



ANNIVERSARY  
1970  
2020

C.S.F. INOX S.p.A.

Strada per Bibbiano, 7 - 42027 Montecchio E. (RE) Italy - EU

Tel. 0522 869911 r.a. - Fx 0522 865454 - www.csf.it - italia@csf.it

Reg. Impr. di R.E. / C.F. e P. I. 01338270356 - Capitale Sociale € 3.120.000 i.v.



<b>Whistleblowing Procedure C.S.F. INOX S.p.A.</b>	Rev. 00
	Page 1 of 13
	Date 26/07/2024

**Summary**

Whistleblowing Procedure C.S.F. INOX S.p.A. (the "Company") ..... 1

Scope ..... 2

Tasks and responsibilities ..... 2

Reference standards..... 3

Terms and definitions..... 3

Reports ..... 4

Who can report ..... 4

When to report..... 4

What can be reported ..... 4

Content of the report ..... 6

Internal reporting management..... 9

Whistleblower Protection ..... 9

Protection of confidentiality..... 9

Anonymous reports..... 10

Protection from retaliation..... 10

The loss of protection..... 11

Training and Information..... 12

REVISION	DATE	ISSUE OR REASON FOR REVISION
00	26/07/2024	Issuing the procedure



## Whistleblowing Procedure C.S.F. INOX S.p.A.

Rev. 00

Page 2 of 13

Date 26/07/2024

### Whistleblowing Procedure C.S.F. INOX S.p.A. (the "Company")

The "Whistleblowing" discipline aims to protect people who report violations of national or European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity, of which they have become aware in a work context.

The "Whistleblowing" legislation (Legislative Decree No. 24 of 10 March 2023) does not apply in the case of reports concerning disputes, claims or requests related to a personal interest that relate exclusively to one's individual employment relationships, or inherent to one's employment relationships with hierarchically superior figures.

The purpose of this procedure is to:

- Comply with the regulatory obligations set out in Legislative Decree No. 24 of 10 March 2023 consolidated text "Whistleblowing";
- Manage company reports;
- identify the figures, roles and responsibilities in the whistleblowing reporting system;
- to make known and involve all employees, self-employed workers, consultants, trainee volunteers, shareholders, directors, control and supervisory bodies (board of statutory auditors and auditors), in the adoption of the whistleblowing reporting system.
- promote and disseminate the culture of corporate transparency, through increasing sensitivity to the perception of wrongdoing.

### Scope

The Consolidated Law on Whistleblowing (Legislative Decree No. 24 of 10 March 2023) applies to all private entities that:

- 1) have employed, in the last year, an average of at least fifty employees with permanent or fixed-term employment contracts;
- 2) fall within the scope of EU acts defined as so-called "Acts of the European Union". sensitive sectors, even if in the last year they have NOT reached the average of at least 50 subordinate workers (receiving stolen goods and money laundering);
- 3) fall within the scope of Legislative Decree no. 231 of 8 June 2001, and adopt organisational and management models provided for therein, EVEN if in the last year they have not reached an average of 50 employees.

The Company adopts this procedure as it falls under point 1.

### Tasks and responsibilities

## Whistleblowing Procedure C.S.F. INOX S.p.A.

Rev. 00

Page 3 of 13

Date 26/07/2024

The Company has set up a Whistleblowing Committee to receive reports and investigate them in the field of whistleblowing.

The whistleblowing committee is composed of:

3 Members, of which 1 director and 2 managers.

2 Members are internal to the C.S.F. INOX S.p.A. organization; while the third is an outsider.

All employees, self-employed workers, collaborators, consultants, trainees, company interns, shareholders and the administrative, management, control, supervisory or corporate representation functions (Board of Directors, Board of Statutory Auditors, Auditors), have the duty to report any wrongdoing and if the report is received by mistake in their possession, they must immediately transmit to the body responsible for receiving the reports, the report, even if anonymously, through access to the platform on the [www.csf.it website](http://www.csf.it).

### Reference standards

The reference standards for this procedure are:

- Legislative Decree no. 24 of 10 March 2023;
- European Directive no. 2019/1937; - Law no. 179 of 30 November 2017;
- Legislative Decree 231 of 8 June 2001.

### Terms and definitions

**Whistleblower:** The whistleblower is the person who reports, discloses or reports to the judicial or accounting authorities, violations of national or European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity, of which he or she has become aware in a public or private work context

**Information on violations:** information, including reasonable suspicions, concerning violations committed or which, on the basis of concrete evidence, could be committed in the organization with which the reporting person or the person making a complaint to the judicial or accounting authority has a legal relationship (employment, management or control contract), as well as elements concerning conduct aimed at concealing such violations

**Reporting:** the written or oral communication of information about violations

**Internal reporting:** the communication, written or oral, of information on violations, submitted through the internal reporting channel

## Whistleblowing Procedure C.S.F. INOX S.p.A.

Rev. 00

Page 4 of 13

Date 26/07/2024

**External reporting:** the communication, written or oral, of information on violations, submitted through the external reporting channel (Anac)

**Public disclosure:** making information about violations publicly available through the press or electronic means or otherwise through means of dissemination capable of reaching a large number of people

**Reporting person:** the natural person who reports or publicly discloses information about breaches acquired in the context of his or her work context

**Facilitator:** explanation through tutorial called "whistleblower's handbook" on the platform that assists a whistleblower in the reporting process.

**Work context:** the work or professional activities, present or past, carried out in the context of legal relationships with the company, through which, regardless of the nature of these activities, a person acquires information about violations and in the context of which he or she could risk suffering retaliation in the event of a report or public disclosure or complaint to the judicial or accounting authority

**Person Involved:** The natural or legal person named in the internal or external report or public disclosure as the person to whom the violation is attributed or as a person otherwise involved in the violation reported or publicly disclosed

**Retaliation:** any behaviour, act or omission, even if only attempted or threatened, carried out by reason of the report, the complaint to the judicial or accounting authority or public disclosure and which causes or may cause unjust damage to the reporting person or the person who filed the complaint, directly or indirectly

**Follow-up:** the action taken by the person entrusted with the management of the reporting channel to assess the existence of the reported facts, the outcome of the investigations and any measures taken

**Anonymous reports:** reports without elements that allow the author to be identified

**Feedback:** communication to the reporting person of information relating to the follow-up that is given or intended to be given to the report

**Public sector entities:** public administrations referred to in Article 1, paragraph 2, of Legislative Decree no. 165 of 30 March 2001; independent administrative guarantee, supervisory or regulatory authorities; public economic entities; publicly controlled companies pursuant to Article 2359 of the Italian Civil Code, even if listed; in-house companies, even if listed; bodies governed by public law referred to in Article 3; paragraph 1, letter d), of Legislative Decree no. 50 of 18 April 2016; public service concessionaires

**Private sector entities:** Entities, other than those falling within the definition of public sector entities.

## Whistleblowing Procedure C.S.F. INOX S.p.A.

Rev. 00

Page 5 of 13

Date 26/07/2024

### Reports

Legislative Decree no. 24/2023 brings together in a single regulatory text the entire regulation of reporting channels and the protections granted to whistleblowers in both the public and private sectors. This results in an organic and uniform discipline aimed at greater protection of the whistleblower, in this way, the latter is more incentivized to report wrongdoing within the limits and in the manner indicated in the decree.

### Who can report

For the Company, persons who operate as:

- Employed persons;
- self-employed workers who carry out their work on behalf of the Company;
- collaborators, freelancers and consultants who work on behalf of the Company;
- volunteers and trainees, paid and unpaid at the Company;
- Shareholders;
- administrative, management, control, supervisory or corporate representation functions (Board of Directors, Board of Statutory Auditors, Auditors) even if these functions are exercised on a purely factual basis, at the Company.

### When to report

Reports can be made:

- when the legal relationship is ongoing;
- during the probationary period;
- when the legal relationship has not yet started, if information on violations has been acquired during the selection process or at other pre-contractual stages;
- after the termination of the legal relationship if the information on the violations was acquired before the termination of the relationship itself (e.g. retirement).

### What can be reported

Behaviours, acts or omissions that harm the public interest or the integrity of the public administration or private entity and which consist of:

- ✓ *Violation of national regulations*



## Whistleblowing Procedure C.S.F. INOX S.p.A.

Rev. 00

Page 6 of 13

Date 26/07/2024

- administrative, accounting, civil or criminal offences
- significant unlawful conduct pursuant to Legislative Decree no. 231 of 8 June 2001 (predicate offences by way of example: Undue receipt of disbursements, fraud to the detriment of the State, a public body or the European Union for the achievement of public disbursements, computer fraud to the detriment of the State or a public body and fraud in public supplies), o violations of the organizational and management models provided for therein
- ✓ *Violations of European regulatory provisions*
- offences falling within the scope of European Union acts relating to the following areas: public procurement; financial services, products and markets and the prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of network and information systems. By way of example, think of the so-called. environmental crimes, such as the discharge, emission or other release of hazardous materials into the air, land or water, or the unlawful collection, transport, recovery or disposal of hazardous waste
- acts or omissions affecting the financial interests of the Union; for example, fraud, corruption and any other illegal activity related to Union expenditure
- acts or omissions concerning the internal market that affect the free movement of goods, persons, services and capital (Article 26(2) TFEU). This includes infringements of EU competition and state aid rules, corporate tax rules and mechanisms designed to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax rules
- acts or conduct that frustrate the object or purpose of the provisions referred to in the acts of the Union or the purpose of the provisions of the European Union in the areas indicated in the previous points. In this context, the following must be included:
  - for example, abusive practices as defined by the case law of the Court of Justice of the European Union, think for example of a company operating on the market in a dominant position. The law does not prevent such an undertaking from gaining a dominant position on a market by virtue of its merits and capabilities, nor from ensuring that less efficient competitors remain on the market. However, such an undertaking could undermine, by its conduct, effective and fair competition in the internal market through the use of so-called anti-inflammatory drugs. abusive practices (adoption of so-called predatory prices, target discounts, bundling) in contravention of the protection of free competition.

### Reports may concern:

- information relating to conduct aimed at concealing the violations indicated above;
- illegal activities that have not yet been carried out but that the whistleblower reasonably believes may occur in the presence of precise and consistent concrete elements;

## Whistleblowing Procedure C.S.F. INOX S.p.A.

Rev. 00

Page 7 of 13

Date 26/07/2024

- well-founded suspicions;

The violations reported must be those typed and affect the interest of the entity.

The provisions do not apply to disputes, claims or requests related to a personal interest of the reporting person that relate exclusively to his or her individual employment relationships.

### Content of the report

The whistleblower must provide all the useful elements to allow the necessary and appropriate checks and verifications to be carried out to verify the validity of the facts being reported.

To this end, the report should preferably contain the following elements:

- The circumstances of time and place in which the acts were committed (if known)
- the description of the fact that is the subject of the report
- Any information or elements that allow the identification of the person who carried out the reported facts (if known)
- Information relating to other persons who may report on the reported facts
- Information relating to any documents that can confirm the occurrence of the reported facts
- Any other information that can provide feedback on the validity and existence of the facts reported.

Anonymous reports, i.e. without elements that allow their author to be identified, will be managed in accordance with the provisions of current legislation, i.e. through which the whistleblower may request additional elements from the whistleblower through the channel dedicated to this or in person, if the whistleblower has requested a direct meeting.

### **How can you report it**

The following reporting methods can be used:

- a) internal reporting channel;
- b) external channel (managed by Anac)
- c) Public Disclosure
- d) denunciation

**The choice of the reporting channel is no longer left to the discretion of the whistleblower as the use of the internal channel is favoured as a priority and, only when one of the conditions referred to in point b) of this paragraph is met, an external report can be made.**

- a) Internal channel

The Company has activated its own reporting channel:

## Whistleblowing Procedure C.S.F. INOX S.p.A.

Rev. 00

Page 8 of 13

Date 26/07/2024

- **Written:** IT platform set up at the following web address: <https://csfinoxspa.signaethic.it/signaethic/home> it is also possible to access the platform from the link at the foot of the institutional website.

The method of reporting by means of an IT platform guarantees the confidentiality of the identity of the reporting person, the person involved and the person in any case mentioned in the report, as well as the content of the report and the related documentation.

The management of internal reports will be entrusted to the Whistleblowing Committee, which is responsible for receiving them. **If the whistleblower provides his/her personal details, these will not be available to the members of the Committee unless they are absolutely necessary for the correct assessment of the report. The managers, upon written request, authorized and duly motivated, will have access to the data of the whistleblower reported on the platform, only for a brief moment and such data cannot be saved and/or stored outside the platform itself.**

The confidentiality of the report is also guaranteed by the confidentiality clause explicitly accepted by the members in charge of this function.

Internal reports and related documentation are kept by the Whistleblowing Committee responsible for receiving reports, exclusively on the platform, for the time necessary to process the report and in any case no longer than 5 years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations set out in European and national data protection legislation Personal.

Only reports received through the platform made available on the www.csf.it website are considered reports under the Whistleblowing legislation.

The use of ordinary e-mail and certified e-mail, to make reports, are considered inadequate with respect to whistleblowing regulations.

### b) External channel (Anac managed)

The competent authority for external reporting, including from the private sector, is ANAC. It is possible to report to the Authority only if one of the following conditions is met:

- the activation of the internal reporting channel is not envisaged within the work context, i.e., it is not active or does not comply with the standard;
- the reporting person has already made an internal report and the same has not been followed up;
- the reporting person has reasonable grounds to believe that, if he or she made an internal report, it would not be followed up effectively or that the same report could lead to the risk of retaliation;



## Whistleblowing Procedure C.S.F. INOX S.p.A.

Rev. 00

Page 9 of 13

Date 26/07/2024

- the reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

[www.anac.it](http://www.anac.it);

### c) Public disclosures

Public disclosure means making information about violations publicly available through the press or electronic means or in any case through means of dissemination capable of reaching a large number of people.

The reporting person who makes a public disclosure benefits from the protection provided for by this procedure and by the legislation in force (Legislative Decree 24/2023) if, at the time of public disclosure, one of the following conditions is met:

- the reporting person has previously made an internal and external report or has made an external report directly and no feedback has been given within the established deadlines on the measures envisaged or adopted to follow up on the reports;
- the reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
- the reporting person has reasonable grounds to believe that the external report may involve the risk of retaliation or may not be effectively followed up due to the specific circumstances of the specific case, such as those in which evidence may be concealed or destroyed or in which there is a well-founded fear that the person who received the report may be colluding with the offender or involved in the violation itself.

### d) Complaint

The whistleblower proceeds directly to the competent judicial or accounting authority as per current legislation, if he assesses the need or urgency.

### Internal reporting management

As part of the management of the internal reporting channel, the body responsible for receiving reports, which is entrusted with the management of the internal reporting channel, carries out the following activities:

- issues a reply to the reporting person within the legal deadlines (seven days from the date of receipt and/or three months); (the acknowledgement of receipt will be communicated through the use of the platform)
- maintains discussions with the reporting person and requests the latter, if necessary, to integrate always through the use of the platform;

## Whistleblowing Procedure C.S.F. INOX S.p.A.

Rev. 00

Page 10 of 13

Date 26/07/2024

### C. diligent follow-up to reports received;

The platform is the only means of communication between the body responsible for receiving reports and the whistleblower: if the data entered on the platform by the whistleblower are incorrect, this could compromise future communications between the parties set out above; Therefore, the whistleblower is advised to carefully follow what is reported by the platform and to check the data entered, for which he or she is considered solely responsible.

### Whistleblower Protecon

The legislation dedicated to Whistleblowing protects the good faith of the whistleblower at the time of reporting. The rule provides that the reporting person will benefit from the protections provided by law only if, at the time of the report, he or she had reasonable grounds to believe that the information on violations reported, publicly disclosed or reported was true.

### Protecon of confidentiality

Reports may not be used beyond what is necessary to adequately follow up on them. The identity of the whistleblower may not be disclosed to persons other than those competent to receive or follow up on reports.

The prohibition on revealing the identity of the whistleblower refers not only to the name of the whistleblower but also to all the elements of the report, from which the identification of the whistleblower can be derived, even indirectly.

The protection of the identity of the whistleblower is also guaranteed in the event of criminal, accounting and disciplinary proceedings.

The identity of the persons involved and of the persons mentioned in the report is also protected until the conclusion of the proceedings initiated on the basis of the report in compliance with the same guarantees provided for the reporting person.

This is without prejudice to the application of national or European Union provisions relating to legal and medical professional secrecy and the secrecy of court deliberations.

In internal reporting procedures, the person involved may be heard or, at his or her request, is heard, including by means of a paperwork procedure through the acquisition of written observations and documents.

### Anonymous reports

## Whistleblowing Procedure C.S.F. INOX S.p.A.

Rev. 00

Page 11 of 13

Date 26/07/2024

This reporting system provides for the possibility for the whistleblower to make reports anonymously, with the possibility in any case of being able to reveal his or her identity to the reporting manager at a later stage of the investigation.

In the case of anonymous reporting, the body responsible for receiving the reports, in any case if it assesses that the report exists, will carry out the necessary inspection investigation to verify the information received.

### Protection from retaliation

Any form of retaliation, even if only attempted or threatened, is prohibited. The reasons that led the person to report or report or publicly disclose are irrelevant for the purposes of his or her protection.

In general, retaliation means: "any behavior, act or omission, even if only attempted or threatened, carried out by reason of the report, the complaint to the judicial or accounting authority or public disclosure and which causes or may cause the reporting person or the person who filed the complaint, directly or indirectly, An unfair damage".

Specific retaliation can be understood as:

- dismissal, suspension or equivalent measures;
- demotion in rank or non-promotion;
- the change of functions, the change of the place of work, the reduction of salary, the modification of working hours;
- suspension of training or any restriction of access to it;
- negative notes of merit or negative references;
- the adoption of disciplinary measures or other sanctions, including financial sanctions;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;
- the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion;
- the non-renewal or early termination of a fixed-term employment contract;
- damage, including to the person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunity and loss of income;
- improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person not being able to find employment in the sector or industry in the future;
- the early conclusion or cancellation of the contract for the supply of goods or services;
- the cancellation of a license or permit;

## Whistleblowing Procedure C.S.F. INOX S.p.A.

Rev. 00

Page 12 of 13

Date 26/07/2024

- the request for psychiatric or medical examinations.

Entities and individuals can notify ANAC of the retaliations they believe they have suffered. ANAC publishes the methods of reporting on its institutional website.

The protective measures also apply:

- to the facilitator (natural person who assists the whistleblower in the reporting process, operating within the same work context and whose assistance must remain confidential);
- to persons in the same working context as the reporting person, the person who has filed a complaint or the person who has made a public disclosure and who are linked to them by a stable emotional or family bond within the fourth degree;
- to work colleagues of the reporting person or of the person who has made a complaint or made a public disclosure, who work in the same work context as the same person and who have a habitual and current relationship with that person.
- to entities owned by the reporting person or for which the same persons work, as well as to entities operating in the same working context as the aforementioned persons.

### The loss of protection

When the criminal liability of the reporting person for the crimes of defamation or slander or in any case for the same crimes committed with the complaint to the judicial or accounting authority or his civil liability, for the same reason, in cases of intent or gross negligence, is ascertained, even with a first instance judgment, the protections are not guaranteed and a disciplinary sanction is imposed on the reporting or complaining person.

### Training and Information

This procedure is published on the institutional website [www.csf.it](http://www.csf.it).

For all self-employed workers, collaborators, consultants, trainees, company interns, shareholders and the administrative, management, control, supervisory or corporate representation functions (Board of Directors, Board of Statutory Auditors, Auditors) the information is available at: <https://csfinoxspa.signaletic.it/signaletic/home> in the section at the bottom of the web page.

For further information on the processing of the data of the Whistleblower and the persons involved, the Privacy Policy can be consulted by accessing the IT platform set up at the following



ANNIVERSARY  
1970  
2020

C.S.F. INOX S.p.A.

Strada per Bibbiano, 7 - 42027 Montecchio E. (RE) Italy - EU

Tel. 0522 869911 r.a. - Fx 0522 865454 - www.csf.it - italia@csf.it

Reg. Impr. di R.E. / C.F. e P. I. 01338270356 - Capitale Sociale € 3.120.000 i.v.



## Whistleblowing Procedure C.S.F. INOX S.p.A.

Rev. 00

Page 13 of 13

Date 26/07/2024

web address: <https://csfinoxspa.signaletic.it/signaletic/home> in the section at the bottom of the web page.