17 intervenes on Decree No. 231 and inserts a new provision in Article 6 that frames measures related to the submission and management of reports within the framework of the 231 organisational model (hereinafter, also MOG).

Consequently, the law requires companies that adopt the MOG to also implement the new measures.

In particular, pursuant to the new paragraph 2-bis, the MOG provides for the following additional measures:

- a) **One or more channels enabling the persons mentioned in Article 5(1) to a) and b), to submit, in order to protect the integrity of the entity, circumstantiated reports of unlawful conduct, relevant under this decree and based on precise and concordant factual elements, or of violations of the entity’s organisational and management model, of which they have become aware by reason of the functions performed; these channels guarantee the confidentiality of the identity of the reporter in the management of the report;**
- b. **At least one alternative reporting channel suitable for ensuring, by computerised means, the confidentiality of the reporter’s identity.**
Notwithstanding the fact that at least one of the reporting channels must “ensure, by computerised means, the confidentiality of the reporter’s identity”, possible further modalities can be identified and provide for reports to be sent, for instance, by ordinary postal service, physical deposit in ad hoc boxes or fax transmission.
- c. **The prohibition of direct or indirect retaliatory or discriminatory acts against the whistleblower for reasons directly or indirectly linked to the report.**
Anyone who, in the interest of the integrity of Alcantara S.p.A., reports unlawful conduct of which he/she has become aware by reason of his/her employment relationship, shall not be sanctioned, demoted, dismissed, transferred or subjected to organisational measures having direct or indirect negative repercussions on his/her working conditions.
- d. **In the disciplinary system adopted pursuant to subsection 2 (e), sanctions shall be imposed on those who violate the whistleblower protection measures, as well as on those who deliberately or grossly negligently make reports that turn out to be unfounded.**

To strengthen the regulatory framework, a number of administrative fines are also included in the law.

This operating procedure has taken into account a wider range of offences and “reporting” actors (COD Directive - 2018-0218).

Reports of wrongdoing should be addressed to:

- Supervisory Board;
- Whistleblowing Team (if established and composed of Supervisory Board, Personnel Director and External Legal Advisor with criminal law skills and experience related to the type of report)
- General Manager, Legal & Administration Toray Europe (only for certain serious offences indicated in section 4 of this document).

This operating procedure is also inspired by the Guidelines of ANAC, Transparency International Italia ('Ti-It'), Confindustria and Legal & Administration Toray Europa on WB.

We would also like to point out that the Privacy Policy has been drafted in accordance with GDPR No. 679/2016.

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1. OBJECTIVES

This document regulates the process of receiving, analysing, evaluating and processing reports of unlawful conduct from anyone, employees or third parties (persons in a relationship of interest with Alcantara S.p.A., partners, customers, suppliers, consultants, collaborators and - in general - stakeholders) sent or transmitted, even in confidential or anonymous form. The document complies with the regulatory provisions introduced by Law no. 179/2017, the GDPR no. 679/2016 (Privacy Policy), the reference indications provided by the ANAC Guidelines and is inspired by the “Guidelines for the preparation of procedures on WB matters” issued by Ti-It and the “discipline on WB matters” issued by Confindustria and Legal & Administration of Toray Europe.

2. ADRESSEES

The addressees of the new private legislation are private organisations: companies, groups of companies, non-governmental organisations - non-profit organisations, foundations, associations, etc. - with a 231 organisational model.

The provisions contained in this document apply to various persons, both internal and external, *i.e.* the staff, hired in any capacity, of Alcantara S.p.A., including collaborators, and also extend to all collaborators of suppliers of goods or services in favour of the Company as well as to all collaborators of supplying companies that carry out works in favour of Alcantara S.p.A. The management of the reports and the related data processing for the purposes of compliance with the Privacy regulations is carried out by Alcantara S.p.A. in compliance with the applicable legal provisions and ensuring the confidentiality requirements underlying the performance of the preliminary activities.

3. DEFINITIONS AND TYPES OF ALERTS

The term “report” defines any communication from the reporter received by Alcantara S.p.A., concerning suspicions or awareness of conduct - of any nature, even if merely omissive - attributable to Company personnel or third parties in breach of: laws or regulations; the Ethics Code and the Organisational, management and control model pursuant to Legislative Decree 231/2001; internal regulations or in any case likely to cause damage or harm, even only to the image, to Alcantara S.p.A. The whistleblower, *i.e.* the person who witnesses an offence or irregularity in the workplace and decides to report it, sends a detailed report - through the channels identified by Alcantara S.p.A. to channel reports (Ref. Paragraph 5) - possibly by filling in the attached form.

This method guarantees the collection of all the elements useful for reconstructing the fact and ascertaining the validity of what has been reported. Please note that the report may also be prepared with a different statement from the one proposed, provided that it contains the essential elements indicated in the form.

For the purposes of their processing and investigation, alerts are divided into:

➤ **Reports referred to corruption offences:**

include not only the interaction of offences against the public administration (corruption for the exercise of a function, corruption for acts contrary to official duties and corruption in judicial proceedings), but also situations in which, in the

course of the company's business, a person is found to have abused the power entrusted to him/her in order to obtain private advantages, as well as facts in which - regardless of criminal relevance - a malfunctioning of corporate management is revealed due to the use for private purposes of the functions entrusted, including the pollution of management action ab externo. Reference is made, purely by way of example, to cases of waste, so-called nepotism, demotion, repeated failure to comply with procedural deadlines, non-transparent recruitment, accounting irregularities, false declarations, falsification of data, violation of environmental and occupational safety regulations.

- **Reports of violations of the Ethics Code:**
all reports relating to the violation of the principles of the Ethics Code of Alcantara S.p.A. in the content in force from time to time are considered as such.
- **Reports of violations of the Internal Control and Risk Management System:**
all reports concerning non-compliance with the rules laid down in the Company's internal regulatory system, including cases of fraud against corporate assets and/or corporate reporting, false accounting, as well as events capable, at least in an abstract way, of causing the Company to incur administrative liability pursuant to Legislative Decree 231/2001.
- **Antitrust and competition law infringement reports:**
all reports concerning non-compliance with national and European law on antitrust, competition, commercial agreements, distribution and agency, collusion in public tenders, cartel proceedings.
- **Advance warning of offences or irregularities that may be committed:**
the preventive aspect of whistleblowing is essential and people must be encouraged to also report offences and/or irregularities that are expected to be committed (Council of Europe 2014).
- **Anonymous reporting:**
report in which the identity of the reporter is not explicit or unambiguously identifiable.
- **Report in bad faith:**
report that from the results of the preliminary investigation phase is found to be groundless on the basis of objective elements proving the bad faith of the whistleblower, made for the purpose of causing unfair damage to the person reported. It should be noted that the rules introduced by Law No. 179/2017 provide that the whistleblower shall forfeit all protections where in the first instance his criminal liability is established for the offences of slander or defamation or in any case for offences committed with the report. Alcantara S.p.A. considers it the duty of the Company's staff, at every level, to respect the dignity, honour and reputation of each person, (i) intervenes to prevent interpersonal attitudes that are insulting, discriminatory or defamatory or in any case carried out in bad faith; (ii) censures such conduct, either by informing the persons whose 'bad faith' has been established

or by deciding the imposition of appropriate disciplinary sanctions against them, without prejudice to the provisions contained, on this point, in Law No. 179/2017.

➤ **Substantiated report:**

reports in which the author's account of facts, events or circumstances constituting the basic elements of the alleged offence (*e.g.* type of offence committed, reference period, value, causes and purpose of the offence, areas and persons concerned or involved, anomalies in the internal control system, etc.) is provided in sufficient detail to allow, at least in the abstract, the identification of useful or decisive elements for the purposes of verifying the validity of the report.

Substantiated reports are in turn divided into:

- **Verifiable substantiated reports:** if, in view of the contents of the report, it is actually possible, on the basis of the available investigative tools, to verify the veracity of the report.
- **Circumstantiated reports that cannot be verified:** if, in view of the contents of the report, it is not possible, on the basis of the available investigative tools, to verify the truthfulness of the report and therefore to proceed to the next stage of investigation.

4. GENERAL PRINCIPLES OF THE HANDLING PROCESS OF REPORTS OF OFFENCES OR IRREGULARITIES (WHISTLEBLOWING)

With reference to the whistleblowing process, the general principles are set forth below:

➤ **The role of the SB:**

Alcantara and the Supervisory Board are autonomous and related owners of their respective processing operations for the purpose of compliance with applicable regulations by Alcantara. Alcantara S.p.A. - an entity equipped with a 231 MOG - confirms the central role of the Supervisory Board as the first autonomous and independent addressee of the reports and the subject competent to carry out the preliminary investigation of the facts reported. This solution makes it possible to effectively achieve the purposes of the new rules, *i.e.* to safeguard the integrity of the entity and to protect the person making the report; purposes that could hardly be pursued if, on the other hand, the reports were sent to persons with whom the person making the report has a functional or hierarchical dependency, or to the person allegedly responsible for the breach, or to persons who have a potential interest related to the report.

The Supervisory Board may be supported by a Reporting Team (where established and composed of the Supervisory Board, Personnel Director and External Legal Advisor with the expertise in Criminal Law and experience related to the type of report) to manage the first phase of receipt, examination and assessment of reports in coordination with the Company. This support must be formalised in agreement with the Personnel Department and approved by the Company's Board of Directors.

Interacting with an external party with expertise in criminal law and experience in the field would allow the company to receive a qualified and documented assessment of

the complaint received and, consequently, facilitate its internal management.

➤ **The role of the General Manager Legal & Administration in the Toray Group**
Reports concerning only the following serious wrongdoings:

- Violation of antitrust and competition rules;
- Violation of anti-corruption rules;
- False accounting;
- Falsification of data

may be sent directly and/or through the Supervisory Board - which oversees the operation of and compliance with the Company's 231 MOG - to the General Manager, Legal & Administration of the Toray Group only by email to compliance@toray-ind.eu and in English. Anonymous reports will not be taken into account. Completion of the attached FORMAT is required.

The General Manager, Legal & Administration of the Toray Europe Group, upon receipt of the report and deeming it necessary to carry out further investigations, will issue instructions to the Company to take appropriate corrective action, if necessary. For the transfer abroad of Personal Data, please refer to paragraph 5 of Annex 1 Privacy Policy.

For such reports, the confidentiality guarantee rules described below apply.

➤ **Guarantee of confidentiality and anonymity:**

all persons of Alcantara S.p.A. who receive a report and/or are involved, in any capacity whatsoever, in the investigation and processing of the report, are required to guarantee the utmost confidentiality on the persons and facts reported, using, to this end, criteria and methods of communication suitable to protect the identity and honourableness of the persons mentioned in the reports as well as the anonymity of the persons making the report (except in the case of reports made in error or in bad faith), so that the person making the report is not subject to any form of retaliation or discrimination - direct or indirect -, avoiding in any case the communication of the data acquired to persons unconnected with the process of investigating and dealing with reports governed by this regulatory document.

All this in accordance with the provisions of the variously applicable legislation and in particular with the recent provisions of Law No. 179/2017.

Without prejudice to this, the communication of such information by the Supervisory Board is permitted to the following persons:

- a) Reporting Team (where appointed);
- b) Senior positions in the areas/functions of activities concerned by the report;
- c) Organisational positions in charge of investigating the report in cases where their knowledge is indispensable for understanding the facts reported and/or for conducting the relevant investigation and/or processing activities;
- d) General Manager Legal & Administration of the Toray Group (only for the mentioned serious offences).

FORMAT FOR WHISTLE-BLOWING REPORT

1. Information of the reporter		
Name		
Company/Department:		
Contact	E-mail	
Reachable time, Other special notes		
2. Detail of the Report		Please state to the extent possible
Target Person (Who)	Name	
	Company/ Department	
	Titl	
Subject	Antitrust/Competition Law - Bribery - Accounting Fraud - Data Falsification	
Facts When Where What How Why Did or Occurred etc.		
Evidence	Exists	Writing - E-mail - Recording Media () Others ()
	None	Please note an objective way of confirming the fact, if any ()
Special Notes		

5. OPERATIONAL MODALITIES

The activities of the reporting process are described below.

5.1 RECEPTION

In order to facilitate the receipt of reports, Alcantara has and makes available the following communication channels:

- ordinary mail (address Alcantara - OdV - Via Mecenate, 86 - 20138 Milan);
- fax/phone numbers (02.58030491-02.58030410)
- e-mail:
organodivigilanza@alcantara.com
- alternative channel: segnalazioniWB@alcantara.com
- website: www.alcantara.com

The company will inform the reporter:

- that the reported problem has been dealt with (within a period of seven days);
- of the possibility of being contacted to acquire any useful elements for the investigation phase;
- as well as the possibility of sending further information/elements of which it will become aware, for the purposes of supplementing/updating the facts covered by the initial report;
- on the follow-up to the report (not exceeding three months).

The preparation and maintenance of the above-mentioned communication channels is guaranteed by the SB. The personnel of Alcantara S.p.A. who receive a report made outside the channels provided for, must promptly transmit it, in original with any attachments, to the SB in compliance with criteria of maximum confidentiality and in a manner suitable to protect the reporter and the identity and honour of the persons reported, without prejudice to the effectiveness of the subsequent investigation activities.

5.2 INSTRUCTORY

The Supervisory Board ensures that all appropriate checks are carried out on the reported verifiable facts, by means of one or more of the following activities, ensuring that these steps are carried out in the shortest possible time and in compliance with the principles of objectivity, competence and professional diligence.

5.2.1 PRELIMINARY VERIFICATION

The objective of the preliminary verification is to classify the reports received in order to identify the reports to be dealt with in application of this regulatory document, as well as to assess the presence of the prerequisites necessary to initiate the subsequent investigation phase.

Role of the Supervisory Board

- Upon receipt of a communication received through the above-mentioned communication channels, it activates - in the absence of a Whistleblowings Team - the process of analysing, evaluating and processing reports as indicated below;
- It transmits to the Whistleblowings Team (where established) all communications received and convenes it by preparing supporting information for the performance of the tasks assigned to it;
- Transmits to the General Manager of Legal & Administration of the Toray Group reports of serious wrongdoing identified;
- It shares the filing proposals made by the Whistleblowings Team (where established) and activates the subsequent follow-up phase of verifiable substantiated reports that remain.

In the event of reports of operational anomalies concerning the members of the corporate bodies of Alcantara S.p.A. and the persons closest to the Chairman of the Board of Directors, the Supervisory Board shall promptly inform the Chairman of the Board of Auditors in order to allow him to assess the appropriateness of convening an extraordinary meeting of the Board.

Investigative activities relating to reported facts on which the existence of investigations in progress by the Public Authorities is known, as well as the transmission of reports or reports to the same Authorities, are subject to prior assessment by the Board of Directors, which may order their suspension.

Role of the Reporting Team (where established)

- Review communications received to identify those falling within the scope of this normative document;
- It classifies Reports referring to corruption offences, violation of the Code of Ethics, violation of the 231 MOG (including the WB System), violation of the Internal Control and Risk Management System, and violation of antitrust and competition rules;
- It answers, in the shortest possible time, questions such as:
 - Is the fraud still going on?
 - What are the different business processes and areas involved?
 - Does the report indicate specific names and, on the basis of the information provided, can other persons possibly involved be identified?
 - The situation described may also have an accounting effect - economic-financial?
- Identifies reports of serious offences defined by the Legal & Administration of the Toray Group and promptly informs the Supervisory Board;

- It identifies among the circumstantiated reports those that qualify as verifiable circumstantiated reports and non-verifiable circumstantiated reports;
- It may ask the Supervisory Board, if deemed useful for the purposes of supplementing the preliminary checks, to also conduct and/or have conducted checks at the company structures concerned or the persons involved;
- It proposes the archiving of alerts:
 - not qualifying as substantiated reports;
 - manifestly unfounded and/or in bad faith;
 - containing facts that have already been the subject of specific investigative activities in the past and have already been archived, where the preliminary verifications carried out do not reveal new information such as to make further verification activities necessary;
 - unverifiable circumstantial evidence, therefore not deeming it necessary to initiate the Investigation Phase referred to in paragraph 5.2.2 below, stating the reasons for this and considering sending it to the functions concerned only, where appropriate, with recommendations on possible steps to be taken;
 - verifiable circumstances for which, in the light of the results of the preliminary verifications carried out pursuant to the preceding point, it does not deem it necessary to initiate the subsequent Assessment Phase referred to in paragraph 5.2.2.

5.2.2 ASSESSMENT

The purpose of the assessment activities on the reports is to carry out specific assessments, analyses and evaluations as to whether or not the reported facts are well-founded, as well as to formulate any recommendations as to the adoption of the necessary corrective actions on the corporate Areas/Functions and Processes concerned by the report, against which the Managers draw up a specific Action Plan. The Supervisory Body ensures that the necessary checks are carried out:

- directly and/or through the Whistleblowing Team (where established) by acquiring the necessary information for assessments from the structures concerned, or
- through the competent departments of Alcantara S.p.A. involving an organisational level that guarantees independence of judgement or
- via the RSPP if the report relates to health and safety issues.

In the first two cases, the structures in charge promote and coordinate the most appropriate checks, also by availing themselves of the competent Functions/Offices, sending the Supervisory Board a concluding note with supporting documentation.

In the assessment phase, the Supervisory Board also evaluates the possible activation of an external audit intervention by informing and requesting the Chairman of the Board of Directors. In the event of such external intervention

of the audit, the Supervisory Board examines the audit report containing the findings relating to the report and takes action accordingly.

5.2.3 ARCHIVING

Upon completion of the investigations, the Supervisory Board directly files the report, and in the case of an established Whistleblowing Team, prepares and forwards the filing proposal to the Whistleblowing Team, which may:

- approve the motion to dismiss;
- requesting further investigations/details.

Once the Whistleblowing Team has obtained a positive opinion on the archiving proposals, the Supervisory Board enters this event in the periodic “reports” referred to in paragraph 7 below.

6. MONITORING CORRECTIVE ACTIONS

If, from the preliminary investigation phases, corrective actions emerge on the Internal Control and Risk Management System, it is the responsibility of the Management of the Areas/Functions/Processes subject to verification to draw up a Corrective Actions Plan for the removal of the criticalities detected.

The Supervisory Board monitors the relevant implementation status. This monitoring includes issues concerning the subjects covered by Legislative Decree 231/2001.

7. REPORTING AND ALERTS

The Supervisory Board ensures the preparation of the periodic “Reports” and transmits this report to the Chairman of the Board of Directors of Alcantara S.p.A., the Board of Auditors, the Auditing Company and the Legal Representative of the Company.

8. DISCIPLINARY MEASURES

Alcantara shall take steps to sanction any unlawful conduct, attributable to the Company’s personnel, that may emerge as a result of the verification activities of the reports governed by this document in order to prevent any conduct that violates the anti-corruption rules and/or the Ethics Code and/or the Organisational, Management and Control Model pursuant to Legislative Decree 231/2001 and/or the WB Policy and/or the Internal Control and Risk Management System of Alcantara and the antitrust and competition rules.

In the event that the results of the investigation phase:

- reports emerge in bad faith, made with fraud or gross negligence and which prove to be unfounded, without prejudice to the consequences referred to in Law No. 179/2017 and Directive COD (2018)0218, the Personnel Department, upon the proposal of the Supervisory Board and, if necessary, by the Whistleblowing Team, where established, proposes any actions to be taken against the employee, monitors their implementation and ensures that the reported person is informed in a timely manner;

- alleged unlawful or irregular conduct by one or more Alcantara employees is highlighted, the Supervisory Body forwards the results of the checks to the Personnel Department and periodically receives the assessments carried out in this regard.

Alcantara shall take the most appropriate disciplinary measures, in accordance with the provisions of the 231 Model (chapter Disciplinary System), the existing disciplinary procedures and the relevant rules set out in the Collective Bargaining Agreement or other applicable national regulations, against personnel who

- i) as a result of the verification activities on reports, is found to be in breach of anti-corruption rules and/or other internal or external regulations relevant to the reports concerning the violation of the Ethics Code, the Organisation, Management and Control Model pursuant to Legislative Decree No. 231/2001, the WB Policy and the Internal Control and Risk Management System, and antitrust and competition rules;
- ii) deliberately omits to detect or report possible violations or threatens or retaliates against others who report possible violations. Disciplinary measures shall be proportionate to the extent and seriousness of the misconduct found and may go as far as termination of employment.

9. CONTROLS, ARCHIVING, RECORD KEEPING AND TRACEABILITY

All the corporate Areas/Functions of Alcantara involved in the activities governed by this regulatory document ensure, each within the scope of its competence and also through the information systems used, the traceability of data and information and provide for the preservation and filing of the documentation produced, on paper and/or electronically, so as to allow the reconstruction of the different stages of the process itself.

In order to ensure the management and traceability of the reports and the related investigative activities, the Supervisory Board prepares and updates the process for analysing, assessing, processing and reporting reports, ensuring the filing of all the relevant supporting documentation.

To this purpose, the Supervisory Board guarantees the preservation of the original documentation of the reports in special paper/electronic files with the highest standards of security and/or confidentiality.

The original documentation, on paper and/or electronically, must be retained for the period indicated in Appendix 1, paragraph 6. The working papers relating to the investigations and audits concerning the reports are kept in the Supervisory Board's archive.

The processing of personal data of the persons involved and/or mentioned in the reports is protected in accordance with the law in force and the company's privacy procedures.

10. ADOPTION, DISSEMINATION AND TRANSPOSITION

This document is formally approved by resolution of the Board of Directors of Alcantara. It is circulated, through the company methods deemed most appropriate, to all employees of the Company. A copy of the document is also posted on the notice board dedicated to internal communications and at the Personnel Office.

The Supervisory Board must pay particular attention:

- in promoting the regulation of the System for the Management of Reports of Violations of the Model;
- in training activities (what must be reported, how reports must be communicated, how reports must be recorded and documented, how reports are verified and ascertained, the company structures in charge of investigating and/or investigating reports, sanctions and guarantees concerning the protection of personal data);
- in monitoring the functioning of whistleblowing: the adequacy and effectiveness of the channels implemented for the purpose of receiving reports, as well as the effective adoption of the IT channel of letter b) of the new paragraph 2-bis of Article 6 of Decree 231.

The Personnel Department and the Supervisory Board will periodically check the degree to which the personnel are aware of the regulatory document.

ANNEX 1: PRIVACY POLICY

The Supervisory Board, as an autonomous and independent addressee of the reports governed by this document and as illustrated below, undertakes to respect the privacy of the natural persons with whom it enters into contracts in accordance with the EU Regulation No. 679/2016 (the “**GDPR**”) and the national privacy legislation (Legislative Decree 196/2003 as amended).

Pursuant to Articles 13 and 14 of the GDPR, information is provided below on the processing of personal data of the reporting persons, reported persons and any other third parties involved (the “**Personal Data**” or also the “**Data**”) carried out by the Supervisory Body in relation to the management of reports concerning suspicions or awareness of conduct attributable to Alcantara S.p.A. personnel or third parties in violation of: laws or regulations; the Ethics Code and the Organisation, Management and Control Model pursuant to Legislative Decree 231/01 (the “**Organisational Model**”); internal regulations or in any case suitable to cause damage or harm to Alcantara S.p.A. (the “**Reports**”).

1. Data controller

The Data Controller is the Supervisory Board of Alcantara S.p.A., with registered office in Milan, Via Mecenate 86, endowed with autonomous powers of initiative and control, which is responsible for supervising the operation of and compliance with the Organisational Model as well as the management of the Reports and the performance of the preliminary preliminary investigation regarding the reported facts.

2. Type of data processed

The Data that will be processed by the Supervisory Body are those indicated in the Reports and, if applicable, those indicated in the form for reporting unlawful conduct (Sub Annex 2) (such as, for example, the name and surname of the person making the report, current departmental qualification, current office and assignment, departmental qualification at the time of the reported fact, office and assignment at the time of the fact, contact details - telephone, e-mail - if applicable, the details of the other persons to whom the Report was made, name and surname of the person or persons reported, any private individuals involved, any other persons who may report the fact: name and surname, job title and contact details, as well as any data contained in the description of the fact provided by the reporter).

3. Purpose and legal basis of Data Processing

The Data referred to in Article 2 above shall be processed in order to allow the Supervisory Board to manage the Reports in accordance with the provisions of this document entitled “*Treatment and discipline of reports of offences and/or irregularities (Whistleblowing) received by Alcantara S.p.A.*” and in compliance with the provisions of the applicable legislation on Whistleblowing (Law no. 179 of 30 November 2017).

The legal basis for the processing of the Data referred to in article 2 is represented by the need to **fulfil a legal obligation** to which Alcantara S.p.A. and the Supervisory Body are subject in the exercise of its supervisory and control duties, pursuant to art. 6.1 lett. (c) of

the GDPR.

4. Mandatory or optional nature of providing data

Notwithstanding its optional nature, the provision of Personal Data is strictly necessary for the purpose of carrying out the activities referred to in Article 1 above.

5. Addressees of Data - Transfer of Data to Third Countries/International Organisations

a) Scope of circulation of Personal Data

As part of the processing of Data for the purposes set out in Article 3 above, Data may be communicated or otherwise made accessible to third parties belonging to the following categories:

- legal advisers;
- reporting team (where appointed);
- where necessary, public authorities, judicial authorities and police bodies;
- General Manager Legal & Administration of the Toray Europe Group;
- persons holding top positions in the areas/functions of Alcantara S.p.A. concerned by the Report;
- persons in organisational positions in charge of investigating the Report in cases where their knowledge is indispensable for understanding the facts reported and/or for conducting the relevant investigation and/or processing activities;
- audit firm;

Where necessary, we will appoint our third party External Data Processors pursuant to Article 28 of the GDPR.

Upon request addressed to us using the contact details given in Section 7 below, we will inform you of the third parties to whom your data will be disclosed.

b) Transfer abroad of Personal Data

Within the scope of the purpose set out in article 3 above, Data may be transferred to Toray Industries, Inc. and Toray International, Inc. of the Toray group (majority shareholder of Alcantara) based in Japan. We inform you that any transfer of Data to the aforementioned Companies will be carried out in accordance with the standard contractual clauses approved by the European Commission (in particular, the standard contractual clauses contained in "Set II" of the Annex to EU Commission Decision No. 2004/915/EC, available at the following link: <http://www.garanteprivacy.it/home/provvedimenti-normativa/normativa/normativa>).

6. Period of Data Retention

The Personal Data contained in the Reports will be kept for a period of time not exceeding the time necessary to pursue the purpose set out in Article 3 above, and in any case for a period not exceeding 1 year from the filing of the Report following the completion of the preliminary investigation into the facts reported.

Notwithstanding the foregoing, in the event that a litigation or disciplinary proceeding is instituted against the reported person or the whistleblower, the Data shall be processed for as long as necessary in connection with such litigation or disciplinary proceeding.

7. Rights of the data subject

Pursuant to Articles 13(2)(b), (c) and (d), 15, 16, 17, 18, 19, 20 and 21 of the GDPR, the data subject has the following rights:

- a) right to request access to Personal Data together with indications as to the purpose of the processing, the category of Data processed, the entities or categories of entities to whom the Data have been or will be disclosed (including whether such entities are located in third countries or are international organisations) where possible the period of retention of the Data or the criteria used to determine such period, the existence of rights to rectification and/or erasure of Personal Data, to restriction of processing and to object to processing, right to lodge a complaint to a supervisory authority, the origin of the Data, the existence and the logic applied in case of automated decision making.

If the data subject exercises this right, and unless he/she indicates otherwise, he/she will receive an electronic copy of his/her processed Data.

- b) The data subject is also entitled to obtain:

- i. the rectification of Data if they are inaccurate or incomplete;
- ii. the deletion of Data, if one of the conditions set forth in Article 17 of the GDPR applies (*e.g.* Data is no longer necessary in relation to the purposes for which it was collected, the subject decides to withdraw its consent to the processing - where this is the legal basis - and there is no other legal basis for the processing itself, the subject objects to the processing and no other legitimate interest of the data controller prevails, Data is unlawfully processed);
- iii. the restriction of the processing of the Data concerning him/her 1) for the time necessary for the Supervisory Board to ascertain the accuracy of the Data (in the event that it is contested), or 2) when the processing of the Data is unlawful and the data subject requests, instead of the deletion of his/her Data, the restriction of the processing thereof or 3) when the data controller no longer needs the Data from the data subject but the Data are necessary for the data subject to ascertain, exercise or defend a right in court, or, finally, 4) for the time necessary to assess whether the data controller's legitimate reasons prevail over those of the data subject, if the data subject has objected to the processing of his/her Data in accordance with point c) below;
- iv. the Data in a structured, commonly used and machine-readable format, also for the purpose of transmitting them to another data controller, if the processing is based on consent or on a contract and is carried out by automated means (so-called right to data portability). If of interest, the data subject may ask the data controller to transmit his Data directly to the other data controller, if this is technically feasible.

- c) The data subject also has the right to object to the processing of Data, if such processing is carried out pursuant to Art. 6.1(e) (*i.e.* to comply with a legal obligation to which the data controller is subject) or (f) (*i.e.* to pursue a legitimate interest of the controller) of the GDPR, unless there are compelling legitimate grounds for the controller to process the data, pursuant to Article 21 of the GDPR.

- d) If the data subject is dissatisfied with the data processing carried out by the data controller, he or she may lodge a complaint with the Garante per la protezione dei dati

personali, following the procedures and indications published on the official website of that authority (**www.garanteprivacy.it**).

e) Any rectification or deletion of Data or limitation of processing carried out at the request of the data subject - unless this proves impossible or involves a disproportionate effort - will be communicated by the controller to each of the addressees to whom the Personal Data may have been transmitted in accordance with this notice.

The exercise of the above rights is not subject to any formal constraints and is free of charge.

To exercise your rights, you may contact the data controller by sending a registered letter with acknowledgement of receipt to the following address **OdV Via Mecenate 86 - Milan** or by e-mail using the following address: organodivigilanza@alcantara.com and/or the alternative channel segnalazioniWB@alcantara.com.

I declare that I have read the above-mentioned Information Notice:

Date_____

Signature_____

ANNEX 2: FORM FOR REPORTING MISCONDUCT

Data of the reporter

Name and Surname of the reporter	
Current service qualification	
Office and current assignment	
Service qualification at the time of the event reported	
Office and assignment at the time of the event	
Phone	
Email	

If the report has already been sent to other parties, please complete the following table:

Subject	Date of report	Outcome of the report

If no, please specify why the report was not addressed to other parties	
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Data and information on reporting Misconduct (mandatory data)

Period/date when the event occurred	
Physical place where the event occurred	

Person who committed the act: Name, Surname, Title (several names may be entered)	
Any private entities involved	
Companies involved, if any	
Modalities by which you became aware of the fact	
Any other persons that may referenced : First name, Surname, Title, Addresses	
Area/sector/office that can be reported the fact	

Description of the fact:

The conduct is unlawful because:

The reporter is aware of the responsibilities and civil and criminal consequences provided for in the event of false declarations and/or the formation or use of false documents, also pursuant to Article 76 of Presidential Decree 445/2000.