

<b>FLUORSID</b>	ANTI-BRIBERY MANAGEMENT SYSTEM [UNI ISO 37001:2016]	Pag. 1 di 7
	ANTI-BRIBERY POLICY	SGC_03_2022

## ANTI-BRIBERY POLICY

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R.03	09/03/2022	Updating	RM - FConformità	DIR_ASQ	AD
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<b>FLUORSID</b>	ANTI-BRIBERY MANAGEMENT SYSTEM [UNI ISO 37001:2016]	Pag. 2 di 7
	ANTI-BRIBERY POLICY	SGC_03_2022

## Introduction

In recent years the fight against corruption has become more and more important in almost every country. Legal frameworks have been passed, both at local level and through international agreements, which have the objective of deterring crimes related to corruption and bribery.

The Italian law 190 of 6/11/2012 passed in order to adapt the national legislation to the dictates of the Strasbourg Convention of 27/01/1999, introducing new offences to Legislative Decree 231/2001.

Fluorsid S.p.A. adopts a firm approach and absolute prohibition of any form of corruption, with the aim of reinforcing the principles of its Ethical Code and Organization and Management Model (MOGC 231). In order to avoid any illegal act or crime and to guarantee fair compensation for goods and services requested or provided.

Fluorsid S.p.A. has, therefore, chosen to provide all personnel with guidelines and policies to be followed to ensure compliance with the Anti-Corruption Laws in Italy, and in all the countries in which we operate.

Starting with our deeply rooted values and culture, stated in our Ethical Code, that was inspired by the leading anti-Corruption best practice and the international standard ISO 37001: 2016, we have created this "Anti-bribery Policy" (hereinafter "the Policy") to minimize the risk of being exposed, actively or passively, to risks of corruption. We are committed to preventing and fighting corruption within our business, putting corporate ethics at the core to pass on messages of loyalty, transparency, honesty and integrity.

This anti-bribery policy applies to all employees, who are held to the highest standards of honesty and moral integrity, regardless of role or rank, as well as to collaborators and suppliers of Fluorsid S.p.A. irrespective of the contractual relationship in place (consultants, professionals, trainees, etc.).

<b>FLUORSID</b>	ANTI-BRIBERY MANAGEMENT SYSTEM [UNI ISO 37001:2016]	Pag. 3 di 7
	ANTI-BRIBERY POLICY	SGC_03_2022

## **ANTI-BRIBERY POLICY**

### **Corruption**

Fluorsid S.p.A. stands firmly against all forms of corruption and abuse, in the broadest sense of the terms, either for private gain or as bad business practice, along with promises, induction, incitement, requests or offers of incentives or other benefits as a reward for acts or omissions, due or undue.

Corruption is a widespread phenomenon, seen as a "disease" which people has to live with and keep under control. The cost, however, of this coexistence is extremely high. In Italy, the cost of corruption is estimated at more than 60 billion of euros per year, which translates into a lack of GDP growth, uncertainty in the markets, lack of investment, increased business costs, rising costs of goods and services, a limit to competition and a loss of confidence.

### **The commitment of Fluorsid S.p.A.**

The law, the obligation to respect it and the deterrents put in place by the State are not enough to ensure consistent results alone. They must be accompanied by a return to ethical values that can only be taught by example and education - through family, school and work.

Consequently, we have the responsibility to actively contribute to the fight against corruption and conflict of interest and have done so by putting together a set of policies, elements and people. We have therefore decided to implement the following:

- Adoption and dissemination of an Ethical Code which expresses the principles to which all personnel and interest parties must conform;
- Adoption and dissemination of an anti-bribery policy that defines our commitment to combating corruption in all its forms;
- Adoption and dissemination of anti-bribery guidelines which include measures to further raise the ethical standards and general principles applicable to how we conduct business;
- Adoption of the 231 Model which defines a set of internal policies and procedures to prevent the commission of offences, including corruption;
- Strengthening of the internal control system with specific measures to prevent, combat and identify external and internal corruption;

<b>FLUORSID</b>	ANTI-BRIBERY MANAGEMENT SYSTEM [UNI ISO 37001:2016]	Pag. 4 di 7
	ANTI-BRIBERY POLICY	SGC_03_2022

- Adoption of a Supervisory Body to monitor the suitability and implementation of the Organization, Management and Control Model;
- Creation of a Corruption Prevention Function with the task of supervising and guaranteeing the implementation and effectiveness of the Anti-bribery Management System;
- Creation of a whistleblowing channel to be used for any suspicion of attempts at corruption, proven or presumed;
- Adoption of policies that guarantee the protection of the informer;
- Training, information and communication of the measures we have put in place, areas of improvement and tools;
- Implementation of sanctions for failure to observe the control measure put in place to prevent and combat corruption.

### **Commitment to the Anti-bribery Policy and Accountability**


Fluorsid S.p.A. is committed to do business in a fair and ethical manner, in observance of the laws and all applicable regulations. We feel that a constant demonstration of our commitment to comply and ensure honesty and transparency in how we conduct business is very important for our image and the work of our employees.

This Policy aims to support the compliance with international laws and best practice and, in order to cement a culture of honesty, and prevention and combating of corruption, Fluorsid S.p.A. has strengthened its system of controls by adopting an Organization, Management and Control Model pursuant to Legislative Decree 231/2001 and implementing an Anti-Bribery Management System in compliance with the UNI ISO 37001: 2016 Standard.

Any person who operates on behalf of the company is required to read and understand the contents of this Anti-bribery Policy and to behave in line with the contents and the laws and regulations of the countries in which we operate.

We have involved the senior management in our work on corruption prevention, empowering it as a promoter of a culture in which corruption is unacceptable and requiring of it a strong and visible commitment to overseeing compliance with anti-bribery measures, ethics and internal controls, as well as the implementation of the measures deemed appropriate for the prevention, identification and reporting of potential violations.

### **Objectives of the Anti-bribery Policy**

	ANTI-BRIBERY MANAGEMENT SYSTEM [UNI ISO 37001:2016]	Pag. 5 di 7
	ANTI-BRIBERY POLICY	SGC_03_2022

This Anti-bribery Policy aims to achieve the following:


- Avoid any form corruption and ensure the highest possible level of compliance with national and international regulatory anti-bribery standards;
- ensure the sustainability, honesty and transparency of our business by combating all misconduct;
- contribute to spread a culture of loyalty, integrity, honesty, fair competition and transparency as a fundamental element of our business conduct;
- promote and develop ethics in business to protect the market from any form of illegality;
- adopt the Anti-bribery Management System as a tool to effectively combat corruption, requiring continuous commitment and leadership from senior management and strengthening governance at every level of the organization;
- raise awareness of our commitment, along with the one of our stakeholders, to the prevention of corruption;
- create an integrated system of governance, easy to understand, and which, through its implementation and monitoring, guarantees the effectiveness and efficiency of the Corruption Prevention Function;
- demonstrate that due diligence on stakeholders is a necessary measure to reduce the risk of corruption, and that as risk increases, so should the level of inquiry;
- encourage the reporting of any suspicion of attempts at corruption, proven or presumed, through dedicated channels which, whilst protecting the reputation and image of the company, allow both investigation to assess the validity of claims and subsequent action, and the guarantee of protecting the informant from any form of retaliation.

### **Corruption Prevention Function**

Fluorsid S.p.A. has established a specific compliance function tasked with the prevention of corruption. It acts independently and with its own budget to supervise and guarantee the implementation of the Anti-bribery Management System. It has been assigned specific powers, authority and roles to ensure the fulfillment of its objectives.

The Corruption Prevention Function oversees the design and implementation of the Management System, specifically:

- verification that the Management System documentation is up-to-date;

	ANTI-BRIBERY MANAGEMENT SYSTEM [UNI ISO 37001:2016]	Pag. 6 di 7
	ANTI-BRIBERY POLICY	SGC_03_2022

- responsibility for monitoring, analyzing and evaluating the performance of the system;
- monitoring implementation of the anti-corruption measures arising from reviews by Senior Management and the Governing Body, Risk Assessments, internal and external Audits, and other input;
- assessing of the suitability, adequacy and implementation of prevention measures;
- reporting to Senior Management and the Governing Body on the performance of the Management System (state of implementation, efficacy of actions taken, and opportunities for improvement);
- receiving reports of attempted, alleged or proven acts of corruption;
- informing the Supervisory Body of facts, acts or situations relating to the risk of commission crimes relating to corruption;
- encouraging and participating in periodic meetings with the Supervisory Body;
- evaluating reports of acts of corruption / breach of the Anti-bribery Management System and, where necessary, endorsing investigations;
- assigning authority and tasks to investigators;
- receiving and evaluating investigation reports and implementing appropriate actions;
- advising employees on the workings of the Management System and whistleblowing channels.

## Notifications

In accordance with our Whistleblowing procedure, Fluorsid S.p.A. encourages the reporting of any suspicion of attempts at corruption, proven or presumed, as well as any alleged or actual violation of this Policy and of the Anti-bribery Management System.

We have provided specific whistleblowing channels which are reserved for reporting suspected violations of policies of professional conduct and / or ethical principles defined by current regulations - internal or external - and illegal or fraudulent behavior since they too can, directly or indirectly, damage the company financially or in terms of image.

Anyone who becomes aware of conduct which may constitute a violation of the rules of this Policy *has t has to notify the Supervisory Board using the platform <https://segnalazioni.fluorsid.com> and/or through the form that can be filled out through the website <https://fluorsid.com/it/contatti/>*

*The Supervisory Board provides timely information the Compliance Function for the Prevention of Corruption about reports of alleged cases of corruption.*



<b>FLUORSID</b>	ANTI-BRIBERY MANAGEMENT SYSTEM [UNI ISO 37001:2016]	Pag. 7 di 7
	ANTI-BRIBERY POLICY	SGC_03_2022

No form of discrimination toward persons for reporting their suspicions, in good faith or on the basis of reasonable or confidential evidence, shall be tolerated. This includes any unjustified disciplinary action, harassment or any other form of reprisal.

However, abuse of the whistleblowing procedure for any reason, for example to libel or to slander, or intentional exploitation of the Policy, is strictly prohibited. Fluorsid S.p.A. reserves the right to take action on misuse of this instrument, since abuse of the reporting channels significantly undermines the entire Management System.

### **Sanctions**

The commission of acts in violation of this Anti-bribery Policy, in addition to contravention of the procedures of the Anti-bribery Management System or abuse of the whistleblowing process, constitutes non-fulfillment of contractual obligations and failure to abide by company policy. Consequences include disciplinary measure as per company policy and employment contracts, as well as penal and civil penalties.

### **Training, distribution and communication**

We have implemented specific training plans for our employees regarding our commitment to the prevention of corruption, this Policy, related procedures, protocols and other anti-corruption tools, national and international anti-bribery legislation and legislation concerning the broader prevention of criminal activity (Legislative Decree 231/2001), which are aimed at ensuring their dissemination and comprehension.

Fluorsid S.p.A. takes all possible measure to ensure the diffusion, adoption and implementation of this Anti-bribery Policy amongst its stakeholders, to monitor and control its application, setting out a system of sanctions for breaches, and ensuring that it is constantly up-to-date.

We also commit ourselves to the fight against corruption publicly, promoting and spreading a culture of legality and highlighting the need to tackle corruption, including through publications on our website.

Fluorsid S.p.A. is responsible for the constantly review and monitoring of this Policy.

Submission of proposals for additions or changes to this Policy is open to all and should be addressed to Senior Management.

Assemini, 10/06/2022

  
Lior METZINGER  
(Chief Executive Officer)

