



ALCANTARA S.P.A.

ANTI-CORRUPTION POLICY

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PREAMBLE

Alcantara S.P.A., a company of the Toray Group, aware of the negative effects of corrupt practices on economic and social development in the areas in which it operates, is committed to preventing and counteracting the occurrence of wrongdoing in the performance of its activities.

For Alcantara and the Toray Group, the prevention of corrupt practices is not only a legal obligation, but also one of the principles on which the Group's actions are based, also in view of the strategic importance of the sector in which it operates and the relevance of the legal and social spheres in which its business is rooted, as well as the significant fines and imprisonment penalties applied in the event of non-compliance with national and international laws on the subject.

As a concrete implementation of its commitment, Alcantara has adopted the Code of Ethics, which defines the values by which it is inspired to achieve its objectives and the relevant principles in the conduct of its activities, in close integration with the Organisation, Management and Control Model provided for by Legislative Decree 231/2001, with the Whistleblowing Policy (Legislative Decree 24/2023) and with the Toray Group Guidelines.

As further confirmation of its commitment against unlawful conduct, with the introduction of this Policy Alcantara intends to summarize and integrate the rules for preventing and combating corruption already in force into an organic framework, with the aim of further raising awareness in the Recipients of the rules and conduct that must be observed.

LEGISLATIVE BACKGROUND

Alcantara, a company of the Toray Group, carries out its activities in various countries and jurisdictions and is therefore subject to compliance with Italian laws and the laws of the countries in which it operates, including those ratifying national and international conventions, which prohibit the corruption of Public Officials, Public Service Providers and corruption between private individuals.

The national and international regulatory references, in brief, are:

- Organisation for Economic Cooperation and Development Convention on Combating Bribery of Foreign Public Officials in International Business Transactions;
- United Nations Convention against Corruption, subsequent Law No. 116/2009;
- Ratification and Execution of the Criminal Law Convention on Corruption - Law No. 110/2012;
- Foreign Corrupt Practices Act (FCPA) enacted by the United States - 1977;
- UK Bribery Act enacted - 2010;
- Civil Law Convention on Corruption;
- African Union Convention on Preventing and Combating Corruption;

- International Standard ISO 37001:2016 for 'Anti-bribery Management Systems' published on 15 October 2016 by the International Organisation for Standardisation;
- Italian Criminal Code, with particular reference to Articles 317 et seq;
- Italian Civil Code, with particular reference to Article 2635 (corruption among private individuals) and Article 2635 bis (incitement to corruption among private individuals);
- Legislative Decree No. 231/2001 - Regulations on the administrative liability of legal persons, companies and associations without legal personality;
- Legislative Decree No. 38/2017 - Implementation of Framework Decision 2003/568/JHA on combating corruption in the private sector;
- Law No. 146/2006 - Ratification and implementation of the UN Convention and Protocols against international organised crime;
- Law No. 69/2015 - Provisions on crimes against public administration, mafia-type associations and false accounting;
- Law No. 300/2000 - Ratification and execution of the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions and the Convention on Combating Bribery involving Officials of the European Communities or Officials of Member States of the European Union;
- Law No. 190/2012 - Provisions for the prevention and repression of corruption and illegality in public administration;
- Decree-Law No. 97/2016 - Revision and simplification of the provisions on the prevention of corruption;
- Law No. 3/2019 - Measures to combat offences against public administration, as well as on the subject of the statute of limitations of offences and on the transparency of political parties and movements (also referred to as the 'Spazzacorrotti' law).

Consequences of non-compliance with Anti-Corruption Laws

Individuals and legal entities that violate the Anti-Corruption Laws may incur significant fines and individuals may be sentenced to imprisonment or suffer other penalties. Other consequences provided for by law may also result from such violations, such as disqualification from contracting with public entities, confiscation of the profit of the offence, or claims for damages. More importantly, the Company's reputation may be seriously damaged.

SCOPE OF APPLICATION

Compliance with the Anti-Corruption Laws and this Policy is mandatory for all Recipients. Specifically, the Recipients of the Policy are:

- the members of the Board of Directors and the Board of Auditors;
- managers;
- employees of any grade, qualification, level with an open-ended or fixed-term contract;
- temporary workers, trainees, collaborators with project collaboration contracts;
- consultants, collaborators, suppliers and any partners to the extent that they may be involved in the performance of activities in which it is conceivable that unlawful conduct in respect of corruption offences may be committed.

In the event that certain provisions of the Anti-Corruption Regulation are more stringent than those that can be derived from the Policy, the same regulatory provisions must nevertheless be complied with, and in any case their violation will also constitute a violation of the Policy.

In application of the "zero tolerance" principle, Alcantara does not allow exceptions to the requirements and prohibitions set out in this Policy. The conviction of acting to the benefit of the Company can in no way justify the adoption of conducts in contrast with the principles set out in the Policy.

Any Personnel who is not sure of the correctness of the conduct to be adopted shall first seek assistance from the Anti-Corruption Officer, using the dedicated mailbox anticorruzione@alcantara.com.

DEFINITIONS

For the purposes of this Policy, the terms used shall have the meaning specified below:

231 Organizational Model: The Organization, Management and Control Model adopted by Alcantara in compliance with Legislative Decree 231/2001, in order to prevent the commission of offences by persons functionally linked to the Company in its interest or to its advantage (including corrupt offences).

Alcantara staff: Alcantara employees (managers, middle managers, clerks and workers).

Alcantara: Alcantara S.p.A., a company of the Toray Group.

Anti-Corruption Laws: national regulations applicable in the individual countries where Alcantara operates, best practices and guidelines developed by private international organisations, as well as international law Conventions. These are detailed in the previous chapter LEGISLATIVE BACKGROUND.

Anti-Corruption Officer: Anti-Corruption Officer appointed by Alcantara as part of the Personnel / Organisation and Information Systems Department who operates with the necessary authority defined in a specific appointment provision, whose independence is guaranteed by not being involved in

business activities identified as being at risk of corruption and who liaises with the General Manager, Legal & Administration of the Toray Group and with the Alcantara Supervisory Board.

Code of Ethics: Alcantara's Code of Ethics. Fundamental document of the 231 Organisational Model that sets out the company's principles and values and the general rules of conduct to which the Recipients must adhere.

Conflict of interest: a situation in which a person has a secondary interest that tends to interfere in a real, potential or apparent way with the primary interest of the institution or entity he or she is called upon to serve.

Corruption: the conduct of anyone who, directly or indirectly carrying out activities on behalf of or in the interest of Alcantara, offers, promises, receives or gives undue benefits and/or compensation to third parties directly or indirectly (therefore also through an intermediary), for a personal advantage or that of the Company.

Extortion payments: payments made to Public Officials or Persons in Charge of a Public Service extorted from the Personnel of Alcantara by means of violence or serious and imminent threat to physical safety and personal security and which, therefore, can only be made for the purpose of avoiding personal injury.

Facilitated payments: unofficial payments made in favour of a Public Official or a Person in Charge of a Public Service for the purpose of expediting, favoring and generally facilitating the performance of a routine activity.

Person in Charge of a Public Service: a person who in any capacity performs a public service, including for a national or international agency, as defined by the individual national laws to which the public service relates (Art. 358 of the Criminal Code).

Policy: Anti-corruption Policy adopted by Alcantara.

Public Official: for the purposes of criminal law, a person who performs a legislative, judicial or administrative public function is considered a Public Official. Public function is the administrative function governed by rules of public law and authoritative acts and characterised by the formation and manifestation of the will of the Public Administration or by its being carried out by means of authoritative or certifying powers (Article 357(1) and (2) of the Criminal Code).

Recipients: the persons indicated as such in the "Scope of Application" section of this Policy.

Relations with customers and suppliers: these interactions concern the entire business cycle of the Company, and present risk profiles for both active and passive corruption.

Relations with other private entities: this refers to interactions with private entities of any nature that carry out institutional, professional or business activities, in the performance of which Alcantara may have an interest because advantages or disadvantages may depend on it (e.g. rating agencies, financing bodies, consortia, etc.).

Relations with Public Administration bodies: these interactions concern in particular relations with the Public Administration as principal, for obtaining administrative or jurisdictional measures, for carrying out controls and inspections, for fulfilling regulatory obligations or for obtaining financing.

Relevant Private Entities: companies, consortia, foundations, associations and other private entities, including those without legal personality (including rating agencies), which carry out professional/institutional or business activities from the performance or nonperformance of which Alcantara may derive an advantage or in which it may have an interest.

The real conflict of interest is the one that arises during the decision-making process, while the **potential one** sees the presence of a private interest that may tend to infer with the primary interest in the future. The **apparent one** concerns conflict situations perceived in the eyes of external observers.

Whistleblowing Policy: Policy adopted by Alcantara, as a tool by means of which employees of the Company may safely report possible unlawful conduct committed by others within the Company.

ROLES AND RESPONSIBILITIES

The Chairperson of the Company, who formally approves this Policy, has identified the Personnel / Organisation and Information Systems Department as the Corruption Prevention Function, responsible for implementation and monitoring within the Company's organisation and, more generally, for compliance with the Toray Group's guidelines and the requirements of the ISO 37001:2016 Standard.

Anti-Corruption Officer

The Anti-Corruption Officer, as part of the Personnel/Organisation and Information Systems Department, ensures compliance monitoring for the prevention of corruption, and ensures:

- The implementation of the Anti-Corruption Policy in Alcantara;
- Specialist anti-corruption assistance to Alcantara employees and collaborators;
- Verification of the fulfilment of the general requirements of the management system for the prevention of corruption;
- Constant monitoring of anti-corruption risk.

In addition:

- Ensures liaison with the Toray Group Supervisor and the General Manager Legal & Administration of the Toray Group;
- Provides guidance on the planning of audits relating to areas at risk of corruption, and any other necessary or useful information;
- Liaises with the competent function/body General Manager Legal Department of the Toray Group and Supervisory Board of Alcantara to keep abreast of national and international legal and jurisprudential developments on matters of interest;
- Carries out random inspections and audits in the organizational areas exposed to the highest risk of corruption to assess the correctness of administrative activities.

GENERAL PRINCIPLES

In order to comply with this Policy, Alcantara adopts and respects the following general criteria:

Segregation of responsibilities

The person in charge of an operational activity must always be a person other than the person who controls the activity and/or the person who, where applicable, authorises it; to this purpose, operational activities and control functions must be adequately segregated.

Signature powers

Signature powers must be adequately formalised and clearly defined and must be granted in close connection with the requirements of the specific organisational and management responsibilities of the attorney. Their concrete exercise must comply both with the limits defined by value or subject matter and with the company directives and procedures, as well as with the applicable regulations.

It is the primary responsibility of the corporate functions which, to the extent of their competence, have instructed the file and/or have proposed the file for signature of the attorney, to ensure the legitimacy of the file and that it complies with this Policy, in addition to any other applicable regulatory provisions and procedures. The relevant investigation and proposal for signature process must be adequately traced and the relevant documentation must be adequately preserved.

Impartiality and absence of conflicts of interest

Recipients of the Policy must act professionally, transparently, impartially and in compliance with the Anti-Corruption Regulation and must promptly report any situation from which a conflict of interest may arise.

As far as Alcantara personnel are concerned, communications concerning the existence of a possible conflict of interest must be made in accordance with the procedures set out in the specific procedure indicated in the "Whistleblowing" Policy below.

Traceability and archiving

All activities performed and the related checks carried out must be traceable and verifiable a posteriori. The documentation produced must be filed neatly and remain easily retrievable.

Business partners

Each corporate function responsible for a given process (process owner) must implement, within its own process, appropriate methods aimed at:

- Verify the reliability, reputational profile and suitability of third parties with whom Alcantara is considering establishing a professional or business relationship;
- Provide for specific contractual clauses committing third parties to respect the principles contained in the Code of Ethics, in the Policy and in the procedures and protocols defined for compliance with the Anti-Corruption Regulation;
- Check the effectiveness of the services rendered by third parties in performance of the contracts entered into with the Company and ascertain the nature and appropriateness of the fees to be paid.

PRINCIPLES OF CONDUCT IN THE MAIN SENSITIVE AREAS

With regard to the types of Alcantara activities, the following areas can be identified as more sensitive to the risk of corruption:

- Relations with the Public Administration;
- Gifts, hospitality and representation expenses;
- Relations with political and trade union organisations;
- Relations with Public Officials and Relevant Private Entities;
- Appointments of consultants, specialists or professionals;
- Contracting of works and supply of goods and services;
- Acquisitions, mergers and divestments;
- Selection and recruitment of personnel;
- Non-profit initiatives and sponsorships;
- Accounting records.

In view of the above-mentioned sensitive areas, the Recipients must comply with the provisions of the Code of Ethics, the procedures and protocols defined in the 231 Organisational Model and the Whistleblowing Policy for compliance with the Anti-Corruption Regulation, as well as the following principles of conduct.

Relations with the Public Administration

The relations that Alcantara entertains with representatives of the Public Administration, understood in all its possible articulations, must be inspired by the strict observance of this Policy in compliance with the Anti-Corruption Law and cannot in any way compromise the integrity and reputation of Alcantara.

The assumption of commitments and the management of relations of any kind with representatives of the Public Administration and/or bodies of public relevance are reserved exclusively to the designated and authorised corporate figures and functions.

In such relationships, Alcantara shall not seek to improperly influence the decisions or actions of the institution concerned, either directly or through the mediation of a third party (real or purported).

With particular reference to the relations with the Regulatory, Supervisory and Control Bodies, Alcantara undertakes to strictly observe the rules dictated by them for the compliance with the regulations in the fields of its own competence. Alcantara's employees will comply with every request of these Bodies in their inspection functions, cooperating in the relevant activities.

Gifts, hospitality and representation expenses

Gifts, presents and other entertainment expenses are permitted only as a professional and business courtesy, without prejudice to the prohibition of offering or accepting sums of money.

To this end, free gifts, presents, and any other benefits or utilities that the Recipients offer, or accept, from public or private persons must be in keeping with the circumstances:

- Be appropriate, reasonable and in good faith;
- Be such that they do not compromise the integrity and reputation of either party to the relationship, nor create the impression in the recipient or in an impartial third party that they are aimed at acquiring, retaining or rewarding undue advantages or at exercising unlawful or improper influence on the activities or decisions of the recipient;
- Those made by employees of the Company must be recorded as per internal procedure and in any case not offered or accepted covertly;
- Comply with anti-corruption legislation and company procedures and protocols.

Subject to compliance with the above criteria:

- the Recipients may offer or accept free gifts, presents or any other benefits or utilities if they are of modest value, meaning an indicative value not exceeding the threshold of EUR 150. For any doubts, and in possible cases where the said threshold is exceeded, with particular regard to cases where the economic value is not easy to quantify, the opinion of the Company Anti-Corruption Manager must be obtained in advance and subsequently authorised by the CEO. This, also in cases of "cumulative threshold", when gifts or economic advantages

received from or offered by the same person or entity in a year exceed the aforementioned threshold;

- Hospitality (transport, accommodation, meals, entertainment, etc.) is only allowed for business purposes, the promotion of Alcantara's activities and the development of business relationships and partnerships;
- Between employees of Alcantara and the Toray Group in a reciprocal relationship of hierarchical over-ordering, gifts or gratuities are not allowed outside of the customary and in any case not exceeding the modest value indicated above.

For the economic limits and types of gifts, presents or any other benefits or utilities, as well as the reporting methods, reference is made to the internal procedures that must regulate, in the event of non-compliance with the above and/or exceeding of the economic limits and in any case in doubtful cases, after hearing the opinion of the Anti-Corruption Officer, specific procedures for returning the gift, present or any other benefit or utility, as well as its devolution to charities.

Relations with political organisations and trade unions

Contributions to political organisations and trade unions may constitute a corruption offence because they could be used as an improper means of maintaining or obtaining a business advantage (e.g. winning a contract, obtaining a permit or license) or improperly obtaining favourable terms in the course of a labour dispute.

In relation to the above, Alcantara does not make contributions of any kind, directly or indirectly, to political parties, movements, committees and political and trade union organisations, either in Italy or abroad, subject to what is established and permitted by applicable laws.

Relations with Public Officials and Relevant Private Bodies

All relations of Alcantara employees with, or relating to, or involving Public Officials (including Public Administration Bodies) and relevant Private Bodies must be conducted in compliance with the Code of Ethics and this Anti-Corruption Policy, and the following principles must be respected:

- Alcantara employees must operate in compliance with all legal and internal regulations on corruption;
- Relations with Public Officials or Persons in Charge of a Public Service and relevant Private Bodies must be characterised by fairness, transparency and traceability of conduct and are reserved exclusively for the competent functions and positions;
- Favours, collusive behaviour, direct solicitation and/or through third parties in order to obtain advantages for Alcantara, for oneself or for others are prohibited;

- It is never permitted to pay or offer, directly or indirectly, money or gifts of any kind whatsoever to Public Officials or Persons in Charge of a Public Service and Relevant Private Entities or their relatives, to compensate them for an act of their office.

Awarding of consultancy, specialist and professional assignments

The process of selecting the professional to be appointed must comply with criteria of professionalism, transparency, impartiality, cost-effectiveness and efficiency.

Company procedures must implement the above criteria by ensuring the following:

- Where, in relation to the subject of the assignment, the prevalence of *intuitu personae* is justified as a criterion of choice, after justification of the need to entrust the assignment, a specific professional shall be engaged. The appointed corporate function shall ensure, through adequate preliminary investigation, that the selected professional has the requisites of honourableness, standing, reputation, reliability, organisational profile, authorisations, technical/professional qualifications and skills to perform the assignment;
- In other cases, always subject to justification of the need to entrust the assignment and following, as far as possible, rotation criteria, the professional shall be chosen through a competitive comparison among several candidates having suitable characteristics for the performance of the activity to be entrusted. The corporate functions in charge ensure that the professional to be engaged has the requisites of honourableness, standing, reputation, reliability, organisational profile, authorisations, technical/professional qualifications and skills to perform the assignment;
- In all cases, the competent corporate functions must ascertain that there is no incompatibility or conflict of interest for the professional and must also verify that the country in which the professional resides, or the entity is established, is not on the list of countries with preferential tax regimes, if that country is different from the country in which the services are to be performed;
- The contracts and/or agreements concluded with the selected professionals must set out in full, clear and adequate detail the services required and the criteria for the accrual of the agreed fees;
- The process of selecting professionals and the contracts and agreements concluded with them must always be documented and justified.

Contracting works and supplies of goods and services

The selection of suppliers by Alcantara shall be carried out in compliance with the criteria of transparency, traceability, publicity, free competition, non-discrimination, equal treatment and

rotation on the basis of objective criteria linked to competitiveness and the quality of the products and services requested.

Company procedures must implement the above criteria, regulating the relevant processes in detail, as well as the principles expressed in the Code of Ethics, ensuring the following obligations:

- Scrupulously observe the regulations in force in Italy and in the countries where Alcantara operates;
- Adopt objective and transparent evaluation criteria in the selection of suppliers;
- Observe and comply, in supply relationships, with the applicable legal provisions and contractual conditions;
- Be guided by the principles of fairness and good faith in correspondence and dialogue with suppliers, in line with the strictest business practices.

The need to pursue the maximum competitive advantage for Alcantara must in any case ensure the adoption by suppliers of operating solutions in line with current legislation and, more generally, with the principles of protection of the person, health and safety of workers and the environment.

The entering into or continuation of any relationship must be terminated if there is any suspicion of corrupt conduct, directly and/or indirectly engaged in by the supplier, or of membership of or facilitation of criminal organisations or other criminally sanctionable conduct on the part of the supplier.

Personnel Selection and Recruitment

At Alcantara, the selection and recruitment of personnel is guided by the principles of fairness and impartiality.

Alcantara hires resources whose profiles meet the company's needs, making choices exclusively based on criteria of professionalism and competence and banning any form of favouritism, also for the management of resources already on the staff.

Moreover, already during the selection process, candidates must declare, in compliance with the applicable legislation, the possible existence of situations or circumstances that Alcantara considers as relevant for the assessment on the possible continuation of the selection process.

The Personnel / Organisation and Information Systems Department of Alcantara is responsible for ensuring that the selection and recruitment processes comply with the aforementioned principles and criteria without exception, even in the case of applications from other organisational functions.

Non-profit initiatives and sponsorships

Non-profit initiatives and sponsorships fall under corporate discretion according to common business practices.

The aforementioned activities are carried out by Alcantara in compliance with current authorisation procedures and processes.

The potential risk is that funds or valuable assets are diverted for the personal use or benefit of a Public Official or Person in Charge of a Public Service or a private individual.

In any case, among the aspects to be considered in the choice of proposals to be adhered to, the functions concerned must pay attention to any possible conflict of interest of a personal and corporate nature.

The criteria of reasonableness and proportionality in relation to the size of the economic commitment must be ascertained in advance:

- The nature and relevance of the initiative;
- The identity and reputational profile of the recipients of the sponsorship or contribution (promoters, organizers, etc.);
- The actual implementation of the initiative itself and in particular its consistency with the program proposed by the Company must be verified.

Accounting records

As set out in detail in 231 Organisational Model, every operation or transaction of Alcantara must be correctly recorded in the company's accounting system according to the criteria indicated by the law and applicable accounting principles. Every operation or transaction must be authorised, verifiable, legitimate, consistent and congruous.

To ensure that accounts meet the requirements of truthfulness, completeness and transparency, adequate and complete supporting documentation must be kept on file for each transaction:

- Accurate accounting records;
- The immediate determination of the characteristics and motives underlying the transaction;
- The easy formal chronological reconstruction of the transaction;
- The verification of the decision-making, authorisation and implementation process and the identification of the various levels of responsibility.

Each employee is, therefore, required to cooperate, to the extent of his or her competence, so that:

- Every fact relating to the management of the Company is correctly and promptly recorded in the accounts;
- Supporting documentation is readily available and orderly.

Furthermore, Alcantara expressly prohibits, both in Italy and abroad, all so-called facilitated payments, i.e. any kind of payment or gift of other utility made directly or indirectly to Public Officials or Persons in Charge of a Public Service, or to private persons, whether natural persons or

Italian or foreign economic entities, in order to expedite, facilitate or simply ensure the performance of a routine activity or of an activity that is in any case lawful and legitimate within the scope of the duties of such persons.

Alcantara also expressly prohibits all so-called extortion payments (both in Italy and abroad), i.e. those payments requested in return for a threat or an act of violence.

INTERNAL PREVENTION ACTIVITIES ALREADY IN FORCE

231 Organisational Model

Pursuant to Legislative Decree 231/2001, Alcantara adopted 231 Organisational Model (as amended from time to time), supplementing it with measures to prevent corruption and illegality.

The Company has performed an analysis of the context and the organisational and structural reality to identify in which areas or sectors of activity and in what ways offences could abstractly occur, drawing up a 'map' of 'sensitive' areas and assessing the related risks (risk assessment).

Through a reconnaissance activity on the types of offences mapped out in the Special Part of the 231 Organisational Model, for some of these it was ascertained that the prevention protocols adopted were also effective for the prevention of corruption offences. We specify that the attention was focused in particular on the following types of offences provided for by Legislative Decree no. 231/2001:

- Embezzlement (Article 314 of the Criminal Code)
- Embezzlement by profiting from another person's error (Article 316 of the Criminal Code)
- Extortion (Article 317 of the Criminal Code)
- Corruption for the exercise of a function (Article 318 of the Criminal Code)
- Corruption for an act contrary to official duties (Article 319 of the Criminal Code)
- Corruption in judicial proceedings (Article 319 ter of the Criminal Code)
- Undue inducement to give or promise benefits (Article 319 quarter of the Criminal Code)
- Corruption of a person in charge of a public service (Article 320 of the Criminal Code)
- Incitement to Corruption (Article 318 of the Criminal Code)
- Abuse of office (Article 323 of the Criminal Code)
- Disclosure and use of official secrets (Article 326 of the Criminal Code)
- Refusal to perform official acts, omission (Article 328 of the Criminal Code)
- Interruption of Public Service (Article 331 of the Criminal Code)
- Disturbing the freedom to invite tenders (Article 353 of the Criminal Code)
- Corruption among private individuals (Article 2635 of the Civil Code)
- Incitement to Corruption among private individuals (Article 2635 bis of the Civil Code)

The aforementioned offences are dealt with in the Special Part of the Organisational Model 231 to the:

- Article 25 of Legislative Decree 231/2001 Offences against the Public Administration
- Article 25 ter of Legislative Decree 231/2001 Corporate offences

The specific sheets relating to the aforementioned offences contain indications concerning the description of the offence, the principles of conduct to be observed in order to prevent the offence, the operational protocols for individual prevention activities, the corporate functions involved and the information flows to be forwarded to the Alcantara Supervisory Board.

The corporate functions involved in the prevention of corruption and in sending information flows to the Supervisory Board are:

- Personnel/Organisation and Information Systems Directorate
- RSPP Alcantara
- Head of Security Management
- Head of Environmental Management
- Head of Plant Personnel Management and Organisation
- Technical Director
- Innovation Manager
- Sustainability Director
- Director of Finance and Controlling
- Innovation & Global Supply Directorate
- Head of Planning and Control, Auditing Corporate Legal Affairs

Following the risk assessment, the following areas/activities at potential risk of corruption were identified within the organisational structure of the Company:

- Management of inspections and controls
- Management of professional and consultancy assignments to third parties
- Personnel selection, recruitment and management
- Managing reimbursements and expense reports
- Management of entertainment expenses, gifts and gratuities
- Cash management and petty cash
- Litigation management
- Procurement management of goods and services
- Managing commercial agreements and managing relations with agents
- Accounting management and budget preparation
- Activities for dealings with private individuals
- Management of the fulfilments of corporate bodies

The main procedural controls provided for the prevention of corruption, with reference to the activities carried out in the aforementioned "areas/activities" at potential risk, are defined in detail in the Special Part of the 231 Organisational Model and in the specific offence sheets indicated above, which refer to Articles 25 and 25 ter of Legislative Decree 231/2001.

Methodology for assessing criminal risks

For the areas/processes indicated in the previous point, as per the 'standard' procedure, when updating/amending the 231 Organisational Model, an assessment of potential crime risks (mapping) is carried out, including corruption risks.

The methodology that is used (risk assessment) is summarised, the key points of which are:

- Analysis of the risks for each area and process, according to the matrix of average values, identifying the relative levels of risk by positioning them in low, medium and high risk;
- Assessment of risk levels according to **probability** indices (discretionality, external relevance, complexity of the process, economic value, divisibility of the process, controls, etc.) and **impact** assessment indices (organisational, economic, reputational, image, etc.);
- Evaluation of risk **mitigation** aspects (levels of responsibility, segregation of duties, organisational structure, information systems, internal procedures and regulations, frequency of controls, etc.).

Whistleblowing

In order to facilitate all Recipients to report acts contrary to the Code of Ethics, the 231 Organisational Model and attempted, alleged or actual acts of corruption of which they have become aware, Alcantara has introduced the "Whistleblowing Policy".

Reporting channels indicated in the Policy itself are set up for this purpose. For further details, please refer to the 'Whistleblowing Policy'.

STAFF TRAINING

In line with national and international regulatory references, as well as those of the Toray Group, Alcantara plans and manages training activities on the subject, with the aim of ensuring that employees understand, in relation to and in respect of the role they play:

- The corruption risks to which they and the organisation to which they belong may be subject;
- The Corruption Prevention Policy;
- Aspects, relating to the role within Alcantara, of the management system for the prevention of corruption;
- Preventive actions to be taken and reports to be made in relation to the risk or suspicion of malpractice.

Participation in the training activity is mandatory for the internal functions identified by the Personnel / Organisation and Information Systems Department.

The Personnel / Organisation and Information Systems Department monitors that the planned training is regularly used by the functions concerned.

The Policy is communicated to all Company employees and made available on the company intranet.

REPORTS

Recipients of this Policy are required to immediately report, also anonymously, any violation, or suspected violation, of applicable laws or this Anti-Corruption Policy. For further details, please refer to the "Whistleblowing Policy".

PENALTY MEASURES

Disciplinary sanctions

Violation of the Anticorruption Policy by Alcantara employees will result in the adoption of disciplinary measures as indicated in the General Part of the 231 Organisational Model - Disciplinary System. Every violation will be pursued with the application of appropriate and proportionate disciplinary sanctions, also taking into account the possible criminal relevance of the conducts carried out (including the sanctions provided for by the collective labour agreement or by other applicable national regulations).

The Company will also ensure its full cooperation with the competent Authorities.

Contractual remedies

Violation by a third party of the principles or provisions of this Policy may result, on the basis of Alcantara's specific assessments, in the non-establishment or termination of contractual relations, as well as in a claim for damages or other measures deemed appropriate.

It should be noted that certain types of relationships with Third Parties present higher corruption risks. These risks may derive from the type or nature of the relationship (relevant relationships), the characteristics of the Third Party or the activities it is called upon to perform (relevant parties).

MONITORING AND CONTINUOUS IMPROVEMENT

The Anti-Corruption Officer is required to periodically review the Policy to ensure its maximum effectiveness. In addition, the Supervisory Board, the Personnel / Organisation and Information Systems Department of Alcantara, the General Manager of Legal & Administration of the Toray Group may recommend improvements to the Policy on the basis of "*best practices*" or emerging legislation.

In the event of violations, the Anti-Corruption Officer will consider whether any revisions and amendments to the Policy and internal rules could help prevent a recurrence.



The Anti-Corruption Officer prepares a six-monthly report on monitoring activities, which must be sent to the Personnel / Organisation and Information Systems Department, to the Alcantara Supervisory Board and to the General Manager of Legal & Administration of the Toray Group. This report will specify, in case of violations, reference documentation, description of the offence, detailed analysis of the facts/causes, parties involved and corrective proposals of the internal regulations in force.

Each key function in Alcantara ensures that the general requirements of its management system for the prevention of corruption risk are met and is committed to continuous improvement of the system.