



CODE OF ETHICS

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1. RECIPIENTS

The recipients of the Code of Ethics adopted by **POLIS S.r.l.** (the "Code"), who undertake to comply with its rules, are:

- the directors and managers of the company (collectively referred to as the *senior management*).
- The employees of the company (subordinate staff members, who *report to a superior in the organizational hierarchy, such as a manager or supervisor*).

Based on specific contractual clauses, the following external parties are also included among the recipients of the Code and required to abide by its rules:

- Freelance collaborators, consultants and other self-employees engaged by the company in any capacity.
- Suppliers and partners of the company (including the members of joint ventures and other temporary grouping of companies).

The above recipients have a moral duty to adhere to and abide by the ethical standards of conduct set forth in the Code, in order to pursue the achievement of the goals of the company according to the principles of integrity, transparency, legality, impartiality and prudence, and in compliance with the applicable national and international regulations.

In particular, the recipients are required to:

1. conduct themselves in accordance with the Code;
2. promptly report any breaches of the Code to the Management;
3. request, where necessary, interpretations or clarifications of the principles enshrined herein.

The rules of the Code are an integral and essential part of the contractual obligations of all staff members, pursuant to Article 2104 of the Civil Code.

2. INTRODUCTION

The object of **POLIS S.r.l.** is the production, processing, post-processing, wholesale and retail marketing, import and export of chemical, polymeric and assimilated products as well as the construction, assembly and sale of technological equipment.

The Code expresses the commitment to observe the company's ethical principles in the implementation of its object, and all other related activities, which commitment is undertaken by the company as a whole and by the persons working for or collaborating with the company, in any capacity whatsoever, and regardless of whether or not they have the authority to represent the company in relations with third parties.

POLIS S.r.l. adheres to the principles set forth in the Code in the performance of its internal and external activities and operates in the belief that it is necessary to pursue ethical values, in the conduct of its business activities, as a priority and consistently with the aims and objectives of its articles of association.

By adopting the Code, **POLIS S.r.l.** places the legitimate expectations of its stakeholders in the forefront and at the core of its objectives.

For the purposes of the Code, "stakeholders" means all parties – directors, managers, employees, collaborators, lenders, customers, shareholders, suppliers, partners, government entities, etc. – who are significantly associated with the company and whose interests are affected, in different ways, by the company's business activities, in a manner that is consistent with its corporate policy.

In particular, relations with stakeholders, at all levels, must be based on the principles of legitimacy, fairness, cooperation, transparency, loyalty and mutual respect.

The Code is therefore aimed at establishing and maintaining proper relations with its stakeholders, and has been autonomously adopted, for general and mandatory application, to ensure that the company's business operations are consistently inspired by specific ethical principles, which all recipients are obliged to adhere to regardless of the nature of their relationship with the company.

The Code does not replace – and does not overlap with – other internal and external legal and/or regulatory sources but stands as a document that integrates and reinforces the contents thereof,

which shall be interpreted and applied in accordance with the principles and rules of the Code, especially as regards the ethical profile of the company's conduct.

To this end, the Code sets out, by way of example only, the mutual rights, duties and responsibilities of the company towards its stakeholders (employees, suppliers, customers, partners, etc.), and of the latter towards the organisation, with the aim to recommend, promote or prohibit certain conduct, in line with the ethical principles described below and which must consistently inspire the company's activities and operations.

Therefore, the Code constitutes a set of principles whose observance has been deemed of fundamental importance for the regular operation of the company, the reliability of its management and its reputation, on which its operations, conduct and relations, both internally and externally, must consistently be based.

The Code features the following sections:

- its scope and recipients;
- the general ethical principles on which the company intends to base its actions;
- the general rules of conduct to be followed by the recipients, in implementing the general ethical principles;
- the rules of conduct inspiring relations with the stakeholders, which constitute a non-exhaustive example of the obligations and prohibitions that recipients must adhere to;
- the sanctions applied for breaches of the Code by persons anyhow linked to or associated with the company, under service or collaboration contracts, regardless of the nature of the relationship.

The company has put into place a certified quality management system, in accordance with the ISO 9001 standard and believes that the observance of principles of conduct based on ethical values is of fundamental importance for its economic growth, as well as its reliability and reputation.

This Code has been drawn up specifically to translate ethical values into principles of conduct, which the recipients of the Code are required to follow in the conduct of their work.

Furthermore, the set of principles contained in the Code is key to preventing the unlawful conduct envisaged by Legislative Decree 231/2001 and constitutes an integral component of the Organisation, Management and Control Model adopted by the company under Italian law.

The Code is available in hard copy and as a digital document at the HQ of **POLIS S.r.l.**

It is the responsibility of the Management to ensure that the ethical values and principles of conduct contained in the Code are communicated to all recipients and are effectively understood and adhered to by them.

Recipients are therefore required to read and endeavour to fully understanding the Code and any implementation rules that may be made available in support thereof.

3. THE ETHICAL VALUES OF POLIS S.r.l.

In achieving its objectives, the company is inspired by the following values, which are binding on the recipients of the Code:

3.1 Integrity

Recipients shall comport themselves in a professional and responsible manner, striving to resolve situations in which potential conflicts may arise and ensuring that their conduct is grounded on honesty, morality and fairness.

All staff and management members, at all levels within the company organisation and in the performance of their duties, shall not take decisions or perform activities that conflict with the interests of the company or are incompatible with the duties of their office.

3.2 Transparency

Transparency is the key to all relations between recipients and stakeholders, the former being committed to consistently providing clear, complete, timely and truthful information and disclosures.

3.3 Legality

Recipients comport themselves consistently with the company's internal procedures and all applicable national and international regulations. The management, in particular, must always operate in accordance with the principles of fairness and equity, since they represent a model for all staff members and collaborators.

The company, as a business organisation and a producer of wealth, jobs and technology, discourages any kind of corrupt practices, bribery or other violations of the law, for its own protection.

3.4 Impartiality

Recipients shall conduct themselves in a manner that is fully respectful of the personal characteristics of each individual, encouraging and rewarding integrity and a sense of responsibility, respecting diversity and repudiating any possible discrimination based on age, health condition, gender, religious beliefs, ethnic origin, political and cultural opinions, and personal or social condition.

The company is committed to developing the skills and competencies of its staff members, by pursuing a policy based on equal opportunities and merit, viewing professionalism as a guarantee for the community at large and a fundamental prerequisite for achieving its objectives.

Therefore, employee selection and recruitment, and career development procedures, shall be based solely on the objective evaluation of performance, without any discrimination whatsoever.

3.5 Prudence

Recipients shall act in full awareness of the relevant risks facing the company, with the objective of achieving sound risk management. This value is embodied in a prudent conduct, especially when their actions and decisions may cause injury to persons and damage to property.

3.6 Strategic value of human resources

Human resources are a great asset of the company.

The full involvement of human resources at all levels, in teamwork and in sharing the objectives, and their protection and promotion, enables the company to be constantly at the disposal of its customers, committing itself to delivering efficient service and ensuring compliance with the promised requirements.

3.7 Social responsibility

The company considers its social function a priority. This consists in offering a fundamental public service that meets the needs of the community and the environment in which it operates.

Accordingly, it undertakes to:

- consistently improve its occupational health and safety conditions, through technological and organisational innovation and the definition of ad hoc procedures, and to monitor the proper implementation thereof;
- protect the health and safety of all staff members, in all workplaces and working conditions;
- guarantee the rights of the public, while respecting the environment.

The company pursues the public interest underlying its operations, the community interest and, more generally, respect for the principles of integrity and transparency.

3.8 Whistleblowing regulations and reports

In accordance with Legislative Decree No. 24 of 10 March 2023, implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (the so-called "**Whistleblowing Decree**") – which stipulates that all private-sector organisations with at least 50 employees must put into place whistleblowing management procedures – **Polis S.r.l.** has defined a company-wide Whistleblowing Management Procedure, which consists of the following main elements:

A. WHISTLEBLOWING POLICY

The company has introduced whistleblowing guidance, in accordance with the relevant legislation, for reporting any actions in breach of internal and external rules, unlawful or fraudulent conduct by company employees, or violations of the principles and rules of conduct set forth in the Code.

The whistleblowing policy also provides guidelines to ensure the confidentiality of the reports and of the personal details of both the whistleblower and the alleged wrongdoer, and the protection of the whistleblower from any retaliation, discrimination or other unfair treatment as a result of the reporting.

Finally, the policy regulates the roles, procedures and measures put in place under the whistleblowing legislation.

The whistleblowing regulations are available for consultation at the HR Office.

B. WHISTLEBLOWING REPORT MANAGEMENT

Incoming whistleblowing reports are managed by the company according to a specific procedure introduced in accordance with the whistleblowing legislation.

The procedure is based on Legislative Decree No. 24 of 10 March 2023, implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 ("Whistleblowing Decree").

The company has implemented a dedicated IT platform as the preferred channel for sending and handling reports, which can be accessed at www.polisweb.it, in the "Whistleblowing" section.

The procedure adopted by the company will be reviewed in the event of any regulatory changes, on a yearly basis at least.

A copy of the Whistleblowing Procedure is distributed to all employees and can be consulted in the dedicated IT platform.

C. APPOINTMENT OF THE CHIEF WHISTLEBLOWING OFFICER (RSIS) AND ASSISTANT

The Internal Rules and the Procedures for Handling Whistleblowing Reports provide for the appointment of a Chief Whistleblowing Officer and his or her assistant, who are responsible for:

- i. ensuring the proper performance of the whistleblowing management process and compliance with the principles and guidelines laid down in the relevant whistleblowing legislation and the Whistleblowing Report Management procedure.
- ii. Collecting the reports and carrying out investigations, as necessary, directly or indirectly, with the assistance of the competent structures inside and/or outside the company, in accordance with the principles of protection and confidentiality, consisting in establishing whether the allegations of wrongdoing are credible and, to this end, acquiring any further information to fully verify the facts.

These roles, whose names are made known to employees by means of an internal communication, are the Chief Whistleblowing Officer (RSIS) and Assistant.

4. PRINCIPLES OF CONDUCT

Recipients shall comply with the following principles of conduct, based on the ethical values set out above, when carrying out their activities.

Under no circumstances may the pursuit of the interest or advantage of the company justify dishonest or unlawful conduct.

4.1 In relations with customers and competitors

Relations with customers and competitors must be grounded on integrity, transparency, legality and impartiality.

In particular, recipients, depending on their role in the company, must undertake to abide by the customers' needs in performing their activities, without promoting or favouring their own interests and taking advantage of their position.

POLIS S.r.l., being aware that the quality of its products and services is key to the company's success, is committed to guaranteeing adequate quality standards, according to predefined levels, and to using modern methods for verifying and measuring the level of customer satisfaction to design any corrective and improvement measures, and undertakes to consistently respond to suggestions and complaints from customers, and their protection associations, using suitable and timely communication systems (mail, email, telephone, internet sites).

4.2 In relations with staff members

The company recognises the centrality of its human resources, in the belief that the key factor for ensuring the success of the company is the professional contribution of the people who work for it and on its behalf, within a framework of loyalty and mutual trust.

In addition to the training required by the applicable regulations, ongoing training is carried out for all staff members and is aimed at developing the skills and competences of each individual and the full utilisation of human resources in their work activities.

The HR management ensures equal opportunities for all, guaranteeing fair treatment based on merit and without discrimination.

Employees are hired under regular employment contracts and no irregular employment is tolerated. The company also undertakes to protect the moral integrity of its employees, preventing any form of unlawful conditioning or undue hardship. Therefore, it safeguards staff members from acts of psychological violence and opposes any discriminatory attitude or behaviour that can be harmful to their beliefs and preferences.

Sexual harassment or intimidating and hostile attitudes are not tolerated, either within or outside the company, nor does the company tolerate the presence, during work and at the workplace, of employees under the influence of alcoholic, psychotropic and narcotic substances or who engage in dealing narcotic drugs.

4.3 In relations with self-employed persons, suppliers and partners

Recipients, depending on their role in the company, must conduct towards their freelance and self-employed collaborators, suppliers and partners in accordance with the ethical values of **POLIS S.r.l.**.

Recipients, depending on their role in the company, must apply objective and documentable criteria in selecting and managing their freelance and self-employed collaborators, suppliers and partners, seeking the maximum competitive advantage for the company, based on the quality and price of the goods or services, as well as the prospected warranties and aftersales assistance, without any discrimination among potential alternatives, in compliance with the applicable law.

Recipients must not accept or seek to obtain from their freelance and self-employed collaborators, suppliers and partners any benefits or concessions that might in any way influence their judgement in the selection process.

Recipients, in the specific cases where it is deemed relevant, must ensure that all freelance and self-employed collaborators, suppliers and partners formally accept the commitment to comply with the Code, effectively operate in a manner consistent with the Code and fully comply with the applicable occupational health and safety regulations and not make use of exploitative working methods and practices, including child labour.

4.4 In relations with public-sector organisations

Only specifically authorised recipients shall engage on behalf of the company with local, national, EU and international public-sector organisations, in accordance with the applicable legislation and on the basis of the company's ethical values.

Relations between the company and public officers or providers of public services, namely, bodies, representatives, agents, members, employees, consultants, persons responsible for public functions,

public institutions, public administrations, public bodies, including financial bodies, local, national or international public-sector organisations or companies shall be managed likewise.

In cases of participation in calls for tenders for contributions or subsidies, in calls for tenders for contracts or supplies, or in general when requesting any benefit from public-sector organisations, the company aims to operate in accordance with the law, with the utmost transparency and integrity. Without prejudice to the relevant legislation, recipients are prohibited from engaging in the following conduct, either directly or indirectly, in connection with their relations with public-sector organisations:

- considering or proposing employment and/or business opportunities that may benefit employees of public-sector organisations, public officers and providers of public services in a personal capacity, or procure a benefit for them in any way;
- offering, or otherwise providing, accepting or encouraging gifts, favours or business practices or actions not inspired by the most open principles of transparency, fairness and loyalty and, in any case, which do not comply with the applicable legislation;
- promising or offering money, goods or, more generally, utilities of any kind to public officers, the providers of public services or the employees of public-sector organisations, while engaged in the performance of their duties, in exchange for acts aimed at promoting and furthering their personal interests or the interests of the company, or acts contrary to their duties;
- soliciting or obtaining confidential information that could compromise the integrity or reputation of either party or otherwise violate the equal treatment and public evidence procedures of public-sector organisations or public officers.

Generally speaking, recipients, in their relations with public-sector organisations, are required to comply with the law and to observe the utmost transparency, clarity and fairness so as not to lead the institutional decision-makers they engage with, in any capacity, to arriving at biased, false, ambiguous or misleading conclusions.

The disclosures made to public-sector organisations must contain only absolutely truthful statements and information, be complete and be based on valid documents to ensure their effective assessment.

4.5 In relations with supervisory authorities

Recipients, depending on their role in the company, when implementing the values of integrity, transparency and legality and in consideration of the company's operating in markets subject to the supervision of specific authorities, undertake:

- to cooperate as fully as possible in any inspections that should be carried out, by promptly making available any documents that the inspectors may request;
- not to engage, in general, in any conduct that obstructs the exercise of supervisory functions, including in the case of inspections by public supervisory authorities (express opposition, groundless refusals, or even obstruction or failure to cooperate, by means of delays in the communication or provision of documents).

4.6 In the handling of confidential or privileged information

Recipients who become aware of confidential or privileged information, depending on their role in the company and during the performance of their duties, shall comport themselves with the utmost integrity, transparency, legality and impartiality, and shall therefore:

- comply with the applicable legislation on the protection and processing of personal data;
- in general, forgo using privileged information, which is of a confidential nature and not available to the general public, for the purpose of purchasing, selling or otherwise engaging in (either directly or through intermediaries) or advising others to engage in transactions concerning financial instruments; or forgo undertaking activities or actions that may be considered in competition with those of the company.

Recipients who, depending on their role in the company, become aware of confidential information shall not disclose it to third parties except for official or professional reasons and only with the authorisation of their superiors and in accordance with the applicable regulations.

Recipients undertake to standardise their conduct so that the circulation of documents containing confidential information, internally and among third parties, is organised attentively and scrupulously, to avoid undue disclosure and prejudice to the company.

Recipients shall view information not in the public domain as strictly confidential and to be used solely in connection with their work. In particular, recipients are prohibited from consulting or using confidential data for non-work-related purposes.

4.7 In relations with the media

Recipients, depending on their role in the company and in implementation of the values of integrity, transparency, legality and impartiality, undertake to provide information to press outlets, and the mass media in general, only if formally authorised to do so.

In particular, recipients are prohibited from intentionally providing cooperation or support aimed at:

- the publication or dissemination of false news, or engaging in sham transactions or other fraudulent or deceptive conduct relating to the company's services and financial activities, and which are likely to significantly affect the value of the company;
- disseminating false or misleading information, rumours or news concerning the company and the Group on the Internet or through any other means of communication.

4.8 In bookkeeping and the disclosure of economic and financial information

The company strives to maintain a reliable governance and accounting system in order to prepare and publish accurate and complete economic and financial data for a clear, fair and accurate representation of management operations, implementing the values of integrity, transparency, legality and prudence.

Moreover, the company endeavours to establish and use appropriate tools to identify, prevent and manage risks of any kind, fraud and misconduct.

Recipients, depending on their role in the company, undertake to ensure that accounting entries, and the related documents, are always based on accurate, exhaustive and traceable information, and reflect the nature of the operations to which they refer, in accordance with both external rules (legal provisions and accounting standards) and internal policies, regulations and procedures; moreover, they must be accompanied by the relevant supporting documents for objective analysis and verification.

All recipients, howsoever involved in preparing the financial statements and other corporate disclosures required by law, must comport themselves in a proper, transparent and collaborative manner, in accordance with the applicable law and regulations and company procedures, in order to provide shareholders, and the financial markets, with true and accurate information concerning the company's economic and financial situation

4.9 Managing conflict of interest

All recipients, depending on their role in the company, must ensure that every business decision is taken solely in the interest of the company. Therefore, they must avoid any situation of conflict of interest between their personal activities and the duties or role held in the company, to abide by the values of integrity, transparency, legality and impartiality.

If a recipient finds him/herself in a situation that may constitute or determine a potential or actual conflict of interest, he/she must promptly report the circumstance, in writing, to his/her superior, so that the situation may be examined, and any remedial action defined. In the case of directors, they must communicate their situation to the board of directors and abstain from taking part in the ensuing resolution.

4.10 In the preservation of corporate assets

Recipients may not perform activities that are not strictly connected with their official duties and/or that conflict with the interests of the company during working hours and using working tools. In particular, it is forbidden to use company tools and resources for unlawful purposes or which conflict with the principles of the Code.

Each recipient, in implementation of the values of legality and prudence, is responsible for the protection and preservation of the company's tangible and intangible assets, assigned to him/her for the performance of his/her duties, as well as for using them properly and in accordance with the company object.

4.11 In occupational health and safety and environmental protection

The company operates along the entire value chain, striving for excellence in quality and with a great focus on occupational health and safety and environmental protection.

Therefore, the company, in implementing its values of legality and prudence, counters any conduct capable of endangering the health and safety of people and the integrity and wholesomeness of the environment.

Against this backdrop, **POLIS S.r.l.** is committed to protecting and safeguarding the environment and the health and safety of recipients, by implementing all the appropriate initiatives to achieve this end.

Therefore, the company implements its operational decisions in accordance with the applicable legislation and taking into account the relevant environmental issues.

When collecting, transporting and disposing of waste, all recipients are required to scrupulously adhere to the applicable regulations and it is strictly forbidden, in particular, to engage in illegal waste processing or trafficking.

The recipients of the Code are obliged to collect and transport waste solely in accordance with the legal authorisations; to deliver waste only to sites authorised for this purpose and after examining the relevant authorisation and ascertaining the appropriateness of the waste storage and disposal procedures.

Recipients are prohibited from making false or incomplete declarations concerning the nature of the waste transported and disposed of, or from making false statements in the certifications required by law.

Anyone who becomes aware of a breach of the above rules of conduct shall immediately notify their line manager/supervisor.

The company is aware of its role in guaranteeing the health and safety at work of its employees, as required by law.

The fundamental principles and criteria guiding all decisions, at any level, relative to occupational health and safety are as follows:

- avoiding risks;
- assessing risks that cannot be avoided;
- minimising unavoidable risks;
- adapting the job to the worker, in particular with regard to working out the staff complement and allocating tasks and the choice of work methods and equipment;
- taking into account the degree of technical development;
- where possible, replacing dangerous activities with safe or at least less dangerous activities;
- planning prevention, as a consistent and technologically advanced set of resources, implemented across the workplace and functionally designed to protect the persons who work for or on behalf of **POLIS S.r.l.**;
- prioritising collective over personal protection measures wherever possible;
- providing adequate training and instruction to workers, making them aware of the legal and technical rules concerning the protection of their own health and safety together with that of the other persons they interact with in the performance of their duties.

All **POLIS S.r.l.** officers and employees, at all levels of the organisation, are required to adhere to and abide by the rules of the Code, particularly when making and implementing operational decisions.

These principles inspire the Risk Assessment Document prepared by **POLIS S.r.l.**, to which reference is made, and which is illustrated to the workers during training and information activities, according to the workers' duties.

Recipients undertake to:

- take care of their personal health and safety and that of other persons at the workplace who may be affected by their actions or omissions, in accordance with their training and the instructions and equipment provided by the employer;
- take care of the cleanliness of the environment, which could be impaired by their actions or omissions, in accordance with their training and the instructions and equipment provided by the employer;
- report to their employer, line manager or supervisor any anomalies and/or malfunctions encountered in the use of work and protection equipment and, in any case, any other hazardous conditions for themselves, for other people and for the environment, of which they become aware.

Recipients, depending on their role in the company, undertake not to lend their support, whether directly or indirectly, to any conduct, including by third parties, that contrasts with the principles set forth herein, while respecting the organisational autonomy of such third parties.

In particular, recipients are obliged to report potential and obvious risk situations of which they become aware so that the company is put in a position to take the necessary risk prevention measures and protect the corporate image.

5. THE ETHICAL VALUES OF POLIS S.r.l.

5.1 Implementation of the Code of Ethics

The Code is adopted following approval by the Sole Director of **POLIS S.r.l.**

Any updates to the Code will be adopted by subsequent resolution, as a result of possible organisational changes within the company, changing external scenarios, or on the basis of experience accrued over time.

5.2 The Internal Control System

The company disseminates, at all levels, a business culture grounded on the awareness of the importance of control in governance and the adoption of a control-oriented mentality.

This translates into a positive attitude towards promoting control mechanisms by the governance bodies and the management, at all levels, in view of the contribution they give to improving overall efficiency.

The term "internal control" encompasses all the instruments necessary or useful for directing, managing and auditing the company's activities, with the aim of ensuring compliance with the law and company procedures, protecting company assets, efficiently managing activities and providing accurate and complete accounting and financial data.

All staff members, within their individual remit, are responsible for the definition and proper functioning of the Internal Control System through line controls, consisting of the set of control activities carried out by the individual operating units on their processes.

5.3 System for implementing ethical and control principles

The management aims to:

- facilitate the integration of ethical values and conduct within corporate decision-making processes;
- monitor the compliance of actions and conduct with the rules of conduct;
- suggest the revision of company procedures in the light of the Code as constantly updated.

In particular, the management, besides monitoring the conformity of actions and conduct with the Code, also has the task of:

- clarifying, through advisory opinions, the meaning and application of the Code;
- establishing and disseminating the operational procedures through which anyone can communicate news about possible breaches of the Code;
- examining the reports of breaches received by promoting appropriate inquiries;
- protecting any whistleblowers against retaliation;

- communicating the results of the inquiries to the competent company bodies in order to take the most appropriate measures;
- defining, in agreement with the competent company bodies, communication and training programmes for employees aimed at improving their knowledge of the objectives and contents of the Code and its updates;
- verifying the need for amendments/supplements to the Code as proposed by collaborators.

6. MEASURES TO PROMOTE COMPLIANCE WITH THE CODE

The management examines incoming reports of breaches of the Code of Ethics and the company rules.

The recipients of the Code are obliged to report the following to the management (by way of example only):

- any breach or suspected breach of the organisation, management and control model and/or of the Code and the lines of conduct; reports may be submitted by explicitly requesting the adoption of measures capable of ensuring the highest possible confidentiality relative to the name of the whistleblower, also in anonymous form;
- any measures and/or notices from law enforcement or other authorities, of which they become officially aware, concerning offences under Legislative Decree 231/2001, which risk impacting on the company.

7. SANCTIONS

The rules set forth in the Code form an integral part of the contractual obligations undertaken by recipients and all persons engaging in business relations with the company.

Any breaches thereto shall constitute a breach of recipients' contractual obligations, which shall entail consequences such as termination of their contract or engagement and possibly claims for compensation.

In particular, the breach of the Code by the company's employees shall give rise, if the necessary conditions are met, to disciplinary sanctions, which will be applied in accordance with the Law and the applicable National Collective Labour Agreement and in proportion to the seriousness of each individual case.

The investigation of any breaches, the management of disciplinary proceedings and the application of sanctions remain the responsibility of the relevant corporate functions.

In the event of a breach committed by managers, the company shall assess the relevant facts and the conduct engaged in and take appropriate action against those responsible pursuant to the law and the applicable National Collective Agreement, bearing in mind that such breaches constitute a breach of the obligations arising from the employment relationship.

In the event of a breach committed by collaborators, consultants or other third parties linked to the company by a contractual relationship other than an employment relationship, the company shall, in the more serious cases, terminate the contractual relationship, without prejudice to any claim for compensation if such conduct causes damage to the company, irrespective of the termination of the contractual relationship.

Anyone who becomes aware of non-compliant conduct or breaches of the Code by any person having relations with the company shall promptly inform the management in writing and in non-anonymous form.

The confidentiality of the whistleblower's identity is ensured, without prejudice to legal obligations.