

WHISTLEBLOWING POLICY - WHISTLEBLOWING REPORTING PROCEDURE

1. GOAL

The purpose of this Policy (hereinafter referred to as the "**Policy**") is to establish the procedures for reporting illicit, commission or omission behaviours that may violate laws, regulations, values and principles stated in CSP International Fashion Group S.p.A.'s (hereinafter referred to as "**CSP**") Code of Conduct, internal control principles, company policies, standards, and which may cause, any form of damage (e.g. economic, environmental, safety of workers or third parties or damage to the image) to **CSP**, its customers, associates, partners, third parties and the community in general (hereinafter referred to as "**Report**").

2. RECIPIENTS

The recipients of this Policy (referred to as '**Addressees**' and/or '**Reporting Parties**') are:

- a) members of corporate bodies, employees of **CSP**;
- b) customers, suppliers, partners, consultants, members and other stakeholders of **CSP** ('**Third Parties**').

3. REPORTS

Recipients who encounter or become aware of possible illegal or irregular conduct, in the performance of their work activities or which has an impact on the same, by individuals associated with **CSP**, are required to report such facts, events and circumstances without delay. The report should be made in good faith and based on reasonable factual elements. The report should identify violations and/or conduct that does not comply with **CSP**'s principles.

Reporting involves communicating possible unlawful conduct, commission or omission that constitutes or may constitute a violation or inducement to violate laws and/or regulations, values and/or principles enshrined in the **CSP** Code of Conduct, internal control principles, corporate policies and rules.



Reports may also be made anonymously, although **CSP** recommends providing personal identification, to enable more efficient investigations, while ensuring the provided safeguards are applied..

The Report, even if anonymous, must be documented and substantiated to provide useful elements for the validation of the reported facts. The Report should include, if known to the Whistleblower, a detailed description of the occurred events and how the Whistleblower became aware of them, including:

1. date and place of the event;
2. names and roles of the involved individuals or any information that can identify them;
3. names of any other individuals who may provide information regarding the reported facts;
4. reference to any supporting documents validating the accuracy of the reported facts.

the Supervisory Board (**SB**) of **CSP** is responsible for receiving and examining the Report.

Reports should be submitted in Italian or English, through the **CSP** reporting platform available at

<https://cspinternational.segnalazioni.net>

Instructions on using the platform can be found at the following link:

<https://manuali.digitalpa.it/whistleblowing/v4-0-0/frontend/manuale-operativo-utente-segnalatore-non-registrato.html>

When validating the received Report, the Supervisory Board may contact the Whistleblower for additional necessary information.

4. CONFIDENTIALITY AND PROHIBITION OF RETALIATION

CSP ensures the confidentiality of the Report and the data contained therein, as well as the anonymity of the Reporting Party, even if the Report is subsequently proven to be erroneous or unfounded.



Any form of threat, retaliation, sanction or discrimination against the Whistleblower, the Whistleblower's cooperation in the investigation, or any other person involved in the investigation, will not be tolerated.

CSP reserves the right to take appropriate action against individuals who commit, or threaten to commit acts of retaliation against those who submit Reports in accordance with this Policy. However, the concerned parties retain the right to seek legal protection if the Report is proven to be false or if the reporting person is found criminally or civilly liable for false statements or reports.

CSP may take disciplinary and/or legal measures to protect its rights, property and image against individuals who, make false, unfounded, opportunistic Reports with the sole purpose of slandering, defaming or harming the reported person or other individuals mentioned in the Report.

5. VERIFICATION OF THE REPORT'S VALIDITY

The Supervisory Board (**SB**) is responsible for verifying the legitimacy of the circumstances presented in the Report. They conduct timely and thorough investigation in compliance with the principles of impartiality, fairness and confidentiality towards all individuals involved.

The **SB** may involve relevant corporate functions and, if necessary, external consultants with expertise in the subject matter of the Report to support the investigation while ensuring confidentiality and anonymisation of personal data.

At the conclusion of the verification phase, the **SB** prepares a report summarizing the investigations conducted and the evidence obtained. Based on the results, the report is shared with the relevant company departments to define appropriate intervention plans and actions to protect **CSP**. The results of the investigations and verifications related to each Report are communicated to the heads of the concerned company departments.

If the analysis reveals insufficiently substantiated elements on the groundlessness of the reported facts, the Report is filed by the **SB** along with the reasons.

The **SB** periodically reports on the types of reports received and the outcome of its investigative activities to the **CSP** Control, Risk and Sustainability Committee.

6. PROCESSING OF PERSONAL DATA

CSP informs you that the personal data (including sensitive data such as racial and ethnic origin, religious or philosophical beliefs, political opinions, membership of political parties or trade unions, and data revealing health or sexual orientation) of the Reporting Parties and individuals involved in the Reports will be processed in compliance with applicable data protection laws. The processing will be limited to what is strictly necessary to verify the grounds of the Report and manage the process. The **SB**, as an authorised processor, will carry out the processing operations for the purpose of implementing the procedures outlined in this Policy ensuring confidentiality, fundamental rights, freedoms, and the dignity of the individuals involved.



Employees appointed and specifically trained in *whistleblowing* procedures will handle the processing of personal data under the supervision of the Supervisory Board.

Personal data contained in the Reports may be shared with relevant internal departments, the Judicial Authority, and specialized external parties for necessary legal or disciplinary actions based on the validity of the reported circumstances.

Measures will be taken to protect the data from accidental or unlawful destruction, loss and unauthorized disclosure during the verification process. The Reports and related documents will be retained for the duration necessary to complete the procedures outlined in this Policy.

For more information: <https://cspinternational.segnalazioni.net/privacy>

7. POLICY CHANGES

This Policy may be periodically reviewed to ensure compliance with applicable laws. Any changes will be communicated and updated versions of the Policy will be made available to all Addressees.

30 June 2023

The President and CEO

Carlo Bertoni

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