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General introduction

Introduction

This document, referred to as the Code of Ethics, governs the set of rights and responsibilities that the company expressly assumes towards all stakeholders with whom it interacts in the course of its operations. The company values work and considers legality, integrity, and transparency to be fundamental prerequisites for achieving its economic, operational, and social goals.

The company affirms the relevance and adequacy of this Code of Ethics in supporting its social mission.

The Code of Ethics, taken as a whole and together with all specific implementation procedures approved by the company, is considered an integral part of current and future employment contracts, in line with the general principle of employee diligence.

Any breach of the provisions contained herein shall constitute a disciplinary offense and will be addressed and sanctioned by the company in accordance with applicable labor laws and internal disciplinary procedures. Such violations may also give rise to claims for damages caused to the organization.

With respect to collaborators, consultants, independent contractors, and other third parties (collectively referred to as “external parties”) providing services to the company, the signing of this Code of Ethics—or a summary thereof—or, in any case, adherence to its provisions and principles, constitutes a mandatory condition for entering into any type of agreement with the company. Once accepted—whether by signature or through implied conduct—these provisions form an integral part of the relevant contracts.

In line with the above, violations of specific provisions of this Code of Ethics by such external parties may, depending on their seriousness, entitle the company to terminate the relevant contractual relationship and may also serve as a predetermined cause for immediate contract termination under applicable law.

Recipients of the Code of Ethics of the firm

Through the adoption of this Code of Ethics, the Company aims to establish clear moral values, transparent rules, and standardized procedures to be followed by all those who interact with or represent the organization.

This Code of Ethics is addressed to:

- Members of the Company’s governing bodies;
- Employees (both permanent and fixed-term);
- Project-based collaborators;
- Internal and external consultants;
- Suppliers of goods and services;
- Any other individual or entity that may act in the name of or on behalf of the Company, either directly or indirectly, on a stable or temporary basis, as well as anyone who enters into a relationship with the Company and operates to pursue its objectives.

All recipients of this Code of Ethics are required to become familiar with its contents and to fully comply with its principles. The Company will ensure that the Code is made available to them, as outlined in the following sections. The Company’s Management—or its designated representative—is responsible for the effective implementation and dissemination of the Code of Ethics, both within and outside the organization.

In addition to complying with applicable laws and relevant collective bargaining agreements (where applicable), Company employees commit to aligning the performance of their duties with the values and provisions set forth in this Code of Ethics.

This applies to both internal company relations and external interactions, particularly with Public Administrations and other public authorities.

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Respect for the principles and rules of this Code is an essential condition for any constructive and trustworthy collaboration with the Company. To that end, at the time of entering into contracts or agreements with external parties, the Company will provide its counterparts with a copy of this document.

Principles of conduct for the organisation

Introduction

The following principles are considered fundamental, and our organization is committed to upholding them in all interactions and relationships.

It is essential that these values are not merely statements of intent, but are actively translated into consistent behaviors and conduct within the Company.

As an organization—and as individuals—all recipients of this Code are expected to apply these principles appropriately in their day-to-day activities and in all internal and external relationships.

The core values that underpin the Company's operations are:

- **Integrity of conduct and compliance with laws and regulations**
- **Rejection of all forms of discrimination**
- **Focus on human resources: development, empowerment, and fairness in leadership**
- **Strong local presence and community engagement**
- **Transparency and business ethics**
- **Commitment to quality**
- **Diversity and inclusion**
- **Legality and active opposition to terrorism and organized crime**

The Company expects these values to shape its identity and to unite employees and collaborators across its global organization.

Integrity of conduct and compliance with laws and regulations

The Company is committed to delivering high-quality services and to competing in the marketplace based on the principles of fair and open competition and transparency, while maintaining honest and respectful relationships with all public, governmental, and administrative institutions, the general public, and third-party businesses.

All individuals are required to act with integrity, transparency, consistency, and fairness in every circumstance, conducting all business dealings with honesty and ethical responsibility.

The Company operates in strict compliance with the law and actively promotes lawful conduct among all personnel. Individuals are expected to act in accordance with applicable laws, regardless of the context, the nature of their duties, or the location in which they operate.

This obligation also applies to consultants, suppliers, clients, and any other parties who engage with the organization.

The Company will not initiate or maintain any relationship with individuals or entities who do not share and uphold this commitment.

Rejection of all forms of discrimination

In making decisions that affect relationships with stakeholders—such as personnel management and organizational structure, the selection and management of suppliers, and interactions with the surrounding community and its representative institutions—our organization avoids all forms of discrimination based on age, gender, sexual orientation, health status, race, nationality, political opinions, or religious beliefs.

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Focus on human resources: development, empowerment, and fairness in leadership

The Company recognizes the central role of human resources, considering the professional contribution of its people to be an essential factor in its success and development.

From the outset, the Company has placed professionalism and individual contribution at the heart of its operations, consistently promoting a relationship style that recognizes each person's work as a fundamental element of both corporate and personal growth.

At the same time, the Company prioritizes open dialogue, information sharing at all levels, the development and enhancement of professional skills, and the creation of a strong corporate identity and sense of belonging.

This value is expressed through:

- The creation of a work environment that recognizes individual contributions and potential by gradually assigning greater responsibility to personnel;
- The development of a relational system that emphasizes teamwork over rigid hierarchical structures;
- Daily efforts aimed at sharing knowledge and skills, including through the use of innovative systems.

The Company places the utmost importance on the individuals who work within its organization, as it is through human resources that the Company is able to deliver, develop, improve, and ensure the effective management of its services.

Without prejudice to the legal and contractual obligations governing employee duties, all personnel are expected to demonstrate professionalism, dedication, loyalty, a spirit of collaboration, mutual respect, a sense of belonging, and moral integrity.

In the management of hierarchical relationships established through contractual arrangements, the Company is committed to ensuring that authority is exercised with fairness and respect, avoiding any form of abuse. In particular, the Company guarantees that authority shall not be misused in ways that undermine the dignity or autonomy of individuals.

These values must be preserved and upheld in all decisions concerning the organization of work.

Strong local presence and community engagement

The Company is committed to developing projects aimed at fostering the active involvement of citizens, public and private institutions, the business sector, and associations in all matters related to health education, prevention, and personal well-being.

The Company actively promotes—and will continue to promote—compliance with the same behavioral standards among its partners and collaborators, encouraging them to align their activities with the same principles and values upheld by the Company.

Moreover, the Company supports local development by maintaining strong connections with various stakeholders within its territorial community. It operates locally to help build a vibrant and inclusive society, capable of recognizing and enhancing its own resources, skills, and potential, as well as embracing gender, cultural, and ethnic diversity.

In doing so, the Company promotes well-being, integration, and social development, ensuring that such values are recognized not only by those who benefit from its services but also by those who actively provide them.

Transparency and business ethics

The history, identity, and values of the organization are expressed through a business ethics framework grounded in the following fundamental principles:

- **Reliability**
The organization upholds reliability as a core value, understood as a steadfast commitment to integrity

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and seriousness in all launched projects, business transactions, and undertaken obligations.

- Stability**
Stability reflects the organization's solid and clearly defined asset base, as demonstrated by its sustained and long-term operational presence.
- Transparency**
The principle of transparency is rooted in the organization's understanding of its social role, which entails not only adherence to ethical standards and principles, but also the implementation of practices that enable relevant communities and stakeholders to access the information necessary to assess and understand the organization's actions.
- Fairness in Contractual Relations**
In all contractual dealings, the organization is committed to fairness, avoiding any conduct in which representatives acting on its behalf might attempt to exploit contractual loopholes or unforeseen events solely to renegotiate agreements to the detriment of counterparts in situations of dependency or vulnerability.
- Protection of Competition**
The organization is committed to safeguarding fair competition by abstaining from collusive behavior, predatory practices, and any abuse of dominant market position.

Commitment to quality

Quality is a distinctive element of our company. The organization is committed to and responsible for ensuring quality in every activity, in alignment with its long-term strategic vision.

All activities are carried out through a set of processes managed under a quality management system, certified by a third-party body in accordance with the UNI EN ISO 9001 standard. This ensures consistency, transparency, and continuous improvement of the services provided to external stakeholders.

Diversity and inclusion

The company requires its directors, employees, and collaborators to act in ways that fully uphold and respect human dignity. Accordingly, the organization:

- Ensures strict compliance with regulations protecting against child and underage labor, and safeguards workers' freedoms and rights;
- Guarantees the free expression of political, religious, and gender identity;
- Does not tolerate any violations of human rights;
- Promotes integration within the broader social fabric as a means of collective enrichment.

In particular, the company firmly condemns all forms of discrimination based on gender, ethnicity, political affiliation, or religious belief.

Legality and active opposition to terrorism and organize crime

The company firmly believes in democratic values and unequivocally condemns any activity aimed at terrorism or subversion of the democratic order.

Furthermore, the organization rejects and condemns any conduct involving:

- Falsification, counterfeiting, alteration and/or circulation of currency, public credit instruments, or revenue stamps;
- Acceptance or handling of proceeds from criminal activities (money laundering);
- Unauthorized access to external IT systems;
- Unlawful possession of access credentials;
- Damage to equipment and data;

- Fraudulent practices in the management of electronic signature certification;
- Interception, obstruction, or disruption of IT communications;
- Promotion of tolerance or complicity regarding the use of narcotic substances or any form of addiction;
- Incitement to commit unlawful or morally objectionable acts;
- Negligence in opposing violence, damage to public property, or in enforcing compliance with internal regulations.

The social players

Clients

The full satisfaction of customer needs is a primary objective of the company.

In this context, the organization ensures the highest quality execution of the assignments entrusted to it and is constantly committed to offering increasingly advanced and innovative solutions, with a focus on integration, effectiveness, efficiency, and cost-effectiveness.

The company provides accurate, complete, and truthful information to enable customers to make informed and rational decisions. It protects customer privacy in accordance with applicable laws, undertaking not to disclose or share personal data except where required by law.

Moreover, the company adopts a communication style based on efficiency, cooperation, and courtesy.

Financial institutions

The organization maintains relationships with financial institutions based on fairness and transparency, with the aim of creating value for the company itself.

Accordingly, financial institutions are selected based on their reputation, including their adherence to values consistent with those expressed in this Code of Ethics.

Suppliers

Suppliers of Goods and Services

The company establishes collaborative relationships with its suppliers in compliance with applicable regulations and the principles outlined in this Code of Ethics. It pays particular attention to the highest professional standards, ethical practices, and the protection of health, safety, and the environment.

Internal and External Consultants

Consultants are selected based on their professionalism, reputation, and reliability, as well as their adherence to values aligned with those expressed in this document.

The relationships with consultants are governed by transparent agreements and constructive dialogue aimed at achieving common goals, in accordance with the regulations and principles set forth in this Code of Ethics.

Public administration

The term "Public Administration" refers to any person, entity, or interlocutor qualified as a Public Official or Public Service Officer, acting on behalf of central or local Public Administration bodies, Public Supervisory Authorities, Independent Authorities, Community Institutions, as well as private partners managing a Public Service concession.

The company aligns its conduct in dealings with Public Administration to the principles of fairness and integrity. On this basis, individuals designated by the company to handle any negotiation, request, or institutional relationship with the Public Administration, whether domestic or foreign, must never seek to improperly influence decisions or engage in illegal behaviors, such as offering money or other benefits, that could compromise the impartiality of the Public Administration representative's judgment.

Individuals appointed by the organization to manage relations with any Public Administration authority must ensure that all information provided, in any form and for any purpose, is truthful, accurate, and correct. Only

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those explicitly designated by the company are authorized to have direct contact with Public Administration on behalf of the organization.

No other employee may engage in any kind of relationship with Public Administration regarding activities related to the company's business purpose.

In the context of tenders, individuals designated by the company must comply with applicable laws and regulations.

Employment Relationships with Former Public Administration Employees

The hiring of former employees of Public Administration who, during their tenure, have had interactions with the company, or their relatives and/or in-laws, is carried out in strict compliance with the standard procedures defined by the organization for personnel selection.

Similarly, the establishment of any other employment and/or consultancy relationships with former Public Administration employees or their relatives and/or in-laws is done in strict adherence to the standard procedures.

Grants and Funding

Contributions, grants, or funding received from the European Union, the State, or any other Public Entity, regardless of their value or amount, must be used for the purposes for which they were requested and granted.

The company prohibits recipients of this Code of Ethics from using funds received from Public Administrations and/or interprofessional funds for purposes other than those for which they were allocated.

Similarly, in the event of participation in public procurement procedures, recipients of this Code of Ethics must operate in compliance with the law and sound business practices, particularly avoiding any actions that would improperly influence Public Administrations in favor of the company.

The organization is committed to preventing acts that encourage recipients of this Code of Ethics to engage in actions aimed at obtaining illegal benefits.

It is also considered unlawful conduct to use altered or forged declarations or documents, or to omit information, or generally to engage in deceptive practices aimed at obtaining concessions, permits, funding, or contributions from the European Union, the State, or any other Public Entity.

Public authorities and surveillance

The company engages in transparent dialogue with all political forces, local and national associations, and public institutions in order to properly represent its positions on issues and topics of interest.

Political forces, associations and stakeholders

The recipients of this Code of Ethics commit to:

- Scrupulously observing the provisions issued by the competent institutions or Public Supervisory Authorities to ensure compliance with applicable regulations in sectors related to their areas of activity;
- Ensuring that no false statements are made during investigations or proceedings involving institutions and/or Public Supervisory Authorities, with the aim of obtaining public funding, subsidies, or preferential financing, or to improperly acquire concessions, authorizations, licenses, or other administrative acts;
- Complying with all requests from the aforementioned institutions or Authorities in the course of their supervisory functions, providing full cooperation when required, and avoiding obstructive behaviors.

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Principles of conduct the personnel needs to comply with

Professionalism

Each individual carries out their work and duties with diligence, efficiency, and fairness, making the best use of the tools and time at their disposal and taking responsibility for the tasks they are entrusted with.

Loyalty

Individuals are required to be loyal to the company.

Honesty

As part of their work activities, company personnel are required to diligently understand and comply with the Model 231 and applicable laws. Honesty is the fundamental principle guiding all company activities and initiatives and represents an essential value in organizational management.

Relations with stakeholders, at all levels, must be based on principles of fairness, collaboration, loyalty, and mutual respect. Under no circumstances can the pursuit of the company's interests justify dishonest behavior.

Legality

The organization is committed to respecting all applicable national and international laws, directives, regulations, and generally recognized practices. Additionally, it guides its decisions and behaviors by the principle of caring for the public interest entrusted to it.

Fairness and transparency

Individuals must not use information, goods, or equipment available to them in the course of their duties for personal purposes. Each person must neither accept nor make for themselves or others any pressures, recommendations, or suggestions that could harm the company or provide undue advantages to themselves, the company, or third parties.

Each person rejects and does not make promises of improper offers of money or other benefits. The company is committed to operating in a clear and transparent manner, without favoring any interest group or individual.

Confidentiality

Individuals must ensure the utmost confidentiality regarding information and news that constitute company assets or pertain to business activities, in compliance with applicable laws and regulations. Furthermore, company personnel are prohibited from using confidential information for purposes unrelated to the performance of their duties.

Responsibility towards the community

The company, aware of its social role within the reference territory, its impact on economic and social development, and the general well-being of the community, intends to operate in respect of both national and local communities. It supports initiatives of cultural and social value in order to enhance its reputation and legitimacy to operate.

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Resolution of conflicts of interest

Individuals, in the course of their work activities, pursue the general objectives and interests of the company. They promptly inform their superiors or relevant contacts of any situations or activities where there may be a conflict of interest between their own interests, those of their close relatives, or any other circumstances where significant reasons of convenience arise.

Individuals respect the decisions made by the company in this regard.

Sense of belonging

Individuals, in the course of their work activities, pursue actions that do not hinder or prejudice the development of a sense of belonging to their organization, work group, or third parties.

Reciprocal respect

Individuals engaged in any capacity in collaboration with the company require and actively demonstrate respect for the roles, skills, and methods of task execution, including by refraining from sharing personal opinions with third parties.

Specific requirements

Employees of the Company must follow the guidelines set forth below:

Transparency

It is a good practice that all information related to activities carried out within the company be accessible to everyone. Each employee is responsible for communicating with their supervisor and colleagues regarding the work they perform.

In the event of misunderstandings or issues, it is everyone's duty to first address them with their supervisor or designated contact.

Employees should act with utmost fairness and independence, free from any undue influences that may affect their work, both towards their clients and external organizations they engage with.

Employees must not engage in improper financial relationships nor accept valuable gifts or favors of any kind from organizations or suppliers of their clients.

Any relationship or shared interest with external organizations involved with the company's clients that may lead to conflicts of interest should be reported at the time of accepting the assignment or during its execution.

Consistency

Once a commitment is made, it must be honored. Never leave a job unfinished or assume commitments that one knows they cannot fulfill.

Courtesy and Politeness

Courtesy and politeness should be the foundation of daily activities and should consistently be reflected in interpersonal relations, both internally and externally.

Punctuality

If one is late for an appointment, it is good practice to notify the other party before the agreed-upon time. Not doing so afterward is considered disrespectful. Punctuality is a form of respect for those who are waiting.

Confidentiality

All information and data handled in the workplace are company property and confidential, and must be treated as such. Specifically, work-related issues or situations should never be discussed in public places where one could be overheard, or in the presence of individuals not entitled to access such information.

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Professionalism

Being professional means knowing all the appropriate behaviors and skills required to perform one's job in the best possible way, taking into account the needs of the clients and the company. Professionalism should be maintained at all times, no matter the task.

Work Environment

Each person should have the ability to understand the dynamics behind interpersonal relationships and adopt behavior appropriate to the context, always striving to maintain a courteous, cordial, and collaborative climate with colleagues.

Loyalty and Corporate Respect

It is the duty of everyone to share the company's policies and to work towards ensuring their respect. In everyday activities, each employee should preserve the company's interests and image, and show the utmost respect for the company's property.

When performing tasks, one should always consider the economic implications of their choices and avoid wastefulness.

Respect towards Clients

The company, like any business in a free market, relies on its clients. Respect, kindness, and courtesy should be constants in interactions with those who contact the organization.

Workstation

Each employee is responsible for their workstation. They must take care of and maintain the tools at their disposal.

Personal Computer

The personal computers provided must be maintained in the best possible condition, and no programs other than those provided in the company's configuration should be installed.

The hardware provided by the company constitutes work tools and cannot be used for personal purposes.

Files stored on these devices are company property and should not be damaged or destroyed arbitrarily

The use of hardware devices intended for copying and/or storing files and data (such as USB mass storage, laptops, optical disks, burners, and any other electronic storage media) is strictly prohibited unless expressly authorized by the company.

Internet

The internet connection is a work tool and should be used as such. Personal use of the internet is permitted only outside of working hours.

Internet browsing:

- Accessing websites unrelated to assigned tasks, especially those that may reveal political, religious, or union opinions, is not permitted;
- Financial transactions, including online banking, online purchases, etc., are not allowed unless directly authorized by the company and following the usual purchasing procedures;
- Downloading and installing freeware, shareware, P2P software, or FTP from internet sites is prohibited unless expressly authorized by the company;
- Registration on sites whose content is unrelated to work activities is forbidden;
- Participation in forums or the use of chat lines for non-professional reasons, as well as storing offensive or discriminatory documents related to gender, language, religion, race, ethnicity, political beliefs, etc., is not allowed.

Email

Email is a company tool and should not be considered private correspondence. Therefore:

- Any email message related to work may be copied and/or made public at any time;
- Using email (internal and external) for non-work-related matters is prohibited;

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- Sending or storing messages (internal or external) that are offensive, discriminatory based on gender, language, religion, race, ethnicity, political opinions, or union affiliation, etc., is not permitted;
- Setting up and using external email accounts is not allowed.

Mobile Phones

The use of mobile phones should adhere to good behavior guidelines and should always be respected.

As a work tool, the phone should be kept on silent mode during meetings and client visits, especially when at their premises.

Personal use of mobile phones should be kept to a minimum and limited to emergency situations.

Company Cars

Company cars are the full responsibility of the person assigned to them and, like all company property, should be used and maintained with the utmost care.

They should be driven in full compliance with road safety regulations.

The assigned driver is responsible for the car's cleanliness, maintenance, and ensuring it is in optimal condition.

Any fines resulting from traffic violations are the responsibility of the driver.

Private Cars

Using a private car for work-related purposes is allowed. As with company cars, the driver must comply with road safety regulations.

Any fines resulting from traffic violations are the responsibility of the driver.

Conduct criteria

Introduction

The rules contained in this section are intended to guide the recipients of this Code of Ethics in the attitudes and behaviors to adopt during the performance of various company activities, in accordance with the values that inspire this document.

All recipients of this Code of Ethics (as identified in Chapter 0 of this document) must act with integrity and transparency in carrying out their duties, thereby contributing to the effectiveness of the internal control system and the safeguarding of corporate value.

In compliance with legal regulations, all recipients must maintain an attitude of openness and cooperation with corporate bodies and supervisory authorities.

Relationships with personnel

Personnel Selection

The evaluation of personnel to be hired or engaged in collaboration is carried out based on the match between the candidates' profiles and the expected profiles, as well as internal needs, in compliance with equal opportunities for all parties involved. The information requested is strictly related to verifying aspects defined in the professional and psycho-attitudinal profile, respecting the candidate's privacy and opinions.

General Management adopts appropriate measures during the selection process to prevent favoritism and any kind of undue advantage, and conducts a careful evaluation based also on mandatory criteria.

Establishment of the Employment Relationship

Personnel are hired under a regular employment, professional service, or internship contract: no form of irregular work is tolerated.

Integrity and Protection of the Individual

In the context of personnel management and development processes, as well as during the selection phase,

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decisions are based on the match between expected and actual profiles and/or on merit-based considerations. Access to roles and assignments is based on competencies and capabilities. Furthermore, in line with overall work efficiency, forms of flexibility in work organization are encouraged, especially to support individuals on maternity leave and those caring for children.

Enhancement and Training of Resources

The company provides informational and training tools with the aim of enhancing specific competencies and preserving the professional value of personnel. Institutional training is provided at specific points in a person's professional career (e.g., an introduction to company activities for new hires), while recurring training is offered to operational staff (e.g., workplace safety training and training on the Code of Ethics).

Health and safety

The company is committed to offering a work environment that protects the health and safety of its personnel, by spreading and consolidating a culture of safety, developing risk awareness, and promoting responsible behavior among all staff.

The company also works to preserve health and safety primarily through preventive actions.

One of its main goals is to protect human resources, constantly seeking the necessary synergies not only internally, but also with suppliers, external consultants, and customers involved in company activities.

All employees are required to comply with internal rules and procedures regarding risk prevention and health and safety protection, and to promptly report any deficiencies or violations of applicable rules.

The company adopts the general health and safety protection measures prescribed by law, particularly as stated in Legislative Decree No. 81/08 and subsequent amendments.

To this end, it has implemented a management system in compliance with UNI EN ISO 45001 standards.

The organization is committed to the strictest compliance with all health and safety regulations concerning employees, collaborators, and users. In particular, it:

- defines the operating procedures to be followed and coordinates activities related to occupational health and safety;
- ensures compliance with applicable regulations, including through risk assessment documents and the definition of procedures aligned with current safety standards;
- constantly monitors legislative updates and ensures their implementation.

The company is also committed to guaranteeing:

- the assessment of all health and safety risks;
- the planning of prevention, aimed at integrating operational conditions and environmental and organizational factors coherently into safety strategies;
- the elimination of risks, or where not possible, their reduction to a minimum in line with technological advancements;
- the respect of ergonomic principles in workplace organization, equipment selection, and work methods, especially to reduce the effects of monotonous or repetitive tasks;
- risk reduction at the source;
- the replacement of hazardous substances or processes with safer alternatives;
- minimizing the number of workers exposed to risks;
- the limited use of chemical, physical, and biological agents in the workplace;
- prioritizing collective protective measures over individual ones;
- the medical surveillance of workers;
- the removal of a worker from risk exposure for health-related reasons and, where possible, reassignment to another role;
- adequate information and training for workers, managers, supervisors, safety representatives (RLS), and all personnel;
- clear instructions to workers;
- worker and RLS participation and consultation;

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- planning of appropriate measures to ensure continuous improvement in safety levels, including through codes of conduct and best practices;
- emergency measures for first aid, fire fighting, worker evacuation, and immediate serious danger;
- the use of warning and safety signs;
- the regular maintenance of workplaces, equipment, and systems, especially safety devices, in compliance with manufacturer instructions;
- the provision of appropriate instructions and training for employees, collaborators, and users, as required by law and applicable national collective labor agreements (CCNL).

Privacy protection

In the processing of its personnel's data, the company complies with the provisions of European Regulation 679/2016 (GDPR).

Each individual is provided with a privacy notice that specifies:

- the purposes and methods of processing;
- any third parties to whom the data may be disclosed;
- the information required to exercise the right of access, as outlined in Article 15 of the GDPR.

Where required by law, individuals are asked to give specific consent for the processing of their personal data. Any investigation into employees' and collaborators' ideas, preferences, personal tastes, and in general their private life, is strictly excluded.

The same procedure applies to the electronic management of personal information and data.

Protection of the environment

The organization is committed to protecting the environment by complying with national and EU environmental laws and regulations. It is also dedicated to preventing pollution and promoting awareness among employees and collaborators on environmental issues.

To this end, it has implemented a management system in accordance with the UNI EN ISO 14001 standard.

Personnel's duties

People must act loyally in order to fulfill the obligations set out in their employment contract and in accordance with the provisions of the Code of Ethics, ensuring the required performance.

Delegations and responsibilities

The duties, responsibilities, and powers of directors, employees, and collaborators are defined through specific resolutions and/or dedicated procedures.

These duties, responsibilities, and powers must be understood, accepted, and respected.

Managers' duties towards the Code of Ethics

Each manager, as identified in the organizational chart, job descriptions and/or the delegation system, is required to:

- ensure compliance with the Code of Ethics by those directly or indirectly under their responsibility;
- act as a role model for their employees/collaborators through their own behavior;
- ensure that employees understand that the provisions of this Code of Ethics are an integral part of their work performance;
- promptly report to General Management or to any delegated person any reports or specific needs expressed by their subordinates.

Failure by managers to comply with the obligations described in this section may result in disciplinary actions, as provided for by the disciplinary system.

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Duties for all the employees towards the Code of Ethics and the documentation produced by the firm

Every employee is required to be familiar with the provisions of the Code of Ethics and the laws relevant to their role, as these are an integral part of their job duties.

An employee who becomes aware of alleged unlawful conduct must report it exclusively to their superiors and/or General Management, following internal procedures.

General Management monitors the actual reading and understanding of mandatory legal documents by employees and collaborators, and takes appropriate actions to enhance awareness and comprehension.

Employees are also required to:

- refrain from conduct that violates these provisions and laws;
- contact their superiors and/or the delegated compliance officer for clarification on the Code of Ethics or related regulations;
- promptly report any suspected violations of the Code of Ethics;
- cooperate with the organization in any investigations into possible violations.

These behavioral standards also apply to external consultants and all types of collaborators.

Protection of the company assets

Each recipient is required to act diligently to protect company assets from improper or inappropriate use.

Individuals must be familiar with and implement internal policies regarding information security to ensure integrity, confidentiality, and availability.

Information and know-how must be protected with the utmost confidentiality. The most significant data that the company acquires or creates during its operations must be treated as confidential and handled with due care. This also includes information obtained from and concerning third parties (customers, contacts, partners, employees, etc.).

Anyone who, in the performance of their duties, comes into possession of confidential information, materials, or documents must inform their superiors.

Both during and after the termination of their employment relationship with the company, individuals may use confidential data solely in the company's interest and never for personal gain and/or the benefit of third parties.

Reserved information on third parties

Company personnel must refrain from using unlawful means to acquire confidential information about other organizations or third parties.

Those who, within the scope of a contractual relationship, gain access to confidential information about other parties are required to use such information solely for the purposes outlined in the relevant contract.

Without proper authorization, individuals may not request, receive, or use confidential information concerning third parties.

If one becomes aware of confidential information about another party that is not already covered by a non-disclosure agreement or another form of protection, they must consult their supervisor for guidance on how to handle such information.

Use of company benefits

All personnel are required to act with diligence in order to safeguard corporate assets, through responsible conduct in line with established operational procedures, ensuring accurate documentation of their use.

Specifically, each employee shall:

- use with care and economy the assets entrusted to them;
- refrain from any improper use of company assets that could result in damage, reduced efficiency,

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or that is otherwise contrary to the company's interests;

- ensure the proper custody of resources assigned to them and promptly report any threats or harmful events to the relevant departments.

With regard to IT systems and applications, all personnel are expressly required to:

- strictly adhere to corporate security policies in order to preserve the functionality and integrity of information systems;
- refrain from sending threatening or offensive emails, using inappropriate or vulgar language, or making comments that could offend individuals or harm the company's reputation;
- avoid accessing websites containing offensive, inappropriate, or non-professional content, unrelated to work activities.

Relationships with clients

Should further clarification be required, reference shall also be made to the operational procedures of the management system.

Impartiality

The company is committed to providing its products and services without any form of discrimination among private clients or potential beneficiaries of allowances, with particular attention to the latter.

Contracts and communication to clients

Contracts and communications issued by the company to clients must always be:

- clear and simple, using language as close as possible to that commonly used by the recipients;
- compliant with current regulations and free from any misleading or otherwise improper practices;
- complete, so as not to omit any elements relevant to the client's decision-making process.

Personnel conduct towards clients

The conduct of the company's personnel towards clients is characterized by helpfulness, respect, and courtesy, with a view to fostering a collaborative relationship marked by high professional standards.

Data processing

In processing clients' personal data, the organization complies with the provisions of European Regulation 679/2016.

A privacy notice is provided, outlining:

- the purposes and methods of data processing;
- any third parties to whom the data may be disclosed;
- the information necessary for the exercise of the right of access, as set forth in Article 15 of the GDPR.

Where required by law, individuals are asked to give their specific consent to the processing of their personal data; any investigation into clients' opinions, preferences, personal tastes, or private life in general is strictly excluded.

Personnel are required to handle all data with the utmost discretion and confidentiality, particularly within the organization; the same standards apply to the electronic management of information and personal data.

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Relationships with suppliers

Should further clarification be required, reference shall also be made to the operational procedures of the management system.

Supplier selection

Procurement processes are guided by:

- the pursuit of maximum competitive advantage for the company;
- the provision of equal opportunities to suppliers;
- fairness;
- impartiality.

The selection of suppliers and the determination of purchasing conditions are based on an objective assessment of quality, price, actual availability of the good or service, as well as guarantees of support and promptness.

An additional selection criterion is the exclusion of suppliers currently subject to criminal proceedings for collusion in public tenders or other mafia-related activities.

Integrity and independence in the relationships

Relationships with suppliers—including those involving financial and consultancy contracts—are subject to ongoing monitoring by the company.

The conclusion of a contract with a supplier must always be based on a relationship of utmost transparency, avoiding, where possible, any form of dependency.

Documents exchanged with suppliers must be properly archived; in particular, accounting records must be retained for the periods established by applicable legislation.

Relationships with public administration bodies

Fairness and loyalty

The company is committed to conducting its relations with Public Authorities with the utmost transparency and ethical integrity.

Such relations, which must be carried out in full compliance with applicable laws, are governed by the general principles of fairness and loyalty so as not to compromise the integrity of either party.

Presents, free gifts and benefits

No individual within the company may offer money, economic advantages, or any other form of benefits to members of Public Authorities in order to obtain assignments or any personal or corporate advantages.

No form of gift is permitted if it could be interpreted as exceeding normal business or courtesy practices, or in any way aimed at acquiring favorable treatment in the conduct of any activities connected to the company. In this regard, a “normal business or courtesy practice” is considered to be a gift of value less than €100.

In particular, any form of gift to Italian and foreign public officials or their family members is prohibited if it could influence their independence of judgment to obtain more favorable treatment, undue services, or other benefits.

A gift is understood to be any type of benefit, not just material goods, but also, for example, free participation in conferences, training courses, or the promise of a job offer, etc.

The above cannot be circumvented through third parties: in this respect, acts of corruption include not only illicit payments made directly to entities or their employees but also illicit payments made to individuals acting on behalf of such entities.

On occasions such as anniversaries, holidays, and/or festivities, the donation of goods is permitted, provided

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they are of modest value and in any case within the limits established by the General Management.

If an individual within the company receives explicit or implicit requests for benefits from a member of the Public Administration, they must immediately inform the Management for appropriate checks and actions.

External relationships

External validity of the Code of Ethics

Anyone acting on behalf of the company who comes into contact with third parties with whom the organization intends to establish commercial relationships or with whom they are required to have institutional, social, political, or any other type of relationship, has the obligation to:

- inform such third parties of the commitments and obligations imposed by the Ethical Code;
- require the respect of the Ethical Code obligations in the performance of their activities;
- take the necessary actions in the event that third parties refuse to comply with the Ethical Code or fail to fully or partially honor their commitment to adhere to the provisions of the Ethical Code, notifying the General Management.

Conflicts of interest

All recipients must ensure that every decision made in the course of their activities is in the best interest of the company.

All recipients are required to avoid any activity or situation involving personal interest that constitutes or could constitute, even potentially, a conflict between their own interests and those of the organization. In any case, they must comply with the specific procedures adopted by the company in this regard.

All recipients of the Ethical Code must refrain from deriving any benefit from their relationship with the company in order to favor themselves or third parties to the detriment of the organization.

Employees are prohibited from participating, directly or indirectly, in any commercial initiative that directly competes with the company unless such participation has been previously communicated to the Management.

In the event that any potential or actual conflict of interest situations, either internal or external to the company's activities, are identified, each involved individual is required to refrain from engaging in the conflicting conduct.

Competitive practices

The company considers it of utmost importance that the market is based on fair and honest competition. The company is committed to strictly observing the relevant laws and collaborating with market regulatory authorities. In particular:

- It is committed to conducting activities in compliance with the purpose of the law for supply contracts of goods and services awarded through explicit agreements with public entities, including economic entities and publicly held corporations;
- It competes fairly in the market, respecting the rules of competition;
- It is committed to providing accurate information about its activities both internally and externally, in response to legitimate requests;
- It ensures the truthfulness and accuracy of corporate data related to financial statements, reports, and other official documents.

Gifts and benefits

Please refer to chapter 4.5.2.

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Implementation mechanisms of the Code of Ethics

Organizational principles

The company ensures that its organizational system is based on the principle of separation between those who decide, those who execute, and those who control. In particular, the organization makes all operations verifiable by ensuring they are properly recorded.

The company obligates those performing audit functions to ensure the truthfulness and accuracy of data and information.

Each operation and/or activity must be lawful, authorized, consistent, documented, verifiable, in compliance with the principle of traceability, and in accordance with company procedures, ensuring prudence and protection of the company's interests.

Company procedures must allow for control over operations, approval processes, and the execution of the respective activities.

Any employee performing operations involving money, goods, or other economically valuable assets belonging to the company must reasonably provide the appropriate evidence to allow verification of such operations.

Financial transparency

The company's accounting practices adhere to the generally accepted principles of truth, accuracy, completeness, and transparency of recorded data.

Recipients of this Ethical Code commit to refraining from any behavior, whether active or passive, that directly or indirectly violates the legal principles and/or internal procedures regarding the preparation of accounting documents and their external representation.

Recipients of this Ethical Code are also required to retain and make available, for every operation or transaction carried out, appropriate supporting documentation in order to enable:

- accurate accounting records;
- immediate identification of the underlying characteristics and reasons;
- easy formal and chronological reconstruction;
- verification of the decision-making, authorization, and execution processes, in terms of legitimacy, consistency, and appropriateness, as well as the identification of various levels of responsibility.

Recipients of this Ethical Code who become aware of cases of omission, falsification, or negligence in accounting records or supporting documentation must promptly report them to their superior and/or to the General Management.

The company promotes training and updates to ensure that recipients of this Ethical Code are informed about the rules (laws, regulations, internal requirements, and provisions from trade associations) governing the preparation and management of accounting documentation.

Inspections and verifications

The company ensures the availability, through competent individuals, of all information and documentation, as well as any necessary requests, to auditing and oversight bodies.

The company guarantees access to all information and documents for entitled parties and provides, through the availability of its administrators and employees responsible for their respective functions, all information that supports the exercise of oversight functions.

The organization prohibits its administrators, employees, and/or collaborators from making false statements or presenting false documents or documents that attest to untrue situations, including through information systems, with the aim of improperly obtaining public funds and/or securing and maintaining any advantages.

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Surveillance of the fulfilment of the Code of Ethics

The responsibility for verifying the implementation and application of the Ethical Code rests with:

- General Management;
- Function Managers.

Reporting of issues or suspected violations

Violations of the Ethical Code, if committed by recipients, are subject to the company's disciplinary system. In fact, in the event of violations of the Ethical Code, the company will take disciplinary actions against those responsible for the violations, where deemed necessary to protect the interests of the organization. These actions may include dismissal from the company, as well as compensation for any damages arising from the violations.

Non-compliance with the Ethical Code by members of the governing bodies may result in the adoption of appropriate measures by the relevant governing bodies, as provided and permitted by law. Violations of the Ethical Code by employees constitute a breach of the obligations arising from the employment relationship, with all contractual and legal consequences, including the potential classification as a disciplinary offense.

Violations committed by suppliers and external collaborators will be subject to penalties as outlined in their respective contractual agreements, unless they involve more serious legal violations.

Particular attention is given to the handling of data within internal computer systems: any issues or suspected violations must be immediately reported to the IT services manager and/or the General Management for appropriate action.

Disciplinary measures following violations

The provisions of this Ethical Code are an integral part of the contractual obligations assumed by employees, as well as by those who have business relationships with the company.

Violation of the principles and behaviors outlined in the Ethical Code undermines the trust between the company and the violators, whether they are administrators, employees, consultants, collaborators, clients, or suppliers.

In general, violations will be pursued in the following terms:

- For employees (including members of the governing bodies), through appropriate disciplinary actions, regardless of the potential criminal relevance of the behavior and the initiation of criminal proceedings in cases where the conduct constitutes an offense. In particular, the sanctions will be in accordance with the rules and principles of the applicable employment contract. Disciplinary measures range from a warning or reprimand to suspension without pay, demotion, and, in more serious cases, dismissal. Before taking any disciplinary action, the individual involved will be given the opportunity to explain their behavior.
- For consultants, collaborators, clients, suppliers, and other parties with contractual relationships with the company, specific procedures will be activated for the termination of the contractual relationship.

Furthermore, the company reserves the right to claim compensation for any damages suffered as a result of violations of the provisions of the Ethical Code by the above-mentioned parties.

Confidentiality

Recipients are required to observe the utmost confidentiality regarding information, documents, studies, initiatives, projects, contracts, and any other material encountered during the performance of their duties. The company implements measures to protect the information it handles and to prevent access by unauthorized personnel.

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Dissemination, communication and education

In order to prevent violations of applicable laws as well as the Ethical Code itself, the company implements specific procedures to be followed by all those involved in the operational process. These procedures aim to identify those responsible for the decision-making, authorization, and execution of operations. This Ethical Code is made known to all internal and external parties concerned or otherwise involved in the company's mission through appropriate communication and training activities.

Operational procedures and decision-making protocols

To prevent violations of applicable laws as well as the Ethical Code itself, the company implements specific procedures to be followed by all those involved in the operational process. These procedures are aimed at identifying those responsible for the decision-making, authorization, and execution of the operations.

Delegation system

Apart from the already qualified individuals (General Management), the company employs a delegation system, under which certain activities can only be carried out by individuals expressly authorized to do so, as they are granted the necessary authority through an official delegation and/or notarial power of attorney. It is necessary that individual operations be carried out in various stages by different individuals, whose responsibilities are clearly defined and known within the organization to avoid granting unlimited or excessive powers to any one individual.

Final dispositions

Conflicts with the Code of Ethics

In cases where any provision of this Ethical Code conflicts with the provisions outlined in internal regulations or procedures, the Ethical Code shall prevail over any of these provisions.

Procedure for approval and modifications

This Ethical Code was originally approved by the Sole Administrator on the following date:

30-03-2025

Any changes and/or additions to this Ethical Code will be approved by the Sole Administrator and promptly communicated to all recipients.