



# Code of ethics

MODEL 231/2001

## Premise

This Code of Ethics was developed to translate ethical values into principles of conduct that its recipients are expected to follow in conducting their business and activities. The Code of Ethics was voluntarily adopted by Il Bisonte Spa (hereinafter also the "Company") in compliance with the provisions of Legislative Decree 231/2001 and expresses values and principles of conduct recognized as its own and expected of all recipients, constituting the primary tool for preventing any crime. The Code of Ethics—adopted by resolution of the Board of Directors that approved the Model—is drafted to ensure full consistency between the guiding values assumed as the Company's fundamental principles and the conduct to be adopted in corporate activities.

The Company conducts its business in compliance with the laws and regulations in force in the national territory and in all the countries in which it operates.

The Company operates in accordance with the principles of freedom, individual dignity, and respect for diversity, and rejects any form of discrimination based on gender, race, language, religion, political opinion, or personal and social conditions.

The Company aims to build its growth and consolidate its image, faithful to the values of integrity and loyalty, in every aspect of its daily work. This also aims to maintain the company's good reputation, a valuable asset both in its dealings with the market and with investors.

To this end, the Company fosters a work environment inspired by respect, fairness, and collaboration, and enables the involvement and empowerment of employees and collaborators, with regard to the specific objectives it sets and the methods adopted to achieve them.

In compliance with Legislative Decree 231 of 8 June 2001, the Company establishes specific rules of conduct that all employees, collaborators, consultants, and anyone else with whom it comes into contact must adhere.

To ensure compliance with the Code of Ethics, the Company has established a specific Supervisory Body within its organization.

Any changes and/or additions to this Code will be approved in advance by the Administrative Body and promptly communicated to the Recipients referred to in the following point 1.2.

# **1.General principles**

## **1.1 Nature and objectives of the Code of Ethics**

The Code of Ethics is an official document that establishes the ethical principles the Company upholds, and which all parties with whom it comes into contact must consistently adhere. It expresses the ethical commitments and responsibilities assumed by its employees in conducting company activities.

The Code of Ethics aims to clarify and make clear, unequivocal, and understandable to all those who work within or are otherwise connected to the Company, compliance with the aforementioned ethical principles.

## **1.2 Recipients of the Code of Ethics**

The Code is addressed to directors, members, auditors, employees, managers, collaborators, as well as any person who exercises management and control of the Company , regardless of their formal legal qualification, and as such is required to observe the principles contained therein.

The Code also applies to all collaborators who have an employment relationship of any kind, even occasional, with the Company, agents, freelance workers, partners, suppliers, consultants, and anyone who carries out activities in the name and on behalf of the Company or under its control. The Code also applies to all suppliers, consultants, and partners, as well as beneficiaries of the Company's initiatives and all stakeholders. With respect to the latter, compliance with and acceptance of the Code may constitute a criterion for selecting parties with whom to establish or maintain relationships. The relevant department will be responsible for obtaining from these parties a commitment to compliance with the Code of Ethics during current or future contractual relationships.

## **1.3 General principles of conduct**

The Company conducts its business with integrity, fairness, and professionalism, in order to pursue its statutory objectives and fulfill its mission . It avoids any conduct that could facilitate or give rise to the suspicion of any type of wrongdoing, undermining trust, transparency, or tranquility in the work environment and the economic context in which it operates.

All individuals associated with the Company must demonstrate moral integrity in the actions undertaken on its behalf.



## **2.Human resources**

### **2.1. General principles**

Human resources are essential to business success and constitute the Company's main strategic lever. The Company promotes safe work environments, encouraging participation, collaboration, teamwork, and responsibility. The Company guarantees equal opportunities based on merit, supports skills development through training, and promotes the integration of workers with disabilities. It expects everyone to behave cooperatively and with respect for the dignity and reputation of others.

### **2.2. Staff selection**

The selection of personnel to be hired is based on the candidate profiles and their specific skills, their expectations, and the company's needs, as reflected in the request submitted by the requesting function, and always in compliance with equal opportunities for all interested parties.

The Company avoids any favoritism and potential conflicts of interest in the selection and hiring processes.

It is absolutely forbidden to employ foreign workers who are completely without a residence permit, or whose permit has been revoked or expired, and for which a renewal application has not been submitted, supported by the relevant postal receipt.

The Company is committed to ensuring that its annual objectives, both general and individual, are set within its corporate organization so as not to lead to unlawful behavior and are, instead, aimed at achievable, specific, concrete, measurable results, and related to the timeframe for their achievement.

## **3. Il Bisonte and the public administration**

### **3.1 Relations with the Public Administration**

The Company's relationships with public officials, public employees (whether or not employed in public services), and public service concessionaires must be based on transparency, legality, and fairness.

The assumption of commitments and the management of relationships, of any nature, with the Public Administration, public officials or persons entrusted with a public service, are reserved exclusively to the company functions designated for this purpose and to the personnel authorized from time to time.

To this end, in its relations with the Public Administration, the Company will avoid being represented by a single individual, in order to minimize the risk of interpersonal relationships that are inconsistent with the Company's intentions. If this is not possible, the traceability of the relationship is guaranteed.

In their dealings with the Public Administration, each individual must comply with the disclosure obligations towards the Company and the Supervisory Body; they must make records and documents produced within the scope of their duties available and accessible; they must not promise money or other benefits, even to obtain a legitimate act compliant with the duties of a public official.

It is forbidden to engage, directly or indirectly, in behavior that could influence any decision of the Public Administration; it is forbidden to send false or artfully formulated administrative and accounting documents, certify non-existent qualifications, or provide untrue guarantees; it is forbidden to give or promise gifts, money, or other benefits to public officials and employees entrusted with public services in such a way as to influence the impartiality of their professional judgment or obtain favorable conditions to the detriment of the Public Administration.

It is prohibited to examine or propose employment and/or business opportunities that could benefit public sector employees in the Company's interest. Specifically, the Company does not hire or assign any type of professional assignment or engage in any business activity with public officials or public employees and their relatives or in-laws within the third degree, even indirectly through third parties, who have participated in administrative proceedings (contractual or otherwise) or judicial proceedings that have benefited the Company in the last three years.

### **3.2 Gifts, freebies and benefits**

Any conduct by the corporate bodies and their members, or by the Company's employees, as well as by consultants, collaborators, and third parties acting on behalf of the Company, consisting of promising or offering, directly or indirectly, money, services, or other benefits to Italian or foreign public officials and/or public service representatives, is prohibited. This does not apply to gifts or other benefits of modest value and, in any case, falls within legitimate uses, customs, or activities, and could influence their behavior, independence of judgment, or could induce them to secure any advantage for the Company.

### **3.3 Funding, public grants and illicit profits towards the PA**

Any conduct aimed at obtaining any type of contribution, financing, or other similar disbursement from the State or another public entity is prohibited, through altered or falsified declarations and/or documents, through omitted information, or more generally, through artifices or deception, including those carried out via a computer and/or electronic system, aimed at misleading the granting entity. It is prohibited to use contributions, grants, or financing obtained from the State or another public entity or from European bodies, even if of modest value and/or amount, for purposes other than those for which they were awarded.

It is therefore prohibited:

- Unduly receive - through false documents (or documents certifying untrue things), or through the omission of required information - contributions, financing, reimbursements, subsidized loans or other disbursements from public administrations;
- Use public contributions, grants or funding for purposes other than those for which they are granted;
- Prepare false reports or issue false documents regarding the use of the aforementioned funding or regarding commercial relationships with the PA regulated by reporting mechanisms;
- Fail, in whole or in part, to fulfil contractual obligations towards the PA, or provide services other than those contracted;

- Unduly procure for oneself or for the Company any other type of profit (licenses, authorizations, tax relief, tax breaks or non-payment of social security contributions, etc.) to the detriment of Public Administrations;
- Undertake economic activities, assign professional tasks, give or promise gifts, money, or other advantages to public officials or public employees involved in administrative proceedings that may bring advantages to the Company;
- Alter in any way the functioning of a PA IT or telematics system or intervene without right in any way on data, information or programs contained in one of the aforementioned systems.

### **3.4 Funding for political parties, political organizations and trade unions**

The Company's relationships with movements, committees, political organizations, and trade unions, both in Italy and abroad, and with their officials, agents, or candidates, are inspired by the ethical principles of fairness and compliance with the law. Any contributions made in accordance with the above must be recorded in the accounting records.

The Company will not reimburse political contributions made in a personal capacity by employees, managers, directors, auditors, and other individuals associated with it.

## 4. RULES OF CONDUCT IN COMPANY ACTIVITIES

### 4.1. Operations and transactions

Every operation or transaction, understood in the broadest sense of the term, must be legitimate, duly authorized, consistent, appropriate, documented, properly recorded, and constantly verifiable. Transaction procedures must allow for controls on the characteristics of the transaction, the rationale for its execution, the authorizations obtained, and the methods used to carry out the transaction.

All those who carry out operations or transactions involving sums of money, goods or other economically significant utilities belonging to the Company are only employees previously authorised by the Company.

The Company's founding principle is maximum transparency in commercial transactions, adopting appropriate tools to combat money laundering and receiving stolen goods. It is essential to ensure compliance with the principles of fairness, transparency, and good faith in relationships with all contractual counterparties.

The Company is constantly committed to using all necessary tools and measures to ensure transparency and fairness in commercial transactions.

It is mandatory:

1. Acquire and verify all necessary information regarding the commercial and professional reliability of suppliers and partners;
2. Draft in writing the assignments entrusted to service companies and/or individuals charged with protecting the Company's economic/financial interests, indicating the contents and agreed economic conditions;
3. Ensure, through the relevant functions, that payments to all counterparties are monitored regularly, including by verifying that the order holder and the payment recipient match;
4. Adopt minimum requirements for the selection of suppliers of goods and services and define evaluation criteria for the offers received.

## 4.2. Purchases of goods and services and external consultancy

Employees who purchase goods and services, including the engagement of external consultants on behalf of the Company, are required to comply with the principles of transparency, fairness, cost-effectiveness, quality, relevance, and legality, operating with the utmost diligence and in compliance with internal procedures and regulations.

The Company requires:

1. Select consultants following current procedures, based on their professionalism and competence, and assigning tasks through contracts or formal letters;
2. Include a specific clause regarding compliance with the Code of Ethics in all contracts with consultants;
3. Not to pay or offer, directly or indirectly, payments or benefits of any kind intended to influence or compensate for an official activity;
4. Not engage in illegal or collusive practices or behaviors, illicit payments, attempted corruption or favoritism;
5. Avoid exchanging gifts or acts of hospitality that do not have merely symbolic value;
6. Do not pay unjustified compensation with respect to the nature of the assignment or the practice.

## **5. Relationships with suppliers of goods and services**

### **5.1. General principles**

In its relationships with suppliers, the Company undertakes to comply with internal and legal procedures for selecting and managing supplier relationships. It will not preclude any eligible supplier from competing for a supply from the Company, adopting objective evaluation criteria in its selection process, according to clearly stated and transparent procedures.

### **5.2. Selection and management of supplier relationships**

In its relationships with suppliers, the Company adheres to the principles of honesty, loyalty, good faith, balance, fairness, diligence, effectiveness, efficiency, clarity, impartiality, transparency, and confidentiality. In particular, conduct that could cause prejudice or damage, even indirect, to the Company, or that could lead to unjustified favoritism, favoring one supplier over others, must be avoided.

When selecting suppliers, maximum participation and competition among potential suppliers must be ensured. Established internal procedures must therefore be followed to ensure the best possible supplier selection and proper management throughout the contract execution phases.

No one may solicit, nor in any case accept, directly or indirectly, undue advantages and/or gifts from suppliers, even potential ones, of the Company, if they may appear in any way connected to existing relationships with the Company or, in any case, may suggest that they are intended to acquire undue advantages.

## **6. Rules of conduct in relations with customers and competitors**

In carrying out its business and managing customer relationships, the Company scrupulously adheres to the law, this Code of Ethics, and internal procedures, and requires the same of its collaborators and employees.

In its dealings with customers, the Company is committed to availability, respect, and courtesy, with a view to a collaborative and professional relationship.

The Company and its employees are committed to strict compliance with competition and market protection laws in all jurisdictions. No employee may engage in initiatives or contacts with competitors that could be seen as violating competition and market protection laws.

## **7. Correctness and transparency in corporate accounts and corporate governance**

### **7.1 Accounting transparency and corporate information**

Corporate communications must be prepared in accordance with the principles, criteria, and rules established by the Italian Civil Code and accounting principles. In compliance with the regulations, corporate communications must meet the criteria of truthfulness, accuracy, completeness, and clarity, also to provide shareholders and third parties with a clear picture of the Company's economic, financial, and equity situation.

All directors, auditors, managers, employees and collaborators of the Company are obliged to make all reports, communications and filings in the company register, within the terms prescribed by law and to report any omission, inaccuracy or falsification of the accounting records or supporting documents of which they become aware.

To avoid giving or receiving undue payments, the following principles must be respected:

- All payments and other currency transfers made by/to the Company, including from/abroad, must be accurately and fully recorded in the accounting books and mandatory records;
- All payments must be made exclusively to legitimate recipients and for contractually formalized activities;
- No false, incomplete or misleading records shall be created, and no secret or unrecorded funds shall be established, nor shall funds be deposited in personal or non-institution accounts;
- No unauthorized use of Company funds must be made.

### **7.2 Powers of attorney and delegations**

No one must have powers of representation, direction and management outside of specific delegations and the system of authorizations and approvals for making operational, financial and investment management decisions existing within the Company.

All activities carried out by the Company or by third parties in the name and on behalf of the Company must be, under a regime of confidentiality:

- Legitimate and compliant with rules, procedures and regulations;
- Open to objective analysis and verification, with precise identification of the subjects involved;
- Based on correct and complete information.

In particular, the delegation system must ensure that:

- No individual shall be granted unlimited powers or functions that cannot be delegated by law;
- No individual shall be simultaneously delegated spending and control powers;
- The content of the delegations is compliant with the assigned responsibilities and does not overlap or conflict, even partially or potentially, with duties delegated to other subjects.

### 7.3 Protection of share capital and other obligations in relation to administration

The directors collaborate so that the auditors can carry out the control activities entrusted to them.

In the correct management of the company's assets, directors, employees, managers, collaborators and members must:

- Correctly evaluate the company's assets, goods, credits and shares, not attributing to them higher or lower values than those due;
- Follow the same criteria in the evaluations and other operations necessary/instrumental to merger or split operations with other companies;
- Not carry out illicit transactions on the share capital.

No one must try to influence the proper conduct of company meetings by deceiving or misleading.

Directors must inform their conduct in good faith and correctness, and in particular they are required to:

- Carry out their duties diligently and in compliance with the criterion of collaboration with other corporate bodies;
- Report any behavior that appears to be in conflict, even potentially, with the legislative provisions, protecting the integrity of the company's assets and disregarding, where required, the shareholders' interest in the return of their contributions;
- Verify the Company's financial statements, especially with reference to the accuracy and truthfulness of the data reported therein, before proceeding with the distribution of profits and reserves.

#### **7.4 Safeguarding and management of corporate assets**

The Company strives to ensure that the use of available resources, carried out in compliance with current legislation and the contents of the Articles of Association, and in line with the principles of this Code of Ethics, is aimed at guaranteeing, increasing, and strengthening the company's assets, to protect the Company itself, its shareholders, creditors, and the market.

The directors, employees, managers and collaborators of the Company are directly and personally responsible for the protection and legitimate use of the assets (tangible and intangible) and resources entrusted to them to carry out their functions.

None of the Company's property may be used for purposes other than those indicated by the Company itself, nor for illegal purposes.

All assets owned by the Company must be recorded in the accounting records, unless otherwise permitted by law.

#### **7.5 Duty of impartiality and conflict of interest**

Everyone must operate impartially and make decisions with rigor and transparency in carrying out all company procedures, rejecting any illegitimate pressure.

If you are subjected to pressure or requests for favors regarding your own or someone else's work, or if you receive proposals that tend to undermine your duty of impartiality,

you are expressly obliged to inform the Company through the dedicated information channels.

All employees, managers, directors, auditors, and collaborators must avoid situations that could generate any conflict of interest between personal and family economic activities and their roles within the Company.

Choices and actions must be oriented towards the best possible advantage for the Company, which to this end establishes the following rules:

- Anyone who has an interest that competes, even partially, with that of the Company, cannot carry out or collaborate in operations through which assets belonging to or managed by the Company are disposed of;
- It is not permitted to carry out business or other professional activities that compete even partially and indirectly with the interests of the Company.

## **7.6 Payment Management**

Payments relating to any transaction to which the Company is a party cannot be made in cash or bearer bank or postal deposit books or bearer securities, when the value to be transferred exceeds the limits established by law.

## 8. Health, safety and environment

The health and safety of its employees and environmental protection are primary concerns that the Company safeguards, in compliance with the principles of sustainable development and applicable legislation. To this end, the Company plans its activities by continually seeking a balance between economic initiatives and social and environmental needs, and promotes a culture of safety, risk prevention, and environmental protection among all stakeholders.

The Company carefully evaluates all situations that may generate environmental impacts, such as air emissions, waste, and noise pollution. It guarantees the safety and health of its employees and collaborators, and environmental protection. It ensures full compliance with applicable regulations, providing a safe, healthy, and suitable work environment.

Company employees, within the scope of their duties, must participate in the process of risk prevention, environmental protection, and the protection of the health and safety of themselves, their colleagues, and third parties.

Anyone who becomes aware of any inefficiencies in the protective devices or safety measures adopted by the Company is required to report them.

## **9. Relations with the mass media and information management**

Relations with the press, the media, and information, and external communications in general, are inspired by principles of truth, fairness, transparency, and prudence, and must be maintained only by individuals specifically authorized to do so.

All those who work in any capacity on behalf of the Company are required to maintain the utmost confidentiality, and therefore not to disclose or improperly request information on documents, know-how, projects, company operations, and, in general, anything learned during their work.

It is not permitted to disclose to parties outside the Company the content, effects, terms, or scope of application of measures or decisions with external effect before they have been formally implemented and communicated to the interested parties. It is not permitted to make statements, assertions, or public communications that could in any way harm or cast a negative light on the Company's position and operations.

Third parties are not permitted to access internal Company documents, whether formalized or in the process of being drafted, except in the cases and ways provided for by law and by current internal regulations.

the Company establishes that no employee and/or collaborator—unless authorized—may give interviews or make any type of statement on behalf of or regarding the Company to unqualified external parties or journalists. Anyone solicited to make statements regarding the Company to unqualified external parties or accredited journalists must refer such requests to the appropriate or authorized bodies.

Anyone who becomes aware of violations attributable to one of the aforementioned hypotheses is required to promptly inform the Company.

## 10. Prevention of the crime of corruption between private individuals

The recipients of this Code are required to:

- Do not make cash donations or grant other benefits of any kind (for example, promises of employment or use of company assets) to members of other private companies, whether senior or subordinate, with the aim of obtaining an advantage for the Company.
- Do not provide services or grant benefits of any kind to representatives of business partners and/or consultants unless such actions are adequately justified in the context of the relationship.
- Do not pay compensation or other benefits to external collaborators unless there is a justification related to the type of assignment to be performed and to current local practices.
- Do not make financial donations or grant other benefits to suppliers unless they are adequately justified in the context of the relationship or could lead to an undue advantage for the Company.
- Not to receive advantages of any kind that go beyond normal commercial or courtesy practices, or that could lead to undue preferential treatment in the management of company activities, in exchange for money or benefits of any kind.

## 11. Confidentiality

All information and documents acquired while carrying out activities for the Company are confidential. Employees and collaborators are required not to disclose data and information obtained for work-related reasons, especially regarding management plans, production processes, products, systems, negotiated or competitive procedures, databases, and personal data.

Company documentation must be archived in accordance with the internal measures adopted to ensure data security.

Information disclosed to third parties must be accurate, transparent, and truthful; disseminating false or misleading data is prohibited, under penalty of damages and criminal liability.

## 12. Privacy policy

The Company adapts and harmonizes its business processes with the legislation on the protection of personal data (Regulation (EU) 2016/679 and Legislative Decree 30 June 2003, no. 196), the Guidelines of national and European Authorities, and applicable practices through specific internal policies and procedures, in order to ensure that the processing of personal data is carried out in compliance with the rights, fundamental freedoms, and dignity of the data subjects.

The processing of personal data is carried out in accordance with the principles of Articles 5 and 6 of the GDPR, so that the data are:

- Processed lawfully, fairly and transparently (lawfulness, fairness, transparency);
- Collected for specific, explicit and legitimate purposes, and subsequently processed without incompatibility with such purposes (these guarantees also apply to any responsible subcontractors);
- Adequate, relevant and limited to what is necessary in relation to the purposes (data minimization);
- Accurate and, if necessary, updated, adopting measures to promptly erase or rectify inaccurate data (accuracy);
- Kept in a form which permits identification only for as long as is necessary;
- Processed in a manner that ensures the security of personal data, including technical and organizational measures to prevent unauthorized or unlawful access, loss, destruction or accidental damage (integrity and confidentiality).

## **13. Protection of individual personality**

The Society repudiates anyone who, through violence, threats, deception, abuse of a situation of physical or mental inferiority or of a situation of need or through the promise or giving of sums of money or other advantages, exercises over a person powers corresponding to those of the right of ownership, or anyone who reduces or maintains a person in a state of continuous subjection.

## **14. Relations with judicial and supervisory authorities**

In carrying out its business, the Company operates lawfully and correctly, collaborating with the Judicial Authorities, the Police, and any Public Official with investigative powers and conducting investigations against it.

To this end, it requires all its directors, managers, employees, and collaborators to provide maximum availability and cooperation to anyone carrying out inspections and controls on behalf of INPS, the Ministry of Labor, and any other public administration.

In anticipation of a judicial proceeding, investigation, or inspection by the Public Administration, no one must destroy or alter records, minutes, accounting records, or any type of document, lie or make false statements to the competent authorities, or attempt to persuade anyone else to provide false or misleading information to the competent authorities.

No one may undertake economic activities, assign professional duties, give or promise gifts, money, or other benefits to those carrying out investigations and inspections or to the competent judicial authorities.

Anyone who, whether personally or as a result of an employment relationship, receives subpoenas or notification of legal proceedings must immediately contact the Company's lawyers and inform the Company.

## 15. Computer security

The Company, aware of the constant changes in technologies and the high operational, organizational and financial commitment required at all levels of the corporate structure, has set itself the objective of adopting effective IT security policies; in particular, such security is pursued through ( i ) the protection of systems and information from potential attacks and ( ii ) the guarantee of maximum service continuity.

Within the scope of the above rules, anyone is prohibited from:

- A. Alter public or private computer documents having evidentiary value;
- B. Unauthorized access to the computer or telematic system of public or private entities;
- C. Unauthorized access to your computer or telematic system in order to alter and/or delete data and/or information;
- D. Possess and unlawfully use codes, passwords or other means suitable for accessing a computer or telematic system of competing entities, whether public or private, in order to acquire confidential information;
- E. Possess and unlawfully use codes, passwords or other means suitable for accessing one's computer or telematic system in order to acquire confidential information;
- F. Carry out procurement and/or production and/or distribution activities of equipment and/or software with the aim of damaging a computer or telematic system of public or private entities, the information, data or programs contained therein, or of encouraging the total or partial interruption or alteration of its functioning;
- G. Carry out fraudulent activities of interception, impediment or interruption of communications relating to a computer or telematic system of public or private entities, in order to acquire confidential information;
- H. Install equipment for the interception, impediment or interruption of communications of public or private entities;

- I. Carry out activities of modification and/or deletion of data, information or programs of private or public entities or in any case of public utility;
- J. Carry out activities that damage other people's information, data and computer or telematic programs;
- K. Destroy, damage, or render unusable public utility computer or telematic systems.

## **16. Violations of the code of ethics**

### **16.1 Reporting violations of the Code**

Anyone who becomes aware of violations of the Code of Ethics or, more generally, of internal procedures and regulations is required to promptly inform the Company through the designated channels. Everyone is guaranteed anonymity and the utmost confidentiality in the processing of information received, in compliance with privacy legislation.

### **16.2 The sanctioning system**

Violation of the principles established in this Code compromises the relationship of trust between the Company and its directors, employees, managers, consultants, collaborators, customers, suppliers, partners and anyone who has dealings with the Company in any capacity.

Consequently, any violator of the individual rules of conduct prescribed by this Code of Ethics will be subject to disciplinary sanctions, which may include termination of employment or collaboration contracts. The Company will prosecute violations of this Code through appropriate and proportionate disciplinary measures, commensurate with the seriousness of the violation and its possible repetition.

The application of disciplinary sanctions for violations of the rules of conduct and failure to comply with company provisions is independent of the initiation of legal action and its outcome, and therefore is independent of the criminal nature of the conduct.

The disciplinary system adopted by the Company, in line with the provisions of the Civil Code, the Workers' Statute, and the applicable National Collective Bargaining Agreements, is available for consultation at Human Resources.

## **17. Whistleblowing**

All violations of the Code of Ethics or other potential wrongdoings of which the recipients become aware in the context of the Company's activities through the platform available on the company's intranet site, which allows the compilation, sending, and receiving of reports of alleged wrongdoing, communicating confidentially with the whistleblower without knowing their identity.

The employee who reports the matter may not be disciplined, demoted, fired, transferred, or subjected to any other organizational measure that has a direct or indirect negative impact on the working conditions resulting from the report. The adoption of measures deemed retaliatory, as referred to in the previous paragraph, against the reporting person must in any case be reported to ANAC by the interested party or by the most representative trade unions in the company where they were implemented. This protection extends to workers and collaborators of companies supplying goods or services that perform work for the Company.

Discriminatory or retaliatory actions taken by the Company are void. A whistleblower who is dismissed as a result of the report will be reinstated in their position pursuant to Article 2 of Legislative Decree No. 23 of March 4, 2015.

The report is exempt from access as provided for by Articles 22 et seq. of Law No. 241 of 7 August 1990, and subsequent amendments.

The Company protects whistleblowers from any form of retaliation, discrimination, or penalization and, in any case, ensures the utmost confidentiality regarding their identity, without prejudice to legal obligations and the protection of the rights of the Company or of the persons accused wrongly and/or in bad faith.

## **18. Dissemination and observance of the code of ethics**

Knowledge and compliance with the Code of Ethics by all its recipients are essential for the Company's transparency and image.

To this end, copies of this Code will be available on the Company's website, at the registered office and in any case at Human Resources.

