

Management of any report received from Isocindú

1. Objective

This procedure regulates the receipt, analysis and processing process of any report received from:

- a) **subjects of the structure** of Isocindú (understood, by way of illustration, but not limitation, the members of the management organism; the employees and workers under permanent, temporary, internship and training contracts; semi-subordinate employees and occasional collaborators);
- b) **subjects outside the structure** of Isocindú (understood, by way of illustration, but not limitation, consultants, clients, partners and suppliers).

2. Definitions and acronyms

Code of Ethics: code of ethics adopted by Isocindú.

Ethics Committee: highest level of the complaint management process in Isocindú responsible for implementing and provide timely and effective follow up of the actions established in the Code of Ethics.

Administration Organism: members of the board.

Whistleblower: person inside and/or outside Isocindú -referred in the letters a) and b) of the paragraph 1 of this Procedure – who presents the report.

Reported Subject: person indicated in the report as the author of the illegal conduct and/or the violation of the Code of Ethics, of the internal procedures and of the legislation applicable to Isocindú.

Report: any detailed report of illegal conducts and/or violations to the Code of Ethics, to the internal procedures and to the legislation applicable to the Company, based on true and consistent facts, those that the Whistleblowers have become aware of in the exercise of their duties, and presented with the purpose of protecting the integrity of Isocindú, although anonymously.

Company: Isocindú S.A. de C.V. as involved in the report.

3. Mode of Operation

3.1 Report

The report must be made in good faith and must be duly substantiated. The minimum content of each report is the following:

- identifying data or other elements (such as grade) that allow identifying the author of the reported facts;
- type of committed violation and related description, with circumstances of specified time and place;

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- activities within which the infraction was committed;
- departments/personnel of the company and/or any organism/involved external personnel;
- indication of any other subject that may inform about the reported facts;
- any evidence backing up the reported facts/circumstances.

The report of irregularities may also be anonymous. In such case and in case they lack the minimum content, they will only be taken in consideration if they are presented with sufficient detail as to allow the verification of the truthfulness of the performed allegations.

Situations will only be reported of which the Whistleblower has direct knowledge, and not through a third party, in the performance of their labor activities, although in a random manner. Complaints based on mere suspicions or rumors will not be worthy of protection, although the Whistleblower is not obliged to be sure of the actual occurrence of the facts denounced and of the author of these.

3.2 Communication channels

To facilitate the receipt of the reports, all possible communication channels are enabled, including the company's web page, that is considered preferential and adequate to guarantee, through the use of information means, the confidentiality of the whistleblower's identity.

The reports must be presented in written form and using the following communication channels:

- a) web site: www.isocindu.mx
- b) electronic mail address: whistleblowing@isocindu.mx
- c) postal address: Ethics Committee c / or Isocindu S.A. de C.V., Av. Libre Comercio 137 III, Puerto Interior, Santa Fe de la Purisima, 36275, Silao (GTO)

Any report received through the web site or by electronic mail mentioned in the letters a) and b) before are received by the Ethics Committee of Isocindu.

The reports sent through the postal address mentioned in the letter c) above are received by a receptionist of Isocindu who will deliver them timely to the Ethics Committee of Isocindu.

With the purpose of guaranteeing the confidentiality of the content of the report and the identity of the Whistleblower, the whistleblowers are invited to send the report by post using a closed envelop containing only the mentioned writing to the postal address mentioned in the letter c) "Ethics Committee c / or Isocindu S.A. de C.V., Av. Libre Comercio 137 III, Puerto Interior, Santa Fe de la Purisima, 36275, Silao (GTO)" adding the text "confidential/personal".

With the purpose of guaranteeing the confidentiality of the content of the report of irregularities and the identity of the Whistleblower, the whistleblowers are invited to send reports of irregularities through the electronic mail mentioned in the letter b) above, writing the text of the subject only the words "Report of irregularities: confidential mail/personal".

In all the cases, in case of complaint, the Ethics Committee of Isocindu will notify the company's Administration Organism, that it will participate in the activities stated in the following paragraphs.

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3.3 Management of the report

The Ethics Committee will be responsible for guaranteeing the confidentiality of the content of the reports and the identity of the Whistleblower when receiving them and during the later stages of the investigation. The Ethics Committee will perform a preliminary analysis of the reports in order to verify their truthfulness.

For the performance of the preliminary analysis mentioned before, the Ethics Committee may use whatever is considered convenient and/or necessary, if there is the support from the competent corporate areas and of occasional external consultants, case by case. Additionally, the Ethics Committee may request information and/or additional documentation to the whistleblower, in case of knowing its personal data.

If at the end of the preliminary stage, the lack of sufficiently detailed elements and/or the lack of substantiation of the facts and/or referred circumstances, the Ethics Committee will file the report, motivating in writing the decision not to proceed and, in every case, communicate it to the Company's Administration Organism, as part of the information process referred in the section 3.4 next.

If after the preliminary stage useful and sufficient elements arise or were in every case inferable to evaluate the Report as reasonably founded, a later investigation stage will begin.

Particularly, the Ethics Committee must:

- a) begin specific activities of analysis, using if it is considered convenient, from the competent departments of the Company and/or from the Company's external consultants;
- b) formulate recommendations in relation to the adoption of corrective actions on those areas/departments of the company involved in the report;
- c) agree with the corresponding departments the initiatives to take in order to protect the Company's interests (such as, by way of illustration but not limitation, judicial actions, suspension/cancelation as suppliers, etc.);
- d) request the beginning of a disciplinary file against the Whistleblower, in case that the report is presented with intent or gross negligence;
- e) subject the results, at the end of the investigation stage performed before, to the evaluation of the administration Organism, according to the object of the report, so that the most adequate measures are adopted;
- f) conclude the previous investigation stage any time, if during the same, the inadmissibility of the report is verified, without detriment of that stated in the letter g) below;
- g) agree with the Administration Organism, if it is designated, the initiatives to take before the closing of the report.

3.4 Report

The Ethics Committee must provide, at least annually, a summarized report of the complaints communicated to the Administration Organism. Such report must contain the results of the performed analysis, including the adoption (or not adoption) of any disciplinary measure against the Whistleblower and/or the Reported and/or any person who had violated the protection measures of the Whistleblower.

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3.5 Documentation management

To ensure the management and traceability of the reports, the Ethics Committee is responsible for filing the reports, either in paper or electronically, and all the attached and/or presented documentation during the preliminary analysis and investigation activities for a period of two years since the closing of the Complaints Report, guaranteeing the adequate levels of security/confidentiality.

4. Protection of the Whistleblower

In the event of the filing of a complaint report to any corporate/third-party department in order to carry out preliminary analysis and/or preliminary investigation activities, with the purpose of protecting the Whistleblower, only the content that is strictly necessary must be shared. The subjects intervening in support of the Ethics Committee assume the same duties of conduct imposed to the Administration Organism and directed to guaranteeing the Whistleblower's confidentiality.

Any act of retaliation or discriminatory act, direct or indirect, against the Whistleblower for any reason related directly or indirectly, to the complaint is prohibited. The Whistleblower that considers having suffered discrimination for having presented a complaint must communicate it to the Administration Organism, which will evaluate timely the opportunity and/or the need to propose determined acts or measures directed to recovering any negative impact of such discrimination or evaluate the existence of the requirements to begin a disciplinary procedure against the author of the discrimination.

The Company will proceed to apply the established disciplinary sanctions to whoever violates the protection measures of the Whistleblower.

5. Protection of the Reported

During the activities of preliminary analysis and/or preliminary investigation, the person object of the Report might be involved or be notified of such activities; however, in no case, if there is no material evidence about the content of the report, a procedure will begin based only in the mere report of irregularities. If there were a material risk that for the disclosure of relevant information, the possibility of evaluating effectively the truthfulness of the report and/or gathering the necessary evidence were compromised, the Reported cannot be notified of the registry of its data, since whenever this is necessary to ensure the correct management of investigations and, in every case, in compliance with that established in the current legislation, and in its case, in the national collective labor agreement.

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6. Disciplinary system

The Company will proceed to apply the disciplinary sanctions established against the Whistleblower in case of complaints presented with intent or gross negligence, that are unfounded. The Company may take the most adequate disciplinary and/or legal measures, in order to protect its rights, properties and image against who, with intent or gross negligence, presents false, unfounded, or opportunistic complaints and/or with the sole purpose of slandering, defaming or causing damage and/or unfair harm to the Reported or to other subjects mentioned in the report.

7. Protection of Personal Data

The responsible for processing the data of any personal data related to this specific procedure is identified in the juridical person (Data Protection Delegate) of the Company inside Isocindú involved in the report of irregularities. In relation to the management of reports, the person responsible for processing data will act as Ethics Committee.

The performance of the activities implies the processing of the following data:

- Personal data of the Reported;
- Personal data of the Whistleblower;
- Any data contained in the Report.

The person responsible for processing the data informs that such data will be processed fully subject to the provisions of current legislation on the protection of personal data, and their usage will limit exclusively to that strictly necessary to verify the accuracy and management of the reports.

8. Disclosure

The procedure herein will be sent to:

- each member of the Management Board and of the Ethics Committee of Isocindú.
- each employee of Isocindú by publishing in the spaces dedicated to the corporate communications and in the information portal reserved to the employees' communications.

The procedure herein will also be published in the web site of Isocindú.

The Human Resources department of Isocindú will guarantee, as far as they are concerned, the delivery of the procedure herein to all the employees that certify their acknowledgement of this procedure.

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