CODE OF ETHICS

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1. INTRODUCTION

This Code of Ethics brings together the ethical principles and values that guide the corporate culture of the Plastforge Group and which must inspire the conduct and behaviour of those who work in the interest of the individual entities: **Coggiola S.r.l.**, **Coggiola Nordest S.r.l.** and **Minini & C. s.r.l.** (hereinafter, jointly the "Companies" or individually the "Company") both inside and outside the corporate organisation.

The Code is an essential element of the respective Organisation, Management and Control Models **adopted independently by each Company** pursuant to Legislative Decree no. 231/2001.

It is important that each Company clearly defines the set of values it recognises, together with the responsibilities it assumes both inside and outside the Company itself.

All the Company's activities must be carried out in compliance with the law, within a framework of fair competition, with honesty, integrity, fairness and good faith, respecting the legitimate interests of customers, staff, shareholders, commercial and financial partners, and the community. All those who work at and/or for the Company or collaborate with it, without distinction or exception, are committed to observing and enforcing these principles within their own functions and responsibilities. The belief of acting to the advantage of the Company can in no way justify the adoption of behaviours that conflict with the principles, values, and rules of conduct expressed in this Code, the observance of which is of fundamental importance for the good functioning, reliability, and reputation of the Company itself.

2. RECIPIENTS AND SCOPE OF APPLICATION

2.1 Recipients and scope of application of the Code of Ethics

The recipients of the Code of Ethics are:

- people linked by an employment relationship with the Companies ("Employees");
- the members of the Board of Statutory Auditors (or Legal Auditors) of each Company, where appointed;
- the members of the respective Boards of Directors of the Companies (collectively, the "Board of Directors"; individually, the "Directors");
- consultants, external collaborators, commercial/financial partners, proxies and, in general, third parties operating on behalf of or in any case in the interest of each Company (the "Collaborators").

Without prejudice to the above, the following definitions apply:

- "Recipients": Employees, the Board of Statutory Auditors, the Board of Directors and Collaborators;

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– "Corporate Bodies": the Board of Statutory Auditors and the Board of Directors.

All Recipients are obliged to respect the Code and must adapt their behaviour to the principles established in it. In particular:

– Directors must be inspired by the principles of the Code when setting the objectives pursued by the Company;
– The members of the Board of Statutory Auditors must ensure compliance with and observance of the principles of correct administration in the exercise of their functions pursuant to Art. 2403 of the Civil Code;
– Employees, in compliance with current laws and regulations, must adapt their actions and behaviours to the principles, objectives and values of the Code;
– Collaborators must align their conduct and professional practices with the principles contained in the Code.

All Recipients are required to know the Code and the rules expressed in it; they must refrain from engaging in behaviours contrary to them and must actively contribute to its implementation and updating.

Violations or alleged violations of the Code, of the Model or of the 231-relevant procedures can be reported through the internal reporting channel adopted by the Company, according to the methods indicated in the Whistleblowing Procedure and in the Model. The Recipient may contact their manager for clarification on the interpretation or application of the rules of the Code, provided that such communication does not constitute a reporting channel replacing the internal channel.

The Company is committed to promoting and ensuring knowledge of the Code among all Recipients, distributing it through specific and appropriate communication activities (e.g., posting on the company notice board, delivery to all staff, dedicated sections on the intranet and/or on the company website). The Code will also be brought to the attention of all those with whom the Company maintains business relationships. Any update, modification and/or integration of the Code will be promptly communicated to all Recipients by suitable means.

2.2 Monitoring and implementation of the Code of Ethics

The Company is committed to ensuring, also through the adoption of all appropriate initiatives:

– the maximum distribution of the Code among the Recipients;
– the in-depth study and updating of the Code, in order to adapt it to the evolution of reference values and relevant regulations;
– the provision of cognitive and clarification tools regarding the interpretation and implementation of the rules of the Code;
– the carrying out of checks regarding any news of violation of the rules of the Code;

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- the evaluation of the facts and, in case of a confirmed violation, the adoption of adequate disciplinary measures;
- that no one can suffer retaliation of any kind for having reported possible violations of the Code or of the reference rules.

Each Company undertakes to enforce the rules of the Code also through the establishment of its own autonomous Supervisory Body, which is responsible for monitoring and control tasks regarding the implementation of the Code itself with reference to the individual legal entity.

3. THE COMPANY'S VALUES AND PRINCIPLES

3.1 Principles

Recipients must operate in compliance with the values and principles of the Company (the "Principles"), which they have the duty to know and adopt as their own.

Legality

Recipients are required to comply with current laws and regulations, both national and international.

Honesty

In every internal and external relationship, Recipients must behave with transparency, integrity, and honesty and must not pursue personal goals and/or corporate interests in violation of this Code and the Model.

Fairness

The behaviour and activity of the Recipients must be inspired by maximum fairness, also in relationships with colleagues, suppliers, customers and, more generally, with all those with whom they come into contact due to the functions performed. This principle, in addition to compliance with the procedures of the Model and company policies, implies that situations of discrimination and conflict of interest must be avoided.

Responsibility

In developing the corporate mission, the behaviour of the Recipients must be responsible and attentive to the implications and consequences of their actions, also in light of the Principles set out in this Code.

Impartiality

In compliance with the guiding Principles of its action in conducting business and activities, the Company does not tolerate discriminatory behaviour of any nature — racial, sexual, or based on religious belief, ethnic origin, language, and nationality of individuals. This also implies the application of the principle of equal opportunities in the management and daily operation of corporate life.

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Transparency

The Company considers the truthfulness, completeness, and accuracy of the information provided both inside and outside the Company to be essential for conducting its business and for corporate life.

Excellence

Standards of effectiveness and efficiency must be pursued in every area of activity. Recipients guarantee commitment and professional rigour in order to provide performance aimed at excellence.

Competition

The Company considers fair competition as a value and operates in the market in compliance with the principle of fair competition and fairness.

Separation of roles and powers

The Company develops and improves its organisational system in order to guarantee internally the principle of separation of roles and powers between those who execute, those who verify, and those who approve. Operating methods are planned and described in the company policies.

Human resources satisfaction

The Company seeks the satisfaction of its staff by supporting all initiatives aimed at obtaining a dynamic work environment, inspired by motivation and involvement, favouring teamwork, encouraging the acquisition of new skills, and capable of measuring, recognising, and rewarding the contribution of every single individual.

The Company involves its Employees in the corporate business, guaranteeing a work climate based on attention, listening, trust, and professional recognition, also through the care of workplaces and working conditions that protect the physical and psychological integrity of people.

To enhance the skills of its human resources, the Company provides the same training, professional updating, and development tools.

Community and Environment

The Company is aware of the social role it plays in the community and of the environmental aspects that interact with its activity in the territory and in the community.

Confidentiality

The Company acts respecting the confidentiality of the information acquired while carrying out its activity, whether belonging to its Corporate Bodies, Employees, or Collaborators.

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3.2 Obligations for staff

Staff are required to know the rules contained in the Code, as well as the reference rules governing the activity carried out within their department.

In particular, the Company's Employees have the obligation to:

- refrain from behaving contrary to the rules of the Code;

- contact their managers in case of need for clarification on how to apply them;

- report, through the internal channel adopted by the Company according to the procedures provided for by the Whistleblowing Procedure, any news — directly observed or reported by others — regarding possible violations of the Code, the Model, or 231-relevant procedures;

- report, through the internal channel, any request or pressure received to violate the provisions of the Code;

- collaborate with the subjects appointed to verify possible violations, respecting confidentiality provisions.

Employees may not conduct personal investigations or disclose news outside the channels provided by the Model and the Whistleblowing Procedure.

Anyone who believes they have suffered retaliation as a result of a report made may report it through the internal channel or to ANAC (National Anti-Corruption Authority), according to the protections provided for by Legislative Decree 24/2023 and the Whistleblowing Procedure.

3.3 Obligations towards Collaborators

Employees and Corporate Bodies, within their competencies, in their contacts with Collaborators will take care to:

- adequately inform them about the commitments and obligations imposed by the Code;

- demand compliance with the obligations directly affecting their activity;

- adopt appropriate internal initiatives, if within their competence, or external ones in the event of failure by Collaborators to comply with the obligation to conform to the rules of the Code.

3.4 Control activities

It is the Company's policy to spread at all levels a culture characterised by awareness both of one's own responsibilities at an individual and collective level, and of the existence of controls, as well as characterised by the assumption of a mindset oriented

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towards the exercise of control. The attitude towards controls must be positive because of the contribution they make to improving efficiency.

Internal controls mean all the tools necessary or useful to direct, manage, and verify the company's activities, with the aim of ensuring compliance with laws and company procedures, protecting company assets, efficiently managing activities, and providing accurate and complete accounting and financial data.

The Company has described the controls having specific relevance for the implementation of the Model in the Model itself. In any case, the responsibility for creating an effective internal control system is shared at every level of the organisational structure; consequently, all staff members, within the functions performed, are responsible for the definition and correct functioning of the control system.

Everyone must feel responsible as the custodian of the corporate assets (tangible and intangible) that are instrumental to the activity carried out. No staff member may make improper use of the Company's assets and resources or allow others to do so.

4. RULES OF CONDUCT

4.1 Compliance with the law

Within their activities, all subjects operating on behalf of the Company must act within the framework of current laws and regulations, aligning their behaviour with the values and Principles of this Code of Ethics.

Recipients must refrain from engaging in conduct that violates laws, regulations, and rules of the National Collective Labour Agreement (CCNL) applied to them and/or their contract and, when acting, must always consider that it is everyone's duty to behave with integrity and transparency.

Laws, regulations, and contracts represent minimum compliance standards, which are further improved based on corporate objectives of ethical and strategic interest.

Employees and Corporate Bodies are also required to comply with all internal organisational and management procedures, as well as existing protocols in the Company.

4.2 Rules of conduct in relations with Employees

Human resources are an indispensable element for the existence of the company. The dedication and professionalism of employees are determining values and conditions for achieving the Company's objectives.

The processes for managing the Company are designed and implemented in the spirit of the values described in section 3, which refer to human resources satisfaction and team spirit.

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The Company guarantees equal opportunities to all employees, based on professional skills and individual capabilities, without any discrimination based on gender, age, religious belief, race, political and/or trade union affiliation.

For an objective application of the above principles, the Company has introduced methodological processes to evaluate in objective terms skills, merit, economic compensation, and the reward system based on measurable objectives in compliance with the law and applicable collective bargaining.

The competent functions must:

- adopt criteria of merit, competence, and strictly professional standards for any decision relating to an employee;

- select, hire, train, pay, and manage employees without any discrimination;

- create a work environment in which personal characteristics cannot give rise to discrimination.

The Company interprets its entrepreneurial role both in the protection of working conditions and in the protection of the worker's psycho-physical integrity, respecting their moral personality, preventing it from suffering illicit conditioning or undue discomfort.

The Company expects Employees and Corporate Bodies, at every level, to collaborate in maintaining a climate of mutual respect for the dignity, honour, and reputation of everyone in the company, intervening to prevent insulting or defamatory interpersonal attitudes.

4.2.1 Staff selection policies

The selection of employees is carried out exclusively on the basis of the skills and professional capabilities of the candidates, taking into account the roles that, according to the Company's needs, require suitable coverage. The Company proceeds with selection in full respect of the principle of equal opportunities, without engaging in discrimination of any kind and avoiding any form of favouritism or cronyism.

4.2.2 Treatment of Employees

The Company guarantees equal opportunities to its Employees, treating them with respect and dignity. Each Employee is required to become acquainted with the existing procedures and protocols in the Company. To this end, the Company informs and trains its employees with reference to the documents and any updates and/or changes to them.

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4.2.3 Maintaining health and safety in the workplace

The Company is committed to creating and maintaining a work environment that protects the physical integrity and moral dignity of its Employees by observing current legislation on workplace safety and risks. To this end, the Company carries out constant monitoring of the health and safety conditions of the workplace, carrying out appropriate technical and organisational interventions that may become necessary.

All Company Employees are required to appropriately and safely use company assets in order to maintain a healthy and safe environment as free as possible from dangers to health or safety.

Employees have the duty to comply with safety directives and to immediately report to designated safety managers any accidents, dangerous conditions or behaviours, and potentially harmful work situations.

4.2.4 Behaviour in the workplace

In accordance with the ethical principles that guide its activity, the Company protects the physical and moral integrity of its Employees, guaranteeing them working conditions that respect human dignity. Relationships among Employees, at all levels of responsibility, will be marked by mutual fairness, respect, and politeness. Superiors will base their relationships with Employees on maximum fairness and respect.

The Company does not allow behaviours offensive to the dignity of others to be held in the workplace, particularly if motivated by reasons of race, ethnicity, sexual preference, age, religious faith, social class, political opinion, health status, or any other reason of a discriminatory nature.

4.2.5 Harassment

Every Employee has the right to work in an environment free from any type of discrimination based on race, religion, gender, ethnic, trade union or political affiliation.

The Company demands that no harassment takes place in internal and external work relations, meaning:

- the creation of an intimidating, hostile or isolating work environment against individuals or groups of workers;

- unjustified interference with the execution of others' work performance;

- the hindering of others' individual work prospects for mere reasons of personal competitiveness.

The Company does not admit and does not tolerate sexual harassment, meaning:

- the subordination of decisions relevant to the recipient's working life to the acceptance of sexual favours;

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- proposals for private interpersonal relationships, conducted despite expressed or reasonably evident un-welcomeness, which have the capacity, in relation to the specificity of the situation, to disturb the serenity of the recipient with objective implications for their work expression.

It will be up to managers in particular to show and promote through their example polite, correct, and responsible behaviour regarding issues relating to the sexual sphere.

4.2.6 Violence

The Company does not tolerate violent, threatening behaviour, psychological abuse, or behaviour harmful to the physical and moral sphere of others in the workplace.

Violent acts, or threats of violence, committed by an Employee against another person or the family or property of this person are unacceptable and will therefore be sanctioned.

It is strictly forbidden to bring into the workplace, as well as onto company vehicles, weapons or other dangerous or offensive objects by any employee, excluding specifically and previously authorised personnel.

4.2.7 Respect for privacy

The Company is committed to protecting the respect for privacy regarding information relating to the private sphere of each of its Employees and, more generally, of those who interact with the Company. Respect for privacy is guaranteed, in addition to compliance with current legislation on the matter, also by the prohibition of exercising any form of control over employees that is not permitted by law.

Data collected by the Company on Collaborators for reasons related to corporate activity cannot be communicated without the consent of the interested party.

4.2.8 Child labour

The Company does not use child or forced labour, nor has it entered into or does it enter into contracts with suppliers or subcontractors who use it.

5. BUSINESS CONDUCT

In the management of business and business relationships, the Company is inspired by the principles of loyalty, fairness, transparency, efficiency, and openness to the market.

Recipients, whose actions may in any way be referable to the Company, must follow correct behaviour in business of interest to the Company and in relations with the Public Administration, regardless of the competitiveness of the market and the importance of the business being dealt with.

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Corrupt practices, illegitimate favours, collusive behaviour, solicitations — directly and/or through third parties — of personal and career advantages for oneself or others, are strictly prohibited.

5.1 "Non-competition" obligation

Employees and Corporate Bodies of the Company have the obligation not to carry out any activity that could result, even potentially and/or indirectly, in competition with those of the Company.

In this regard, the following apply, respectively for Employees, Directors, and Collaborators:

Art. 2105 of the Civil Code – Obligation of loyalty: "The employee must not conduct business, on his own account or for third parties, in competition with the entrepreneur, nor divulge information pertaining to the organisation and production methods of the enterprise, or make use of it in such a way as to cause it harm".

Art. 2390 of the Civil Code – Prohibition of competition: "Directors may not assume the status of unlimitedly responsible partners in competing companies, nor exercise a competing activity on their own account or for third parties, nor be directors or general managers in competing companies, without the authorisation of the assembly. For failure to observe this prohibition, the director may be removed from office and is liable for damages".

Art. 2596 of the Civil Code – Contractual limits of competition: "The agreement limiting competition must be proven in writing. It is valid if restricted to a specific area or a specific activity, and cannot exceed the duration of five years. If the duration of the agreement is not determined or is established for a period exceeding five years, the agreement is valid for the duration of a five-year period".

5.2 Conflict of interest

All employees and the management of the Company must avoid any situation and all activities in which a conflict with the interests of the company may arise, even potentially, or which may interfere with their ability to make impartial decisions in the best interest of the enterprise and in full compliance with the rules of the Code of Ethics.

Any situation that may constitute or determine a conflict of interest must be promptly communicated to one's superior.

By way of example, the following situations cause conflicts of interest:

- economic and financial interests of the Employee or Corporate Body and/or their family in activities of suppliers, customers and competitors;

- use of one's position in the company or of the information acquired in one's work in such a way as to create a conflict between one's personal interests and corporate interests;

- carrying out activities, of any kind, directly or indirectly, as an employee or self-employed, at customers, suppliers, competitors;

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- acceptance of money, favours or benefits from people or companies that are in or intend to enter into business relationships with the Company.

5.3 Gifts and other benefits

It is not permitted to pay or offer, directly or indirectly, gifts, payments, material benefits or other utilities of any amount to third parties, public officials or private individuals, to influence or compensate an act of theirs or to obtain any advantage from them.

Acts of commercial courtesy, such as small gifts or forms of hospitality, are permitted when they are of modest value and in any case such as not to compromise the integrity or reputation of either party and cannot be interpreted, by an impartial observer, as aimed at acquiring advantages improperly. In any case, this type of expense must always be authorised and adequately documented.

The Employee or Corporate Body who receives gifts or preferential treatment not directly ascribable to normal courtesy relationships must promptly inform the Company.

Collaborators are asked to comply with the principles contained in the Code of Ethics. For this purpose, each Employee or Corporate Body, in relation to their functions, will take care to:

- observe the internal principles and procedures for selecting and managing the relationship with Collaborators;

- select only qualified people and companies with a good reputation;

- adequately take into account indications from any source regarding the opportunity to use certain Collaborators;

- promptly report, according to the methods set out in company procedures, doubts regarding possible violations of the Code of Ethics by Collaborators.

In any case, the compensation to be paid to Collaborators must be exclusively commensurate with the performance indicated in the contract and payments cannot be made to a subject other than the contractual counterparty nor in a third country other than that of the parties or of the execution of the contract.

5.4 Relations with Public Institutions

Gifts and acts of courtesy and hospitality towards government representatives, public officials and public employees are not permitted.

Any form of gift to Italian or foreign public officials or public service appointees — even in those countries where giving gifts represents a normal custom — or to their family members, which could, even potentially, compromise the independence of judgment of such subjects or place them in a position of wanting or having to guarantee any

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advantage for the Company, is prohibited. This prohibition applies to both direct and indirect payments.

All Recipients acting in the interest of the Company must comply with this provision. Any violations of the provisions of this Code of Ethics will be sanctioned.

5.5 Relations with political and trade union institutions

The Company does not make contributions, directly or indirectly and in any form, to political parties, movements, committees, and political and trade union organisations, to their representatives and candidates, except those due under specific legal obligations. Only specifically appointed individuals may have possible contacts with such entities.

5.6 Relations with mass media, research companies, trade associations and similar entities

Information provided externally must be truthful and transparent. The Company must present itself accurately and consistently in communicating with mass media, research companies, trade associations, and other similar entities.

Relations with these subjects are reserved exclusively for the corporate functions and responsibilities delegated to do so and are agreed in advance with the Company. Recipients may not provide information to these subjects or commit to providing it without the authorisation of the competent functions.

In no way or form may Recipients offer payments, gifts, or other advantages aimed at influencing the professional activity of such bodies, or which could reasonably be interpreted as such.

5.7 Relations with customers

The Company pursues its business success in the markets by offering quality products and services at competitive conditions and in compliance with all regulations to protect fair competition. The Company recognises that the appreciation of those who request products or services is of primary importance for its business success.

Employees and Corporate Bodies are obliged to:

- scrupulously observe all internal rules and procedures for managing relations with customers;

- provide, efficiently and courteously, within the limits of contractual provisions, high-quality services that meet or exceed the reasonable expectations and needs of the customer;

- provide accurate and comprehensive information about the services so that the customer can make informed decisions;

- adhere to truth and clarity in commercial communications with customers.

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5.8 Relations with suppliers

It is the precise duty of Employees and Corporate Bodies to check that suppliers and subcontractors comply with the aforementioned conditions and maintain the ethical standards required by the Company. In the event there are well-founded doubts about the ethical behaviour of a supplier or subcontractor, management must take appropriate measures.

In contracting, procurement and, generally, the supply of goods and/or services relationships, Employees and Corporate Bodies are obliged to:

- scrupulously observe all internal rules and procedures for the selection and management of relations with suppliers;

- not preclude any supplier company meeting the required criteria from the possibility of competing to win a supply, adopting objective evaluation criteria in the selection, according to declared and transparent methods;

- select suppliers based on corporate needs with the aim of obtaining the best possible conditions in terms of quality and costs;

- obtain maximum collaboration from suppliers in constantly ensuring the satisfaction of the needs of the Company and its customers in terms of quality, cost, and delivery times;

- maintain a frank and open dialogue with suppliers, in line with good commercial customs.

6. TRANSPARENCY OF ACCOUNTING AND TAX COMPLIANCE

Accounting transparency is based on the truth, accuracy, and completeness of the basic information for the relevant accounting records. Everyone is required to collaborate so that management facts are represented correctly and promptly in the accounting.

For every transaction, it is mandatory to keep adequate supporting documentation of the activity carried out on file, in order to allow:

- easy accounting recording;

- the identification of different levels of responsibility;

- the accurate reconstruction of the transaction, also in order to reduce the probability of interpretative errors.

Each record must exactly reflect what is shown in the supporting documentation. It is the task of every Employee and Corporate Body, according to their respective

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competencies, to ensure that the documentation is filed, easily traceable and ordered according to logical criteria.

Employees or Corporate Bodies who become aware of any omissions, falsifications, or negligence in the accounting or documentation on which the accounting records are based, are required to report the facts through the internal reporting channel, to which they may also apply in case of doubts regarding the methods of handling and storing the documentation.

The documents used must be filed and stored. No Employee, Corporate Body or Collaborator of the Company may arbitrarily destroy or modify documents used in their work activity.

6.1 Accounting and tax compliance

Employees and Corporate Bodies are required to behave in a correct, transparent, and collaborative manner with the Tax Authorities, in compliance with the law and internal company procedures.

The Company guarantees the correct reconstruction of contractual relationships and the constant control of the truthfulness of the data contained in the accounting documents.

Tax returns must be based on truthful accounting results representing legitimate, existing, and correctly recorded transactions. Tax returns are signed exclusively by authorised individuals. Compliance with tax obligations takes place in accordance with the deadlines established by the legislation and the provisions of the competent Authorities.

6.2 Transparency in related party transactions and intercompany relations

In managing transactions with related parties — including companies belonging to the same group (parent, subsidiary, associated or otherwise attributable to the same corporate perimeter) — the Company acts in compliance with the principles of fairness, transparency, and documentability. Intercompany transactions must be valued at market conditions supported by adequate contractual documentation and approved by the competent bodies.

Recipients are strictly prohibited from: recording intercompany transactions at conditions not corresponding to the market value of the services; issuing or receiving intercompany invoices for non-existent or simulated transactions; transferring resources from the Company to other group companies without adequate economic justification and without the resolutions of the competent bodies; taking out intercompany loans at non-market rates without the approval of the Board of Directors.

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Employees and Corporate Bodies who become aware of anomalies in transactions with related parties — discrepancies between the agreed consideration and the market value, lack of written contracts, unjustified transfers of funds — are required to report them through the internal reporting channel, according to the procedures provided for by the Whistleblowing Procedure.

7. CORPORATE "IT" SYSTEMS

Maintaining a good level of IT security is essential to protect the information that the Company uses every day and is vital for the effective development of corporate policies. The progressive spread of new technologies exposes the Company to risks of both financial and criminal involvement, creating at the same time problems of image and security.

Given that the use of corporate IT and telematic resources must always be inspired by the principles of diligence and fairness, Employees and Corporate Bodies are in any case required to adopt the further internal rules of common behaviour, aimed at avoiding unaware and/or incorrect behaviours that could cause damage to the Company or to customers.

8. INTERNET, EMAIL AND "AI"

The Company considers the development and use of new IT technologies to be of fundamental and strategic importance for carrying out its activity and pursuing its objectives.

8.1 Use of the personal computer

In order to avoid the serious danger of introducing computer viruses, as well as altering the stability of the computer's applications, Employees and Corporate Bodies:

- only the appointed Function may install programmes;

- the use of programmes not officially distributed by the appointed IT Function is not permitted;

- it is not permitted to use software and/or hardware tools designed to intercept, falsify, alter, or suppress the content of communications and/or digital documents;

- it is not permitted to modify the configurations set on one's PC;

- the installation of one's own communication means (such as modems) on one's PC is not permitted;

- on PCs equipped with a sound card and/or CD player, listening to audio or musical programmes or files is not permitted, except for strictly work-related purposes.

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8.2 Use of magnetic media and/or external memory devices

Employees and Corporate Bodies are not permitted to download files contained in magnetic/optical media having no relevance to their work performance. All files of uncertain or external origin, even if related to work activity, must be subjected to control and relative authorisation for use by the competent Function.

8.3 Use of the corporate network

Network drives are areas for sharing strictly professional information and cannot be used in any way for other purposes. Therefore, any file that is not linked to work activity cannot be placed, even for short periods, on these drives.

The Company reserves the right to remove any file or application deemed dangerous for the security of the system or acquired or installed in violation of this Code.

8.4 Use of the Internet and related services: web browsing

Employees and Corporate Bodies of the Company:

- are not allowed to browse websites not relevant to the performance of their assigned tasks, especially those that may reveal political, religious, or trade union opinions;

- are not allowed to carry out any kind of financial transaction, including remote banking operations, online purchases, and the like;

- are not allowed to download free software (freeware and shareware) taken from Internet sites, unless expressly authorised by the competent Function;

- are prohibited from any form of registration to sites whose contents are not related to work activity;

- are not permitted to participate, for non-professional reasons, in Forums, use chat lines, electronic bulletin boards, and register in guest books even using pseudonyms;

- are not allowed to store digital documents of an insulting and/or discriminatory nature regarding gender, language, religion, race, ethnic origin, opinion, and trade union and/or political affiliation.

8.5 Email

Email is also a working tool. Therefore:

- it is not permitted to use email (internal and external) for reasons not related to the performance of assigned tasks;

- it is not permitted to send or store messages of an insulting and/or discriminatory nature regarding gender, language, religion, race, ethnic origin, opinion, and trade union and/or political affiliation;

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- email directed outside the company IT network can be intercepted by strangers and therefore must not be used to send "strictly confidential" work documents;

- the use of the corporate email address to participate in debates, Forums, or mailing lists is not permitted, unless otherwise explicitly authorised.

Since the use of email is configured exclusively as a working tool, the Company reserves the right to carry out appropriate and/or necessary control and verification activities on it.

The Company will verify, within the limits allowed by legal and contractual rules, compliance with rules and procedures, as well as the integrity of its IT system. Failure to comply with what is prescribed in this Code may lead to sanctions, including of a civil and criminal nature.

8.6 Advanced digital technologies and responsible use of Artificial Intelligence

The Company recognises the rapid evolution of digital technologies, with particular reference to Artificial Intelligence (AI) systems, and encourages their conscious, responsible use in compliance with current legislation — including EU Regulation 2024/1689 (AI Act) to the extent that it is progressively applicable — as well as consistent with the ethical values of this Code.
Recipients who, in the exercise of their functions, use or come into contact with AI systems or other advanced technological tools (automatic content generation systems, decision support tools, data analysis algorithms) are required to observe the following principles:

- Responsible and transparent use: AI systems must be used exclusively for legitimate corporate purposes, in compliance with the authorisations received and internal procedures. The use of such tools does not exempt the Recipient from personal responsibility for the decisions taken.
- Human supervision: decisions relevant to the company's activity — in particular those having legal, economic, or disciplinary implications — cannot be delegated entirely to automated systems. The supervision and responsibility of an identified and competent human subject is always required.
- Verification of results: the contents, analyses, and recommendations produced by AI systems must be verified and validated by the Recipient before being used in relevant decision-making processes, communicated to third parties, or incorporated into official Company documents.
- Protection of personal data: in the use of AI systems it is forbidden to enter personal data of employees, customers, suppliers, or third parties without the prescribed authorisations and without complying with the instructions of the Data Controller, in compliance with the GDPR (EU Reg. 2016/679) and Legislative Decree 196/2003.

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- Prohibition of illicit use: it is strictly forbidden to use AI systems to generate false or altered documents, manipulate accounting data, circumvent internal control mechanisms, produce misleading communications to customers, suppliers, authorities, or third parties, or carry out any conduct contrary to the law or the principles of the Model.
- Intellectual property: Recipients shall refrain from using AI systems in a way that violates the intellectual property rights of third parties, including copyrights, patents, or trade secrets.

Any doubts regarding the lawful use of advanced technological tools must be submitted to the competent function or the Supervisory Body before proceeding. Violation of the principles set out in this paragraph constitutes an infringement of this Code of Ethics and may result in the application of the disciplinary measures provided for in section 11.

9. HEALTH, SAFETY AND ENVIRONMENT

Within its activities, the Company pursues the objective of guaranteeing the safety and health of its Employees and Corporate Bodies. Activities are managed in full compliance with current legislation on safety, prevention, and protection against occupational risks.

9.1 Health and Safety

Employees observe the provisions and instructions issued for collective and individual protection purposes. They correctly use equipment, means of transport, and other work equipment, as well as safety devices in an appropriate manner. They report deficiencies in vehicles, devices, and equipment, as well as any other dangerous conditions they become aware of, acting directly, in case of urgency, to eliminate or reduce such deficiencies or dangers.

Employees do not remove or modify, without authorisation, safety, signalling, or control devices, nor do they carry out operations or manoeuvres on their own initiative that are not their competence or that may compromise their own safety or that of other workers.

Employees undergo medical examinations and health checks required by current legislation and applicable procedures.

Each Employee or Corporate Body must take care of their own safety and health and that of other people present in the workplace, on whom the effects of their actions or omissions may fall.

9.2 Smoking

In shared working situations, the Company has taken into particular consideration the physical discomfort in the presence of smoke to protect its employees against "passive smoking", implementing a smoking ban in all premises.

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9.3 Abuse of alcohol or drugs

It is considered detrimental to the work environment and therefore prohibited during work activity to:

- perform duties under the effects of alcohol abuse, drugs, or substances with a similar effect;

- consume alcoholic substances, drugs, or substances with a similar effect;

- transfer drugs for any reason during work performance.

9.4 Protection and use of corporate assets

The Company's corporate assets consist of both tangible physical assets (computers, printers, equipment, cars, real estate, infrastructure) and intangible assets (confidential information, know-how, technical knowledge), developed and disseminated to and by Employees and Corporate Bodies.

Security, namely the protection and preservation of these assets, constitutes a fundamental value for safeguarding corporate interests. Every Employee and Corporate Body is personally responsible for maintaining this security, by respecting and disclosing the company directives on the matter and preventing the fraudulent or improper use of corporate assets.

Employees and Corporate Bodies who misappropriate assets owned by the Company, including documents, equipment, personal effects of other employees, cash, or other items and/or who improperly use the intellectual property of the Company, will be subject to the measures permitted by law and established by Collective Bargaining. Employees and Corporate Bodies are required to report any theft.

The use of heritage assets by employees must be functional and exclusive to carrying out corporate activities or to purposes authorised by the corporate functions concerned, in compliance with the relevant company policies.

10. CONFIDENTIALITY AND DISCRETION

The Company's activities constantly require the acquisition, storage, processing, communication, and dissemination of news, documents, and other data pertaining to negotiations, administrative proceedings, financial transactions, etc.

The Company's databases may contain, among other things, personal data protected by privacy legislation, data that cannot be made known externally due to contractual agreements, and data whose inappropriate or untimely disclosure could cause damage to corporate interests.

Each collaborator is obliged to ensure the confidentiality required by the circumstances for each piece of news learned due to their work function.

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The Company is committed to protecting information relating to its staff and third parties, generated or acquired internally and in business relationships, and to avoiding any improper use of this information. The information, knowledge, and data acquired or processed by staff during the performance of their activities belong to the Company and cannot be used, communicated, or disclosed without specific authorisation.

Without prejudice to the prohibition to disclose news pertaining to the organisation and methods of production or marketing or to make use of them in such a way as to cause harm to the Company, the Recipients must behave according to what is provided for by the applicable law/legislation on data protection and confidentiality.

11. VIOLATIONS OF THE CODE OF ETHICS

Failure by Employees and Corporate Bodies to comply with the provisions contained in this Code of Ethics may lead to the application of disciplinary or sanctioning measures as required by law and by the disciplinary section provided for in the applied national collective labour agreement.

Art. 2106 of the Civil Code – Disciplinary sanctions: "Failure to observe the provisions contained in articles 2104 and 2105 of the Civil Code may give rise to the application of disciplinary sanctions, according to the gravity of the infraction and in compliance with the corporative rules (of the collective agreement)."

Art. 7 Law 300/70 – Disciplinary sanctions: "The disciplinary rules relating to sanctions, the infractions in relation to which each of them may be applied, and the procedures for contesting them, must be brought to the attention of workers through posting in a place accessible to all. […] The employer may not adopt any disciplinary measure against the worker without having previously contested the charge against him and without having heard him in his defence. […] Disciplinary sanctions cannot be taken into account for any effect after two years have passed since their application."

Failure by Collaborators to comply with the provisions contained in this Code of Ethics may lead to the termination of the contractual relationship for breach, according to what is provided for in the contracts.

For all cases of violation of the Code of Ethics, reference is made, in any case, to the disciplinary and sanctioning system contained in the Model.

11.1 Reporting procedures and protection (whistleblowing)

Violations or alleged violations of the Code, the Model, and the 231-relevant procedures can be reported through the internal reporting channel adopted by each Company, currently identified as the dedicated IT platform, accessible according to the methods indicated in the Whistleblowing Procedure and made available on the respective corporate websites/intranets.

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For reporting methods, applicable protections, the rules governing the Channel Manager, and coordination with the Supervisory Body, please refer fully to the Model and the Whistleblowing Procedure adopted by the Company pursuant to Legislative Decree 24/2023.

The Supervisory Body retains the supervisory powers over the implementation of the Model and the Code of Ethics provided for by Legislative Decree 231/2001. The Internal Channel Manager transmits relevant reports pursuant to Legislative Decree 231/2001 to them according to the chosen organisational arrangement; the Supervisory Body may propose the corrective measures deemed necessary.

In accordance with the protections of Legislative Decree 24/2023 and the provisions of the Model, no Recipient may suffer retaliation, discrimination, or detrimental measures — direct or indirect — for having made a report in good faith through the internal channel. It is also forbidden to obstruct or attempt to obstruct reporting, as well as to discourage the use of the internal channel.

Anyone who believes they have suffered retaliation may report it through the internal channel or to ANAC, according to the procedures provided for by the Whistleblowing Procedure and Legislative Decree 24/2023.

Subject to the application of the sanctions referred to in Art. 21 of Legislative Decree 24/2023, anyone who makes an unfounded report with intent or gross negligence, leading to criminal or civil conviction for defamation or slander, will not be entitled to the protections offered by the internal reporting system and will be subject to the disciplinary sanctions provided for in the Model.

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