



ORGANISATION, MANAGEMENT, AND CONTROL MODEL

Pursuant to Legislative Decree 231/2001 (*)

Code of Ethics

(MOG CE ed.00)

COMPANY INFORMATION

<i>Company Name</i>	DM DI ONGARO E PERISSINOTTI SRL
<i>Registered and Operational Office</i>	VIA PIEVE 5 - Z.I. TALPONEDO - 33080 PORCIA PN

Revision/Update table for this document

rev.	Date of document	Description of modifications and updates
00	__/__/____	First issue

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(*) This model has been developed in accordance with Legislative Decree No. 231 of 8 June 2001 "Provisions on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000, as subsequently amended and supplemented



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1. INTRODUCTION

Within the scope of its activities and business operations, the Company upholds compliance with laws and regulations in the territories in which it operates, as well as adherence to internal regulations. Its actions are guided by the principles of legality, integrity, transparency, confidentiality, and respect for human dignity.

The Company has therefore decided to adopt its own Organisation and Management Model (hereinafter MOG), aligned with the requirements of Legislative Decree 231/2001 and subsequent amendments, with the aim of preventing the risk of offences that may be committed by senior management, employees, or external parties engaged with the Company—all of whom are expressly referred to in the applicable legislation.

The MOG serves as the foundational framework for ensuring that all Company operations adhere to the principle of legality in conducting business.

The adoption of this Code of Ethics plays a crucial role in defining and implementing the highest standards of legal compliance, providing a clear set of principles that guide the actions of every individual within or acting on behalf of the Company. It represents the cornerstone of the corporate culture and establishes the standard of conduct for all recipients in their business activities. The Code integrates existing internal regulations and the MOG, developed in accordance with Legislative Decree 231/2001, of which it forms an integral part.

The principles expressed in this Code serve as a guide that the Company has developed to consistently and effectively address future challenges. The Company firmly believes that ethical conduct in business activities is a key element for its growth and success, particularly in the long term.

The Company recognises that unethical behaviour undermines the trust between the Company and its stakeholders and may foster prejudice and hostility towards the organisation, ultimately harming the Company's interests.

The Company's reputation and credibility are fundamental corporate assets, and preserving them is one of the primary objectives of this Code of Ethics.

Under no circumstances can the belief that one is acting in the Company's advantage or interest justify, even partially, any conduct that contradicts the principles and provisions of this Code of Ethics.



2. GENERAL PROVISIONS

2.1 Recipients

This Code applies to the Board of Directors, to all employees of the company, to all external collaborators (consultants, professionals, third parties, intermediaries, business partners), and more generally to all those who have relations with the company to suppliers, contractors, customers and all other stakeholders.

For the purposes of this document, all individuals subject to the provisions of this Code are referred to as "Recipients".

2.2 Scope of Application

This Code defines the rights, duties, and responsibilities of the Company towards its stakeholders (such as shareholders, employees, suppliers, clients, partners, public administration entities, etc.), as well as the corresponding obligations of these stakeholders towards the Company. In particular:

- *Corporate Bodies* must ensure that all decisions and actions comply with this Code of Ethics, promote awareness of its principles, encourage adherence by employees and third parties acting in the Company's interest, and serve as role models through their conduct;
- *Employees* are required to act in compliance with this Code and to report any violations through the designated whistleblowing channels established by the Company (see Section 7 - Whistleblowing Reporting System of the **General Part of the MOG, MOG_PG**);
- *Suppliers*, service providers, and other stakeholders (e.g., consultants, professionals, third parties, intermediaries, business partners, contractors, clients) must be properly informed about the Code of Ethics and align their conduct with its principles throughout the duration of their contractual relationship with the Company.

2.3 Legal Effectiveness of the Code

The ethical principles outlined in this Code of Ethics are essential for the prevention of offences under Legislative Decree 231/2001 and constitute a fundamental component of the Company's preventive control system.

The rules of the Code of Ethics constitute an essential part of the contractual obligations of the Company's employees pursuant to and for the purposes of Article 2104 of the Civil Code (Employee's Duty of Diligence), Article 2105 of the Civil Code (Duty of loyalty) and Article 2106 of the Civil Code (Disciplinary sanctions). This Code of Ethics also constitutes a set of disciplinary rules pursuant to and for the purposes of Article 7 of Law no. 300 of 20/05/1970 (Workers' Statute). It complements the disciplinary measures established in the applicable National Collective Labour Agreements (CCNLS).

Furthermore, this Code of Ethics functions as a contractual set of rules that supplements the terms of the mandate relationship between the Company and the members of its Corporate Bodies, in accordance with civil laws in force. It provides a reliable and transparent framework for the Company's operations, supporting its business continuity and participation in public procurement tenders.

Compliance with this Code of Ethics by suppliers and intermediaries—in any form—constitutes an obligation to uphold good faith and diligence in contractual negotiations and execution. Consequently, adherence to this Code becomes a fundamental component of contractual agreements with the Company.



A violation of the provisions of this Code of Ethics and the Protocols referenced in the contract constitutes a serious contractual breach and may be considered just cause for termination or immediate withdrawal from the contract, pursuant to Article 1456 of the Italian Civil Code, with all applicable legal consequences, including liability for damages.

To this end, the Code of Ethics is formally provided by the Company to its business partners, suppliers, collaborators, and all other recipients of this document. The Company is responsible for informing the Recipients of any subsequent updates, regulations, or circulars related to compliance with this Code of Ethics.

2.4 Dissemination of the Code of Ethics

The Company promotes the widest possible dissemination and awareness of the Code of Ethics, recognising it as a fundamental tool for the proper functioning of the organisation. Its effectiveness is ensured through consistent application across all corporate levels.

The Code of Ethics is made available to all internal personnel through direct distribution and publication on the company intranet. Its contents are also communicated through specific training sessions, both upon hiring and throughout employees' professional careers.

External stakeholders (suppliers, clients, intermediaries, etc.) are informed of the adoption of the Code of Ethics through publication on the company's website, where applicable, and through specific contractual references. The Company provides the Code of Ethics to its suppliers and clients by attaching the document to each contract and requiring a duly signed copy from the counterparty.

Any amendments to the Code of Ethics, introduced by the Company's Administrative Body, will be subject to the same publicity measures outlined above.

2.5 Reporting Violations (Whistleblowing)

The Company encourages Recipients to report any behaviour or action that they believe violates, or may potentially violate, the law, the Code of Ethics, or other company regulations.

Reports must be submitted using the methods established by the Company, as detailed in Section 7 - Whistleblowing Reporting System of the **General Part of the MOG, MOG_PG**.

The Company does not tolerate nor engage in any form of retaliation against individuals who report in good faith. Any breach of confidentiality rules, acts of discrimination, or malicious or unfounded reports will be subject to sanctions, as outlined in Section 8 - Sanctions System of the **General Part of the MOG, MOG_PG**.

2.6 Compliance with Ethical Principles and the Sanctions and Disciplinary System

Non-compliance with the Code of Ethics by the various Recipients is detailed in Section 8 - Sanctions System of the **General Part of the Organisation, Management, and Control Model, MOG_PG**.

Below are further specific provisions for different categories of individuals concerned:

- **Corporate Bodies and Members of the Supervisory Body (ODV):** Compliance with the Code of Ethics by members of corporate bodies and the ODV supplements and clarifies their duty of diligence in performing their assigned roles;



- **Employees:** Compliance with the Code of Ethics by employees reinforces their duties of loyalty, integrity, and fairness in the execution of their employment contracts in good faith. The Company requires such compliance pursuant to Article 2104 of the Italian Civil Code. The rules of the MOG, Code of Ethics, and Protocols form an essential part of employees' contractual obligations under Article 2104 of the Civil Code;
- **Third Parties:** Compliance with the Code of Ethics and, where applicable, the MOG Protocols, by third parties (such as suppliers, intermediaries, etc.), constitutes an obligation to act with diligence and good faith in negotiations and the execution of contracts with the Company;

2.7 Revisions and Updates of the Code

As a fundamental component of the Organisation, Management, and Control Model (MOG), the Code of Ethics is subject to revision and updates under the responsibility of the Administrative Body, in accordance with the rules defined by the Company. These procedures are detailed in Section 6.3 - Responsibilities for the *approval, adoption, implementation, and modification of the MOG*, in the **General Part of the MOG (MOG_PG)**.

The review and integration of the Code of Ethics may also be prompted by input from stakeholders, who actively participate in the application of its principles and procedures. The Company encourages feedback and reports regarding any gaps or areas for improvement to ensure continuous enhancement of the Code's effectiveness.

3. ETHICAL PRINCIPLES

The principles that guide the Company's operations are outlined and structured below.

3.1 Respect for Individuals

The Company is committed to respecting the physical and cultural integrity of individuals as well as their personal and professional relationships with others.

The Company does not tolerate any requests or threats aimed at inducing individuals to act against the law, the Code of Ethics, or in ways that violate personal morals, conventions, or preferences.

3.2 Legality and Honesty

All Recipients are required to comply with the laws and regulations in force in the countries where they operate, as well as internal corporate regulations, including the Organisation, Management, and Control Model (MOG) and its provisions.

The Company ensures training programmes and continuous awareness initiatives for its personnel, also through the Supervisory Body (ODV), which provides informational support upon request.

3.3 Impartiality and Non-Discrimination

In its business activities and relationships, the Company operates with impartiality, objectivity, and transparency. In particular, concerning employment relationships, the Company adheres to the principles set forth in Legislative Decree 104/2022 (Transparent Work Decree).

The Company strictly prohibits any form of discrimination based on age, gender, sexual orientation, health status, race, nationality, religion, political opinions, or any other aspect of personal life. It expects the same standard of respect and fairness from all Recipients of this Code of Ethics.

3.4 Transparency, Fair Business Conduct, and Complete Information

All Recipients are required to uphold the principle of transparency, ensuring that information is clear, complete, and relevant, and avoiding misleading situations in business activities conducted on behalf of the Company.

Additionally, Recipients must adhere to ethical, professional, and technical standards applicable to their roles and responsibilities. Compliance with internal corporate regulations is essential, as these regulations formalise the expected conduct within the Company and serve as an implementation of professional and ethical obligations.

Those in leadership or managerial roles must demonstrate exemplary conduct and actively promote a culture of ethical behaviour, compliance with regulations, and adherence to laws.

Observance of this principle requires a commitment to providing accurate and comprehensive information, both internally and externally. To this end, the Company ensures that its representatives and collaborators convey a clear, correct, and diligent corporate image in all interactions, through the following actions:



- providing *precise, clear, truthful, and accurate information*, communications, and instructions in financial, legal, ethical, and social matters;
- Ensuring *traceability* of all operations, maintaining documented information that allows verification of actions taken, including who authorised, carried out, recorded, and verified transactions. This is achieved through the adoption of procedures and practices that ensure accurate recording, reporting, and retention of related documentation;
Ensuring that all contracts, whether internal or external, include clauses that are always *understandable, clear, and fair*.

In carrying out their activities for the Parent Company and all Group companies, Recipients of this Code of Ethics must provide clear, complete, transparent, accurate, and timely information regarding corporate and financial management, while complying with the confidentiality obligations set forth in this document.

3.5 Confidentiality

Recipients must ensure the confidentiality of technical, technological, commercial, financial, corporate, and banking information that they acquire, even incidentally, during the execution of operations carried out on behalf of the Company.

Recipients are required to process corporate data and information exclusively within the scope and for the purposes of their professional activities. They must not disclose (share, distribute, or publish in any way) sensitive information without the explicit consent of the data subjects or confidential information without the Company's authorisation.

In particular, all internal and external collaborators are bound to comply with confidentiality clauses required by contractual counterparts. This duty of confidentiality is absolute, meaning that information does not need to be formally classified as confidential for it to be protected.

By way of example but not limited to, all information relating to the Company or its customers' companies or third parties in general, concerning its services, products, customers, business methods, strategies and practices, internal activities, price lists and invoicing, financial data, costs, information and data on personnel, customers and suppliers, sales documents, technology, software, information programmes, computer systems (computers), inventions, developments, secrets and know-how of any kind and type shall be considered confidential.

Each Recipient must take all necessary measures, within reasonable limits—including those required by the Company or interested third parties—to prevent disclosure and maintain the security of confidential information and materials.

Company confidentiality policies strictly prohibit discussing business-related matters with third parties outside the Company, unless required for professional duties. Moreover, discussions about Company affairs in public spaces, where conversations may be overheard, are also prohibited.

3.6 Respect for Safety, the Environment, Future Generations, Social Responsibility, and Sustainability

The Company ensures that its business activities and relationships with clients, suppliers, partners, and collaborators are conducted with consideration for environmental, social, and economic impacts. The objective is to minimise negative effects on the community and future generations.

Furthermore, in employment relationships, the Company expects and is committed to full compliance with occupational health and safety regulations in force at any given time. It also promotes the continuous

improvement of safety standards across all its activities.

All individuals acting on behalf of the Company are required to adhere to these principles.

The Company recognises the impact of its operations on its broader environment, economic and social development, and overall community well-being. Consequently, it places particular emphasis on ensuring that its activities take these interests into account.

4. RULES OF CONDUCT

4.1 Safety, Health Protection, Working Conditions, and Sustainability

The Company promotes working conditions that protect the physical and psychological well-being of individuals, ensuring that workplaces comply with current health and safety regulations.

Recipients, within the scope of their duties, are expected to actively participate in the process of risk prevention, environmental protection, public safety, and the safeguarding of health and safety—for themselves, colleagues, and third parties. The Company has established appropriate measures to prevent accidents and health hazards that may arise from, be connected to, or occur during work activities, aiming to eliminate or minimise workplace risks as much as reasonably possible.

In order to make explicit and transparent the principles, criteria and methods by which the Recipients, at every level, make any decision regarding health and safety at work, and to take the necessary measures to protect the safety and health of workers, including occupational risk prevention activities, information, training and the provision of the necessary organisation and means, the Company has identified certain guidelines to be followed in all work activities, which can be summarised as follows:

- a) Avoid risks whenever possible;
- b) Assess risks that cannot be avoided;
- c) Eliminate risks at their source;
- d) Adapt work to human needs, particularly in designing workplaces, selecting equipment, and defining work methods and production processes. This includes efforts to reduce monotonous and repetitive work and minimise its impact on health;
- e) Consider technological advancements in workplace safety and risk management;
- f) Replace hazardous elements with non-hazardous or less hazardous alternatives;
- g) Plan risk prevention systematically, integrating technical measures, work organisation, working conditions, social relationships, and environmental factors;
- h) Appoint a dedicated Health and Safety Officer as part of the Company's management structure, in compliance with applicable laws;
- i) Prioritise collective protective measures over individual protective measures;

- j) Provide adequate training and instructions to workers, including regular documented health and safety training, refresher courses for new hires, and additional training when employees change departments.

All Recipients must adhere to these principles in both decision-making and execution phases.

Active participation at all levels in health and safety matters is essential to ensure the success of these initiatives.

In general, every worker is responsible for their own health and safety, as well as the safety of others in the workplace whose well-being may be affected by their actions or omissions. This must be done in accordance with their training, instructions, and the resources provided by the Employer.

4.2 Environmental Protection and Sustainability

The Company aligns its strategic choices to ensure compatibility between its institutional objectives and environmental sustainability. It is committed to full compliance with environmental regulations and to minimising the environmental impact of its activities, taking into account advancements in scientific research in this field.

When promoting, designing, or commissioning projects (e.g., construction work), the Company ensures that all necessary assessments are conducted to identify potential environmental risks and implement preventive measures to mitigate any negative impacts.

Additionally, the Company is committed to spreading and reinforcing a culture of environmental protection and pollution prevention among its employees and suppliers. This includes raising awareness of environmental risks and encouraging responsible behaviour across all levels of collaboration.

4.3 Corporate Governance

4.3.1 Appointment and Conduct of Corporate Bodies

The appointment of members of the Corporate Bodies must be carried out through transparent procedures.

Corporate Bodies must act and deliberate with full awareness and autonomy, pursuing the objective of creating value for the Company while adhering to principles of legality and integrity. Similarly, the decisions of Corporate Body members must be made independently, based on their own judgement, and must serve the interests of the Company while ensuring full compliance with legal and corporate regulations.

Independent judgement is a fundamental requirement for Corporate Body decisions. Therefore, members must ensure maximum transparency when managing operations in which they have a specific interest, strictly following legal provisions and internal corporate regulations.

In particular, members of the Administrative Body are required to perform their duties with seriousness, professionalism, and commitment, ensuring that the Company benefits from their expertise.

4.3.2 Business Management

In managing its business, the Company complies with its obligation to establish an organisational, administrative, and accounting structure in accordance with Article 2086, second paragraph, of the Italian Civil Code. This structure is designed to safeguard business continuity and ensure the sustainability of the Company's financial obligations. Accordingly, the conduct of senior management, employees,

collaborators, and business partners must align with these objectives.

Directors must act promptly to address early warning signs of a financial crisis and take the necessary steps to prevent actions that could jeopardise the Company's interests and those of its creditors. They must refrain from delaying tactics or ineffective measures that could exacerbate the crisis.

All Company personnel and professionals involved in financial restructuring or crisis resolution procedures must act with transparency and integrity to ensure a fair and effective negotiation process.

4.3.3 Relations with Shareholders

The Company promotes transparency and periodic communication with its shareholders, ensuring full compliance with applicable laws and regulations. Shareholders will be adequately and promptly informed about any actions or decisions that may affect their investments.

The Company actively encourages informed and conscious participation of shareholders in corporate decisions through consistent and targeted initiatives.

The interests of all shareholders are protected and promoted, rejecting any personal or partial interests.

To uphold these principles, the Company ensures:

- Regular participation of Board Members in Shareholders' Meetings;
- Proper functioning of Shareholders' Meetings, guaranteeing every shareholder the right to receive clarifications, express opinions, and make proposals.

All Recipients involved must maintain strict confidentiality regarding information related to extraordinary transactions and must not misuse such information.

4.3.4 Transparency in Financial Accounting

The Company promotes maximum transparency, reliability, and integrity in all matters related to financial and corporate accounting.

Every operation and transaction must be verifiable, legitimate, consistent and congruous and, moreover, correctly recorded and authorised.

All Company actions and operations must be duly documented, allowing for the verification of decision-making, authorisation, and execution processes.

For each transaction, there must be adequate supporting documentation, ensuring that at any moment, controls can be carried out to verify the nature and purpose of the operation, as well as to identify who authorised, carried out, recorded, and verified it.

Any Recipients who become aware of omissions, falsifications, or negligence are required to report them through the channels defined by the Company, as outlined in Section 7 - *Whistleblowing Reporting System* of the **General Part of the MOG, MOG_PG**).

The Company undertakes to disseminate and promote internal control procedures and to make personnel responsible for complying with them, in relation to the functions performed and tasks assigned.

In dealings with external consultants, every responsible function must avoid any conduct that obstructs verification activities or facilitates the transmission of false information. The Company expects the same level of transparency and integrity from consultants and external partners engaged in business relationships with the Company.

The financial statements and the reports annexed thereto are documents drawn up in accordance with the principle of clarity, truthfulness and fairness, in accordance with the provisions of the Italian Civil Code

and the laws in force on the subject, as well as in full compliance with the dictates of the Code of Business Crisis and Insolvency, in particular, in order to ensure the economic and financial sustainability of the Company, which requires the appointment of the Control Body (Statutory Auditors, auditors, etc.) as guarantor of the Company's accounting and financial correctness.

When preparing financial statements or similar documents, senior management and all involved Recipients must:

- Provide a truthful, clear, and comprehensive representation of the Company's economic, financial, and asset situation;
- Facilitate control activities in every possible way;
- Present complete and accurate documents to shareholders at general meetings, ensuring full alignment with accounting records;
- Provide correct and complete financial information to supervisory bodies.

4.3 Relations with Employees

People are an essential asset for the Company's existence; the dedication and professionalism of employees are also key values and fundamental conditions for achieving corporate objectives.

The Company is therefore committed to:

- *Developing* the skills and competencies of management and employees, ensuring that within their professional roles, each individual's energy and creativity are fully expressed, enabling them to realise their potential;
- *Protecting* working conditions, safeguarding both the physical and psychological well-being of employees and respecting their dignity.

4.3.1 Freedom of Employment choice

The Company strictly rejects forced labour, bonded labour, or any form of involuntary work, including that performed by prisoners under coercion. It does not impose any restrictions that bind employees to the Company, such as requiring the deposit of money or identity documents. Employees are free to terminate their employment relationship with the Company at any time, provided that they give adequate notice in accordance with contractual and legal requirements.

4.3.2 Selection and Recruitment

Recipients uphold the principles of equality and equal opportunities in the selection and recruitment of personnel, strictly rejecting any form of favouritism, nepotism, or cronyism.

Employment relationships are formalised through legally compliant contracts, in accordance with Legislative Decree 104/2022 and subsequent amendments, ensuring that all employment is regular and lawful.

The Company is committed to offering all employees equal work opportunities, in full compliance with legal and contractual regulations. It ensures that all employees receive fair treatment and remuneration, based exclusively on merit and competence, without any form of discrimination.

Recipients promote maximum collaboration and transparency towards newly hired employees, ensuring they fully understand their assigned role and responsibilities, in accordance with Legislative Decree 104/2022.

4.3.3 Employee Management and Evaluation

The Company rejects all forms of discrimination against its employees and collaborators, ensuring that decision-making and evaluation processes are based on commonly accepted objective criteria.

The Company expects Recipients at all levels to contribute to maintaining a workplace environment that fosters mutual respect for the dignity, honour, and reputation of all individuals. The Company will intervene to prevent and address any offensive, discriminatory, or defamatory interpersonal conduct.

4.3.4 Contracts and Salaries

Where possible, the Company ensures that employment relationships comply with national labour laws and recognised employment practices.

In this sense, obligations to employees under labour or social welfare laws and rules emanating from the regular employment relationship will not be discharged through the use of subcontracting or home-working agreements or through apprenticeship programmes where there is no intention to impart any specialisation or provide regular employment, nor will such obligations be discharged through the excessive use of fixed-term employment contracts.

All employees will receive clear and written information about their working conditions and salary before being hired and will be provided with detailed wage statements for each pay period, in compliance with Legislative Decree 104/2022. Salary deductions as a disciplinary measure are not permitted without the explicit consent of the affected employee.

All disciplinary measures will be duly recorded.

4.3.5 Professional Growth

Every collaborator has the equal right to professional growth, based on the enhancement of their skills, personal abilities, and contributions. They are also entitled to adequate professional and cultural training.

For this reason, the Company actively promotes professional and cultural development among Recipients, providing appropriate training tools and programmes and identifying the best career growth paths within the organisation.

4.3.6 Privacy Protection

Every collaborator has the right to confidentiality concerning their personal information, provided it is not strictly necessary for professional purpose.

Where sensitive information is provided to the Company, the employee has the right to know who is responsible for processing such data and how they are processed in order to maintain confidentiality.

All employees must comply with privacy regulations, including those established by law, corporate policies, and specific internal regulations. They must also adhere to instructions outlined in their appointment documents when designated as Data Processors or Data Controllers.

Violations of privacy obligations may result in civil and criminal penalties, as well as legal action and/or disciplinary measures imposed by the Company. For all privacy-related matters not covered in this Code of Ethics, reference should be made to specific Corporate Regulations (e.g., Privacy Policy, IT System Usage Policy, etc.)

4.4 Rules of Conduct Towards Third Parties

4.4.1 End Clients

The Company considers direct relationships with clients as the cornerstone for improving the efficiency of its services day by day and for finding the most suitable solutions for any type of issue that may arise.

For this reason, the Company requires its Employees and External Collaborators to strictly adhere to the following provisions:

- Maintaining relationships based on honesty and transparency: Recipients must provide clients with clear and truthful products, services, messages, communications, and contracts, avoiding complex, misleading, or false information, as well as any unlawful or unfair commercial practices;
- Promoting maximum courtesy and availability in client relations: Recipients must foster the continuous improvement of the quality of products and services offered to end clients, ensuring a high standard of service and responsiveness.

4.4.2 Suppliers

The Company is committed to selecting suppliers and external collaborators based on their professionalism and willingness to uphold the principles and content of this Code of Ethics. It also promotes the establishment of long-term relationships to continuously improve performance in safeguarding and promoting these principles. Supplier selection and procurement processes are conducted in full compliance with legality, fairness, and transparency.

Recipients are required to include in contracts an explicit acknowledgment of the Code of Ethics and a formal commitment to comply with its principles. Compliance with contractual obligations must be verified accordingly.

The selection of suppliers is based on objective and impartial criteria, including: quality of products and services, level of innovation, cost, cost-effectiveness and additional services beyond standard offerings. To prevent potential conflicts of interest, Recipients may not accept gifts, gratuities, or similar benefits, except for those of modest value and within normal courtesy practices.

If a supplier offers benefits to gain preferential treatment, Recipients must immediately suspend the relationship and report the incident following the Company's reporting procedures, as detailed in Section 7 - Whistleblowing Reporting System of the **General Part of the MOG, MOG_PG**).

Any violation of the principles of legality, fairness, transparency, confidentiality, or respect for human dignity constitutes just cause for the termination of business relationships with suppliers.

4.4.3 Public Administration and Public Institutions

In relations with Public Administration and Public Institutions, the Recipients promote lawful and fair interactions based on the utmost transparency and traceability, rejecting any form of promise or offer of payments or goods aimed at promoting or favouring any interest or advantage. Such interactions are reserved exclusively for the competent functions and positions, in compliance with the approved programmes and corporate procedures.

The Company must not be represented in dealings with Public Administration by a consultant or a third party if this could create conflicts of interest.

Recipients or Intermediaries are not permitted to offer money or gifts to executives, officials, or employees of Public Administration and Public Institutions, or to their relatives, except for gifts or customary benefits of modest value.

Should Recipients receive requests or proposals for benefits from public officials, they must immediately suspend the relationship and report the matter through the procedures established by the Company, as detailed in Section 7 - Whistleblowing Reporting System of the **General Part of the MOG, MOG_PG**).

When engaged in any business negotiation, request, or relationship with Public Administration and Public Institutions, Recipients must not attempt to unduly influence the decisions of the counterparty, including those made by officials handling or making decisions on behalf of Public Administration and Public Institutions.

Additionally, the following actions must not be undertaken, either directly or indirectly:

- Reviewing or proposing employment and/or business opportunities that may personally benefit employees of Public Administration;
- Offering or in any way providing gifts;
- Soliciting or obtaining confidential information that may compromise the integrity or reputation of either party.

In the specific case of participation in a tender, operations must be conducted in compliance with applicable laws and fair commercial practices.

4.4.4 Political Parties and Trade Unions

The Company is entirely independent of any political party and trade union organisation. Consequently, it does not provide any financial support to such organisations or associations, nor does it sponsor events, demonstrations, or congresses with political or trade union propaganda purposes.

4.4.5 Contributions and Sponsorships

The Company may consider requests for contributions only if they come from non-profit organisations or have cultural or charitable value.

Sponsorship activities may cover areas related to social issues, the environment, amateur sports, entertainment, and the arts.

4.4.6 Intellectual Property Rights

Recipients whose activities, roles, or functions involve handling data, information, or documents related to the Company's intellectual and/or industrial property rights must safeguard them with the utmost diligence, accuracy, and confidentiality.

Intellectual and/or industrial property rights over products, works, and/or knowledge developed in the workplace belong to the Company, which holds the right to exploit them in the manner and timeframe deemed most appropriate, in compliance with applicable laws.

Likewise, the Company respects and protects third-party intellectual and industrial property rights, ensuring that only original products and works, duly licensed by their rightful owners, are used in business activities and that they are employed in accordance with the authorisations received.

4.5 Business Conduct Rules

4.5.1 Conflicts of Interest

Recipients must carefully avoid becoming involved in transactions or business dealings that could result in a conflict of interest.

Each Employee must carry out their work activities solely in the best interests of the Company, avoiding any situation where a conflict arises between personal economic activities (whether their own, those of family members up to the fourth degree, or cohabitants) and corporate interests, which could harm the Company's operations or provide an unlawful advantage to themselves, their family members, or cohabitants.

Anyone who finds themselves in a conflict of interest situation must immediately inform their hierarchical supervisor, who, in turn, must promptly notify the corporate function designated by the Company (e.g., the Supervisory Body - ODV) and immediately suspend any business dealings or negotiations with the counterparties.

4.5.2 Relations with Competitors

Relations with competitors must be guided by prudence and confidentiality to best protect the Company's competitive advantages.

For this reason, no Employee of the Company, except for those who have been expressly and formally authorised, may engage in business relations with representatives of competitors.

All Recipients undertake to refrain from engaging in any form of unfair competition as defined in Article 2598 of the Italian Civil Code, including:

- 1) The use of names or distinctive signs that may cause confusion with those legally used by others, slavish imitation of a competitor's products, or any other means capable of creating confusion regarding a competitor's products or activities;
- 2) Spreading false information or making negative remarks about a competitor's products and business activities that may damage their reputation, or misappropriating the merits of a competitor's products or company;
- 3) The direct or indirect use of any means contrary to the principles of professional fairness and capable of harming another company.