

# Whistleblowing Policy

Comas Latino-Americana LTDA,  
FlexLink Systems LTDA,  
G.D do Brasil Máquinas  
de Embalar LTDA,  
System Brasil Comércio  
de Máquinas e Peças  
para a Indústria LTDA  
(Brazil)

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# **WHISTLEBLOWING POLICY FOR SEXUAL HARASSMENT AND OTHER FORMS OF VIOLENCE**

**(for the benefit of  
Comas Latino-Americana LTDA,  
FlexLink Systems LTDA,  
G.D do Brasil Máquinas  
de Embalar LTDA,  
System Brasil Comércio  
de Máquinas e Peças para  
a Indústria LTDA)**

# 1. Purpose

- 1.1 This local Policy is relevant for all Coesia companies based in Brazil and it complements the provisions of the Global whistleblowing Policy, adapting it to ensure compliance with Brazilian legislation. Both policies are valid and applicable to Coesia companies in Brazil, with the Local Policy taking precedence when there are specific provisions for complying with local regulations. In the event of any conflicts between the Local Policy and the Global Policy, the provisions that best meet Brazilian legislation shall prevail, ensuring full compliance with national legal obligations.
- 1.2 This document outlines the Prevention and Confrontation of Harassment, Abuse, or any form of violence, whether in person or virtual, and establishes strategies to create and maintain a safe and respectful environment for Coesia's employees and service providers, describing the procedures to handle reports through adequate and dedicated channels.
- 1.3 Various instances of discrimination, moral or sexual harassment, and abuse are behaviors rooted in power asymmetries, generally caused by prejudice, structural inequalities related to gender, race, disability, income, sexuality, gender identity, age, among others, combined with permanent or temporary hierarchical situations in job roles or functions. The policy aims to structure measures that can prevent such situations and, if they occur, remedy them to the greatest extent possible, holding those responsible accountable.
- 1.4 All Coesia employees, especially those in leadership positions, are expected to adhere to this Policy in all work locations, including events, external and internal meetings, as well as throughout the company's activities. Furthermore, Coesia employees are expected to be proactive in helping to stop inappropriate behavior, limit its effects, and/or report it to the channel provided in this policy if they witness such conduct.
- 1.5 The CIPA (Internal Committee for Accident Prevention) becomes essential in disseminating and creating actions to reinforce the need for employee engagement in complying with this policy. Contracts for in-person service provision will receive comprehensive training on the topic during onboarding, and this policy will be integrated into the service provision contract whenever labor is involved.

## 2. General principles

- 2.1 Coesia requests and guarantees that individuals involved in the execution of any activity described in this Policy shall operate in accordance with the following principles:

### **Confidentiality**

The Whistleblower's identity shall not be disclosed without prior consent of the reporting party to anyone other than those involved in the management of the report.

### **Transparency**

All individuals involved in the execution of this Policy shall guarantee complete transparency in carrying out their duties and ensure that the entire process is managed truthfully.

### **Impartiality, independence and professionalism**

Any report must be handled in a way that will always ensure and maintain the necessary terms of objectivity, competence and professionalism.

### **Truthfulness and validity**

All information and allegation must be reported in good faith and on reasonable grounds.

### **Prohibition of Retaliation to protect Whistleblowers and other parties involved**

The Whistleblower and any other parties potentially involved are protected against any act of retaliation, subject to acting in good faith and on reasonable grounds.

## 3. Who can report

- 3.1 **Anyone can submit a report.** Coesia extends the possibility of reporting to all individuals who, in the context of their work-related activities, become aware of a possible violation.

## 4. How to report

- 4.1 The company will ensure the communicational accessibility for any victim wishing to make an allegation of possible sexual violence, harassment, or other forms of violence through the above reporting channel or in-person if the reporter prefers through the Local Contact Persons that will record the complaint in the official channel on behalf of the reporter, respecting confidentiality and anonymity if requested.

Coesia has set up a Group Channel for submitting reports:

### WRITTEN FORM

Through the reporting digital platform accessible online via:

- computer at the following link **coesia.ethicspoint.com**;
- mobile at **coesia.navexone.eu** or by scanning the **QR code**:



### ORAL FORM

- toll-free numbers are available on the portal **coesia.ethicspoint.com** (24h – 7 days a week)

From an outside line dial the direct access number for your location:

**Brazil** (Cellular): 0-800-888-8288

**Brazil:** 0-800-890-0288

(The above channels allow anonymous reporting)

After you complete your report you will be assigned a unique code called a “report key.” Write down your report key and password and keep them in a safe place. After 7 business days, use your report key and password to check your report for feedback or questions.

## 5. Principles for the protection of whistleblowers and reported parties

5.1 Coesia encourages open reporting using the Navex platform and adopts the following principles to protect Whistleblowers and any reported party:

### **Anonymity and Confidentiality**

Whistleblowers can choose to report:

- **Openly:** Whistleblowers provide full details of their personal contact details;
- **Anonymously:** if Whistleblowers choose to provide their contact email to the NAVEX platform, which will not be forwarded to Coesia, they will receive a notification email every time a reply or question is posted in the system by the Coesia Whistleblowing Management Team. In case Whistleblowers choose not to enter their contact email, it is their responsibility to use the password and “report key” provided to access the system and check for any updates.

In any case, the identity of the Whistleblower and all other information which may, directly or indirectly, reveal his or her identity shall not be disclosed, without prior notice and written consent, to individuals other than those in charge of receiving and following up on reports.

### **Protection against retaliation**

The Whistleblower, the External Parties, legal entities and other subjects connected with the Whistleblower are protected from any form of retaliation or discrimination in all forms.

### **Right to be informed**

The Reported Parties are entitled to receive information regarding any possible accusations and disciplinary measures against them in order to exercise their right of defence.

### **The Reported Parties will not be subject to disciplinary sanctions**

In case the reported breach lacks objective evidence, in accordance with national law and/ or contract procedures.

### **Management of Conflicts of Interest**

This Policy guarantees that reports will be managed exclusively by people who are not in a position of conflict of interest. In case the names of the Coesia Whistleblowing Management Team or of the Local Contact Person(s) (where applicable) are mentioned, the report is directly forwarded to the Coesia President.

## 6. Whistleblowing process management

- 6.1 The Coesia Ethics Committee is an independent and autonomous body chaired by the President of Coesia and composed of Isabella Seràgnoli, Iole Anna Savini, Giorgia Capuzzo, Paolo Fabiani and Paola Lanzarini. The Committee provides support and guidance to the Coesia Whistleblowing Management Team especially in the stages of admissibility, choosing to activate an assessment or an internal investigation, defining the involvement of a specific corporate function or external consultants, closure of the report.
- 6.2 The Coesia Whistleblowing Management Team, composed of Paolo Fabiani and Paola Lanzarini, shall conduct its activities impartially and are responsible for managing and coordinating the reporting process of potential violations, free of any conflict of interest in connection with the report or investigations.
- 6.3 For companies located in Brazil, the Coesia Whistleblowing Management Team shall automatically include the Local Contact Persons, one member from HR and another one from Legal department, both based in Brazil, the local point of contact shall act as agent and representative of the Coesia Whistleblowing Management Team. If the need to involve legal advisors is identified, they will be included and will participate during the investigation phase.
- 6.4 The Coesia Whistleblowing Management Team & the local Contact Person receives all reports and is responsible for the following activities:

- **Notifying** the Whistleblower and acknowledging receipt of the report within 7 days of receipt;
- Maintaining communication with the Whistleblower and, where necessary, **ask for additional information**;
- **Assessing admissibility of the report** with the support of the Group Ethics Committee (if necessary).
- **Define which is the internal function/Body or Committee to be involved** based on the subject of the report.
- **Activating an assessment or an internal investigation**, in accordance with the Group Ethics Committee (if necessary), defining the involvement of other internal functions and/or outside consultants;



- **Providing feedback on the report within 3 months** (from the notice of receipt or, if no notice was sent, within 3 months from the expiry of the 7-day period after the report was made);
- **Supporting the Whistleblower in case of any doubt** concerning the reporting system;
- Providing adequate measures to **raise awareness** of the reporting system among staff and External Parties.

## 6.5 Receiving Reports and Preliminary Assessment

To be admissible, the Report also needs to be as thorough and circumstantiated as possible. In particular, it is advisable to include the following information:

- a detailed description of the facts;
- the location and, when possible, the date and time of the reported facts;
- personal details or other useful indications to identify the people concerned in the reported situation;

**If the Report is received by someone outside the identified and authorized reporting channels**, they must promptly forward it to the following email address **codethics@coesia.com**

## 6.6 Assessment or internal investigation and closure of the case

The internal functions and/or the external consultants identified by the Coesia Whistleblowing Management Team, with the support of the Group Ethics Committee (if necessary), are in charge of conducting an assessment or an internal investigation or targeted inspections to identify, verify and assess all possible elements that might substantiate the reported events.

6.7 The closure of the case is determined by the Coesia Whistleblowing Management Team, when no further action is deemed necessary and there is no need to undertake further investigations.

6.8 If the violation is verified, an action plan will be suggested.

6.9 In case of conducts not compliant with relevant legislations or with this Policy, the Company may adopt disciplinary measures.

## 7. Sexual Harassment FAQs (Frequently Asked Questions)

### 7.1 Is sexual harassment only perpetrated by men against women?

No. Sexual harassment can occur between men and women, women against men, men against men, and women against women. However, according to statistics on the subject, in the majority of cases, the perpetrator is male, and the victim is female. Thus, sexual harassment is a form of gender-based violence that significantly harms the mental health, professional development, and lives of women, primarily.

### 7.2 How to identify sexual harassment?

Any action by an employee of a sexual nature that causes pressure, discomfort, threat, or shame to another employee, whether publicly or discreetly, with or without physical contact, through words, messages, emails, inside or outside the company premises, is considered sexual harassment.

#### **Examples of behavior that constitute sexual harassment:**

- Intimidating or blackmailing someone to accept a sexual proposition.
- Unwanted physical contact, comments, and sexual proposals.
- Engaging in, encouraging, or participating in physically or verbally harassing behavior.
- Engaging in or tolerating others engaging in moral or sexual harassment and remaining silent.
- Harassing someone who has experienced or witnessed sexual harassment for reporting the incident (in cases where the employee chooses not to report anonymously).

Even if the situation does not legally qualify as sexual harassment, inappropriate conduct can still be considered severe disrespect and illegal embarrassment, falling under harassment for the purpose of this policy. Therefore, relationships should be respectful in any professional interaction, whether with clients, suppliers, colleagues, managers, etc., regardless of the hierarchical relationship.

**Examples of situations that may be present in cases of sexual harassment:**

- Constant unwanted sexual advances or insinuations
- Inappropriate physical contact and sexually suggestive approaches.
- Intimidation, retaliation, threats of dismissal, denial of promotion, or other injustices associated with the rejection of a sexual invitation.
- Sexual comments and jokes.
- Constant compliments of a sexual nature, focusing on the person's physical appearance rather than their intellectual capacity, causing public or private discomfort.

## 8. Concepts

8.1 Some concepts require clarification to define the scope of action to which this document refers:

- **Discrimination** is any distinction, exclusion, restriction, or preference based on race, ethnicity, color, sex, gender, religion, disability, political opinion, national ancestry, social origin, age, sexual orientation, gender identity and expression, which restricts fundamental rights and freedoms of a person or prevents them from engaging in society on equal terms with others.
- **Moral harassment** is the ongoing process of abusive conduct that undermines the integrity and dignity of an individual, such as demanding unnecessary or excessive tasks, discrimination, humiliation, embarrassment, isolation, social exclusion, defamation, or psychological distress.
- **Sexual harassment** is coercing someone with the intent of obtaining sexual advantage or favoritism, with the perpetrator leveraging their superior hierarchical position or inherent authority in the exercise of employment, position, or function. It includes violations of sexual freedom, intimacy, private life, equal treatment, and a healthy and safe work environment. In the context of this policy, inappropriate behaviors such as embarrassing comments, unwelcome advances or courting inappropriately, or any sexually suggestive practices that make the victim uncomfortable are also considered sexual harassment.
- **Sexual abuse** is the concrete intrusion or threat of a sexual nature, whether by force or under unequal or coercive conditions. It can occur through physical or verbal threat and may involve physical contact or occur without it, encompassing not only sexual relations but also gestures, erotic language, and the display of pornographic material.