

## APPENDIX

### SAINT GOBAIN WHISTLEBLOWING POLICY FOR GREECE

#### Why this policy?

Saint-Gobain strives to operate in full compliance with ethics and all applicable laws and regulations with a view to create a lasting value, committed to the highest standards of ethics and professionalism, integrity, transparency and accountability.

This Appendix aims to outline the procedure for the submission, receipt and monitoring of reports of specific breaches (“**reports**”) as well as the protection of persons reporting such breaches (“**Greek SG Whistleblowing Policy**”) in compliance with the requirements set out by Greek law<sup>1</sup>.

#### Legal framework

This Greek SG Whistleblowing Policy is conducted in full compliance with the rules and procedures laid down by the Greek Whistleblowing Law.

#### Scope

Maris Polymers Single Member Société Anonyme of Production of Polyurethane Systems, a company member of the Saint-Gobain Group operating in Greece is subject to the specific requirements of the Greek SG Whistleblowing Policy, in addition to the provisions and procedures of the Saint-Gobain Policy on the Group Alert System (“**Company**”).

All reports, issued and treated within the framework of this Greek SG Whistleblowing Policy, are subject to its full provisions.

#### Who can submit a report/report a breach?

Persons who can submit a report of a breach are:

- Company’s **employees** who acquired information on breaches in a work-related context regardless of their status (full/partial, permanent/temporary occupation, or seconded persons, self-employed persons, or consultants or employees working remotely, volunteers and paid or unpaid trainees), including former or prospected employees;
- Company’s “**stakeholders**” and, particularly:
  - shareholders and persons belonging to the administrative, management or supervisory body of the Company, including its non-executive members; and
  - persons working under the supervision and direction of contractors, sub-contractors and suppliers
- Intermediaries, third parties associated with the reporting persons who may be subject to retaliation in a work context, such as colleagues or relatives of the reporting persons and partnerships or legal entities in which the reporting persons

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<sup>1</sup> Law 4990/2022 “on the protection of persons reporting violations of EU law – incorporation of Directive (EU) 2019/1937 of the European Parliament and the Council of 23<sup>rd</sup> October 2019 and other urgent provisions”, including other relevant rules and secondary legislation, such as Ministerial Decisions, issued by the competent Greek authorities in connection with Law 4990/2022 (“**Greek Whistleblowing Law**”)

have an interest, or for which they work, or with which they are otherwise connected in an employment relationship are also protected equally.

### **On what grounds can a report be submitted?**

The report may concern:

- breaches falling within the scope of the European Union acts that concern the following areas:
  - public procurement;
  - financial services, products and markets, and prevention of money laundering and terrorist financing;
  - product safety and compliance;
  - transport safety;
  - protection of the environment;
  - radiation protection and nuclear safety;
  - food and feed safety, animal health and welfare;
  - public health;
  - consumer protection;
  - protection of privacy and personal data, and security of network and information systems;
- breaches affecting the financial interests of the European Union as referred in Article 325 TFEU;
- breaches relating to the internal market, as referred to in Article 26(2) TFEU, including breaches of Union competition and State aid rules, breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.

### **How to report an incident?**

Several reporting channels are available to report an incident within the Company.

- In writing (post or by e-mail)
- Orally [by phone] or directly with the appointed person acting as “Responsible for Receiving and Monitoring Reports” (“**RRMR Officer**”).

#### **In writing (Mail or by email)**

Reports can also be submitted, in writing:

- Via postal mail, at the registered offices of the Company Saint-Gobain Hellas ABEE, 5 Kleisouras Str., Metamorfoosi, P.C. 14452, Attica (Athens), where is based the main office of the RRMR, in an envelope titled “*To the attention of the RRMR*”<sup>2</sup> or “*Report of I.4990/2022*” or otherwise titled to show that the report is under the ambit of Greek Whistleblowing Law. In this case, it is preferable to send the letter by registered mail with acknowledgement of

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<sup>2</sup> Responsible for Receiving and Monitoring Reports person.

receipt. This precaution will secure the collection of the alert and allow the date of the report to be established with certainty.

- By e-mail to the e-mail address of the RRMR: [yppa.greece@saint-gobain.com](mailto:yppa.greece@saint-gobain.com)

This channel is available to all employees (internal, external, or occasional) as well as stakeholders and allows the collection of reports, anonymous or not.

### **Orally [by phone]**

In Greece, people wishing to orally report an incident may use the following manner:

by phone to the following telephone number 6973396938. This channel is available to all employees (internal, external and occasional) as well as to stakeholders, as the case may be. It allows the collection of reports, whether anonymous or not.

The content of the report submitted by phone shall be documented by means of minutes in which the content of the report shall be reflected in a verbatim and accurate manner which shall be verified, corrected, agreed and signed by the reporting party.

### **Via an RRMR Officer (orally)**

It is also possible for employees (internal, external and occasional) to make an appointment with the RRMR Officer in order to report an incident directly. The appointment shall take place within a reasonable time from date of reporting person's request (to be submitted by e-mail or orally or in writing to the RRMR).

Verbatim minutes of the meeting shall be kept by the RRMR in a fixed and retrievable form, and shall be documented:

- either by recording the conversation, if the reporting person has duly consented, or
- in writing, which shall be verified, corrected, agreed and signed by the reporting party.

### **Use and choice of channel at reporting person's discretion**

The use of the above-mentioned channels is optional and the choice of channel is at the discretion of the reporting person and free.

In addition to the internal reporting channel, the reporting persons may also submit an external report to the National Transparency Authority ("the **NTA**"), where the reporting person has reasonable grounds to consider that his/her report will not be handled effectively by the RRMR Officer or that there is a risk of retaliation.

Similarly, but as a last resort, the reporting person may proceed to a public disclosure of the information regarding the breaches, as analyzed below under section "How are the rights of individuals protected".

### **May a report be submitted anonymously?**

Most of the available reporting channels allow you to submit a report anonymously. This possibility is part of the Group's intention to allow broad and uninhibited access to the alert system.

However, the Group encourages reporting persons to identify themselves in order for the reports to be handled more efficiently.

### **Reports processing – overview**

Once a breach is reported, the appointed RRMR Officer will confirm report's receipt to the reporting person within seven (7) working days from the day of receipt of the report, regardless of the manner of submission (unless impossible, due to lack of contact details). Acknowledgement can take place by any appropriate means and shall be documented and in compliance with the confidentiality and data protection rules. If submission is made orally, the signed minutes stand as an acknowledgement. In case of denial of signature, the RRMR will record such in the minutes.

The RRMR, upon assessing report's admissibility supported by the Ethics Compliance Officer (ECO) and/or an external counsel if deemed necessary, will then proceed with one of the below actions:

(a) forward the pseudonymised report for investigation and in accordance with the rules of confidentiality and protection of personal data under the Greek Whistleblowing Law before

(aa) the Company's competent bodies taking record of it respectively in the special protocol book or the special file the RRMR keeps,

(ab) the competent bodies outside the Company, taking record of it respectively in the special protocol book or the special file the RRMR keeps, such as indicatively the Prosecutor of Economic Crime, the Prosecuting Authorities, the National Transparency Authority, the Hellenic Competition Commission, the Bank of Greece, the Single Public Procurement Authority, the Hellenic Data Protection Authority, the Hellenic Atomic Energy Commission, the Hellenic Food Authority, the Hellenic Consumers' Ombudsman, the National Cybersecurity Authority, the Authority for Combating Money Laundering and Terrorist Financing and Control of Asset Declarations, the Independent Public Revenue Authority and the General Directorate of Financial Crime Investigations,

(b) set the report on record (archive), by means of decision to the reporting person, if possible, if the report is:

(ba) manifestly unreasonable, vague, incomprehensible, or repetitive in an abusive manner, such as in the case of a resubmission of the same content without the production of new information, (bb) outside the material scope of Greek Whistleblowing Law, in which case the RRMR will forward the report to the competent body (and will thereafter have no obligation to monitor the report), (bc) in case there are no serious indications that a breach falling within the ambit of Greek Whistleblowing Law exists.

In case new evidence is submitted for a report that is put in file, the RRMR will withdraw the report in file and take any of the above under (a) or (b) actions.

In case the RRMR finds indications of commission of a criminal offence prosecuted *ex officio*, he/she will immediately forward a copy of the report to the locally competent public prosecutor, informing the reporting person respectively (subject to the rules of confidentiality and personal data protection). If the violation does not fall within the material scope of Greek Whistleblowing Law, the copy of the report is forwarded without an obligation on RRMR's behalf to monitor thereafter the report.

The internal body designated for investigating the reports shall obtain access to any necessary for the purposes of the investigation information subject to confidentiality undertakings and in compliance with the rules on personal data protection.

In case of a report in which allegations against the RRMR or the body designated for investigating the reports is raised, then the RRMR shall only take record of it in the special protocol book or the special file the RRMR keeps and shall forward it to the National Transparency Authority as an external channel for reports, informing the reporting person respectively.

Upon successfully assessing the admissibility of the report, the RRMR Officer takes all reasonable steps to ensure that the competent bodies will address and further investigate the report.

#### **Who receives and processes reports?**

The RRMR Officer serves as first point of contact for reporting persons, namely he/she is responsible for the receipt and monitoring of the procedure of reports.

#### **Who is the RRMR Officer?**

The RRMR Officer is Mrs. Ourania Thiraiou, specifically appointed for the purposes of the Whistleblowing System. The supervision of RRMR Officer falls within the competence of the Company's highest governing body, to whom exclusively the former reports.

Among other duties, the RRMR Officer is in charge of providing necessary information regarding the possibility of submitting a report, keeping contact with the reporting person, and, if necessary, and feasible, requesting further information/data from the reporting person, informing the reporting person regarding the actions that have been taken within a reasonable time, not exceeding three (3) months from the acknowledgment of receipt or, if no acknowledgement has been sent to the reporting person, three (3) months from the expiry of seven (7) working days from the submission of the report. In the case where no acknowledgement has been sent to the reporting person, the necessary information will be provided on reporting person's own initiative and with reference to the relevant protocol number or by reference to the content of the report.

The RRMR Officer carries out the assigned duties in a manner that ensures integrity, impartiality, transparency, as well as confidentiality and protection of personal data of both the reporting person as well as the person concerned. The RRMR Officer shall act under the obligation of strict confidentiality, the duty of impartiality and an obligation of transparency and loyalty.

It is noted that for the submission of reports that fall within the scope of the Greek SG Whistleblowing Policy the sole competent person that receives and monitors the progress of such reports is the Greek RRMR Officer.

#### **When is a report admissible?**

The RRMR Officer is entrusted with the task of verifying the admissibility of the report.

A report is admissible where it:

1. is not manifestly unreasonable, vague, incomprehensible, or repetitive in an abusive manner, such as in the case of a resubmission of the same content without the production of new information;
2. falls within the ambit of the material scope of the Greek Whistleblowing Law; and
3. substantiates a breach or at least includes serious indications for such breach.

Upon assessment of the RRMR Officer the report is verified as admissible or not. The RRMR Officer will be assisted in his/her assessment by the Ethics Compliance Officer (ECO) and/ or any other required external counsel, subject to applicable confidentiality and personal data protection rules. In case the RRMR Officer is not in a position to make a decision, he/she may request additional information from the reporting person and in any case proceeds to the notification of the latter regarding the report's receipt within seven (7) working days from day of receipt, regardless of the manner of submission (unless impossible, due to lack of contact details). Acknowledgement can take place by any appropriate means and shall be documented and in compliance with the confidentiality and data protection rules. If submission is made orally, the signed minutes stand as an acknowledgement. In case of denial of signature, the RRMR will record such in the minutes.

### **How is a report processed?**

The purpose of the treatment is to establish whether the facts set out in the report are true and to determine the conclusions to be drawn.

Processing a report is made easier if the facts are described in an objective and detailed manner (e.g., dates, entity and persons concerned), and if the reporter provides, if possible. Information or documents (under any form and medium) likely to substantiate the report.

Admissible reports are handled as set out below:

- The competent body of the Company, consisting of the ECO, diligently investigates the facts reported in the report. To this end, the said competent body of the Company has the power, in the performance of their duties, to consult internal documents and to solicit persons likely to shed light on the facts. He/they applies a principle of relevance and minimization of the data collected and processed, including by informing the solicited persons of the confidential nature of the investigation. The said investigatory body of the Company shall be assisted, where necessary, by the RRMR Officer.
- Depending on the nature and seriousness of the facts, the said competent body of the Company may be assisted in the investigation by Company or Group employees and/ or external experts subject to applicable confidentiality and personal data protection rules. Their numbers is limited to the strict minimum. They are informed beforehand of the confidential nature of the investigation and sign a strict confidentiality agreement.
- When the said competent body of the Company considers that enough information has been gathered to conclude the investigation, it closes it and communicates his conclusions to the appropriate management.

### **What happens after the investigation?**

The appropriate management decides on the follow-up to be given to the report, taking into account the conclusion of the investigation. Such follow-up may include an action plan (service reorganization, training), disciplinary sanctions or even legal proceedings.

### **What information after the report?**

The RRMR Officer is in charge of monitoring the reports' progress and maintaining communication with the reporting person, informing the latter on the actions taken within a reasonable time, not exceeding three (3) months from the acknowledgment of receipt or, if

no acknowledgement has been sent to the reporting person, three (3) months from the expiry of seven (7) working days from the submission of the report. In the case where no acknowledgement has been sent to the reporting person, the necessary information will be provided on reporting person's own initiative and with reference to the relevant protocol number or by reference to the content of the report.

Similarly, once the competent body for the substantive assessment of the reports makes a decision regarding the report, the RRMR Officer informs the reporting person on its outcome.

### **How are the rights of individuals protected?**

Users of the reporting system are invited to consult the detailed information notice relating to the processing of personal data which is made in the context of this reporting system (the "**Information Notice**")

### **General principle of confidentiality**

In line with Group's as well as Company's commitment to preserve the confidentiality of both the reporting person, as well as the persons concerned ("**concerned parties**"), the following safeguards have been implemented in the system:

- The RRMR Officer, acting under the supervision of the highest governing body, becomes subject to confidentiality undertakings ;
- Information is collected and processed according to the provisions of the GDPR and local data privacy rules and specifically, the principles of data minimization;
- The Company undertakes the obligation to protect confidentiality of the personal data of the concerned parties, by not disclosing the identity of the whistleblower, unless there is an explicit consent of that person or in the case whereby this is a necessary and proportionate obligation imposed by legislation in the context of investigations by national authorities or judicial proceedings, after a written notification to such person.

Please note that in case of breaching the duty of maintaining the confidentiality of the identity of reporting persons, a sanction of imprisonment and a financial penalty are imposed.

For the protection of the Greek SG Whistleblowing Policy to be granted to a reporting person certain procedural and substantive requirements should be met.

Procedurally-wise, the reporting person must proceed to the submission of a report following a succession of steps, i.e.:

1. The report is made through the internal reporting channel as described above (mail, phone, via the RRMR Officer). Upon such internal report, the RRMR will proceed – with the assistance from the ECO and/or other external counsel as required- with the performance of the assigned duties, ensuring that the competent body will address and further investigate the report, in order to prevent similar events from occurring in the future.
2. In case the RRMR Officer evaluates the report as inadmissible and the reporting person disagrees on such judgment, he/she may subsequently proceed with submission of external report to the NTA. It is noted that the submission of external report directly to the NTA is in any case available to the reporting persons.

3. As a last resort, the whistleblower may proceed to a public disclosure of the information held. In order to qualify for protection in such a case, the whistleblower (a) should have first reported internally to the RRM Officer or externally to the NTA directly, but no appropriate action was taken in response to the report within the set timeframe; and (b) must have reasonable grounds to believe that the breach may constitute danger to the public interest, or there is an emergency situation or a risk of irreversible damage, or in the case of external reporting to the NTA, there is a risk of retaliation or there is a low prospect of the breach being effectively addressed, due to the particular circumstances of the case.

#### **Protection to the reporting person**

Notwithstanding the provision of protection granted under the regulations applicable to the reporting person, the Company undertakes the obligation through the Greek SG Whistleblowing Policy to provide the following safeguards to the reporting person of an admissible report:

1. The Company will not take any disciplinary action, legal proceedings or any other retaliatory measure against the reporting person on the grounds he would have issued an admissible report (this even if the facts – reported in good faith – turned out to be false, or if the report is set aside on record without further action).

Indicatively, the prohibited retaliatory measures include reporting person's suspension, dismissal, withholding of promotion, reduction in wages, change in working hours, negative performance assessment, intimidation, harm, including to the person's reputation etc.

2. Similarly, measures will be also taken for protection against retaliation, including the waiver of reporting person's liability, when it relates to the access to information or information acquisition, provided that such acquisition or access do not constitute a criminal offense. Moreover, the liability of the reporting person is waived for the breach of certain provisions of criminal, administrative or civil law, if the reporting person had reasonable grounds to believe that its report/public disclosure, including revealing trade secrets, was essential to reveal the breach.
3. As an exception of the rule of confidentiality, information likely to identify the identity of the reporting person will be disclosed only with his/her consent, unless certain exceptions apply.

#### **Rights of the persons mentioned or subject of the report**

Notwithstanding other protections they may benefit from under the regulations applicable to them, the Company undertakes the obligation to provide the following safeguards to persons mentioned or subject of the report:

- the confidentiality of their identity will be particularly preserved throughout the entire course of the investigations initiated by the report or public disclosure;
- these persons are entitled to all the legal remedies and shall enjoy the right of a fair trial;
- the processing of their personal data during the investigation of the report is carried out in accordance with the provisions of the GDPR and local data privacy rules. However for reasons associated with the effectiveness of the investigation



the data subjects will not be informed on such processing, especially regarding the source from which their personal data have been collected as long as it is necessary for purposes of preventing and countering attempts to obstruct the reporting, frustrate or delay the monitoring measures, in particular with regard to investigations, or attempts to identify the reporting persons, as well as to protect them against retaliation.

#### **How are reports archived?**

The personal data processed in the context of the report are subject to the retention policy detailed in the Information Notice.

#### **Dissemination of this policy**

Good knowledge and understanding of this Policy is essential to its effectiveness: it is widely disseminated by all means, including digital or face-to-face presentations and poster campaigns.

#### **Roles and responsibilities**

Compliance with this Policy is a matter concerning all employees, regardless of their tasks and level of responsibility. Managers play a fundamental role in developing, disseminating and upholding the Group's compliance culture.

This Policy is under the responsibility of the Company which is in charge of periodically updating it – in particular to reflect changes in the law – ensuring its deployment and monitoring, and reporting on its implementation to the Group's governing bodies.