The purpose of this document is to define the rules of conduct for all individuals who work for or collaborate with **GENNARO AURICCHIO S.P.A**. under any form of agreement or contract, so that they may conduct their activities in an ethical manner, with moral integrity and fairness, and in pursuit of the company's statutory objectives in accordance with its corporate mission.
All individuals associated with **GENNARO AURICCHIO S.P.A.** must demonstrate complete moral integrity in the actions they undertake on behalf of **GENNARO AURICCHIO S.P.A.**; transparency and moral integrity are understood to mean:

- adherence to **GENNARO AURICCHIO S.P.A**.'s institutional policies as set forth in the Sustainability Policy;
- ompliance with regional, state, European or other countries' laws where the company operates;
- transparent and direct communication with public entities and the various parties with whom **GENNARO AURICCHIO S.P.A.** does business;
- reporting of irregularities (whistleblowing);
- taking responsibility for one's own actions.

This document is intended for all those who work for **GENNARO AURICCHIO S.P.A.** or who are otherwise affiliated with **GENNARO AURICCHIO S.P.A.**, in order to make the ethical principles that guide **GENNARO AURICCHIO S.P.A.** clear, unambiguous, and understandable. Company personnel must operate in accordance with the law and ensure that all parties required to comply with this procedure observe the laws and other regulations in force, preventing them from committing crimes or any other type of offense.
Company personnel must avoid any conduct that could facilitate or even indirectly raise suspicion of any type of wrongdoing, undermine the trust of stakeholders or transparency toward them, or simply disrupt the harmony of the workplace.
Regarding institutions, personnel must:

- work within established rules and clearly communicate the nature of their objectives;
- perform their work while maintaining the utmost confidentiality;
- reconcile their own objectives with the needs of the community.

As regards stakeholders, employees must:

- provide information about transactions in which **GENNARO AURICCHIO S.P.A.** is involved that could influence their decisions;
- draft required documents in a clear, transparent, truthful, and accurate manner;
- conduct themselves appropriately, ensuring that their directors do not act in a manner that creates a conflict of interest with **GENNARO AURICCHIO S.P.A.** or with any stakeholders;
- maintain the confidentiality of information received in accordance with privacy regulations.

1) RECIPIENTS OF THIS PROCEDURE

- The recipients of this procedure, who are required to comply with the requirements set forth herein and are subject to sanctions for violating its provisions, are the directors, statutory auditors, and any person exercising management and control over **GENNARO AURICCHIO S.P.A.**, regardless of their formal legal status.
- All employees and collaborators, including occasional ones, of **GENNARO AURICCHIO S.P.A.** are also subject to this procedure, are required to comply with it, and are subject to sanctions for violating its provisions.
- Consultants, suppliers, and partners in the commercial initiatives of **GENNARO AURICCHIO S.P.A.**, as well as anyone carrying out activities in the name and on behalf of **GENNARO AURICCHIO S.P.A.** or under its control, are also subject to this procedure.

2) TRANSPARENCY AND COMPLETENESS OF INFORMATIO

- **GENNARO AURICCHIO S.P.A.** employees must adhere to the principles of transparency and completeness of information in the performance of their duties, in the management of financial resources, and in the resulting reporting and/or accounting records.
- **GENNARO AURICCHIO S.P.A.** employees must adhere to the principles of transparency and completeness of information when drafting all documents.

3) RELATIONS WITH THE PUBLIC ADMINISTRATION

- When conducting negotiations or any other activities involving the Public Administration, **GENNARO AURICCHIO S.P.A.** personnel must conduct themselves properly and transparently.
- **GENNARO AURICCHIO S.P.A.** employees, in their dealings with public officials (including public employees - regardless of whether they are entrusted with public service duties or not - and public service concessionaires), must act with transparency, loyalty, and integrity: **GENNARO AURICCHIO S.P.A.** personnel must not give rise to even the slightest suspicion of seeking to unduly influence such individuals to obtain benefits through unlawful means. In fact, **GENNARO AURICCHIO S.P.A.** personnel must condemn any conduct that could constitute an act of corruption.
- Employees and contractors of **GENNARO AURICCHIO S.P.A.** must report to their supervisor any attempt at extortion or bribery by a public official of which they are the target or of which they are aware.

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- Employees and representatives of **GENNARO AURICCHIO S.P.A.** must disclose to their supervisor any business relationships or economic activities undertaken in a personal capacity with public officials.
- Considering the foregoing, no employee or contractor of **GENNARO AURICCHIO S.P.A.** may:
    1. give or promise gifts, money, or other benefits to such individuals in a manner intended to influence the impartiality of their professional judgment; Notwithstanding the foregoing, small tokens of appreciation and courtesy gifts are permitted within the bounds of customary practice, provided they do not compromise the company's image;
    2. submit false or deliberately misleading documents, or certify nonexistent requirements; or make false representations;
    3. improperly obtaining any other type of benefit (licenses, authorizations, exemptions from charges, including social security contributions, etc.) through deceptive or fraudulent means (for example: submitting false documents or documents attesting to untrue facts);
    4. engaging in economic activities, awarding professional contracts, or giving or promising gifts, money, or other benefits to public officials or public employees involved in administrative proceedings that may result in benefits for **GENNARO AURICCHIO S.P.A.**;
    5. to alter in any way the operation of a computer or telecommunications system belonging to the Public Administration or to third parties, or to unlawfully access, in any manner, data, information, or programs contained in any of the aforementioned systems;
    6. g. improperly receiving grants, funding, subsidized loans, or other similar disbursements - however named - granted or disbursed by the Public Administration, through the use or submission of false or misleading documents, or through the omission of required information;
    7. h. using grants, subsidies, or funding intended for the execution of public works or the performance of activities in the public interest for purposes other than those for which they were granted;
    8. illegally exchanging information regarding bids with participants in any public tenders or competitive bidding procedures.
- It constitutes a violation of **GENNARO AURICCHIO S.P.A**.'s institutional policy to engage in conduct that constitutes the crime of corruption, even in foreign countries where such conduct is not punishable or otherwise prohibited.

- Finally, to avoid making or receiving improper payments, employees and contractors must, in all their dealings, adhere to the following principles regarding documentation and record-keeping:
    1. all payments and other currency transfers made by or on behalf of **GENNARO AURICCHIO S.P.A.** must be accurately and completely recorded in the accounting books and required records;
    2. all payments must be made only to the intended recipients and for activities that are contractually formalized and/or approved by **GENNARO AURICCHIO S.P.A.**;
    3. no false, incomplete, or misleading entries shall be created, and no hidden or unrecorded funds shall be established; nor may funds be deposited into personal accounts or accounts not belonging to **GENNARO AURICCHIO S.P.A.**;;
    4. no unauthorized use of GENNARO AURICCHIO S.P.A.'s funds or resources shall be made.

4) JUDICIAL AND SUPERVISORY AUTHORITIES

- **GENNARO AURICCHIO S.P.A.** employees must act in compliance with the law and, within the limits of their authority, promote the proper administration of justice.
- Cooperating with judicial authorities, law enforcement agencies, and any public official with investigative powers who is conducting an investigation involving the company.
- **GENNARO AURICCHIO S.P.A.** reaffirms, in fact, that it condemns any conduct that may constitute an act of corruption.
- Employees and contractors of **GENNARO AURICCHIO S.P.A.** must report to their supervisor any attempt at extortion or bribery by a public official or a public service employee that they are the target of or become aware of.
- All employees and contractors of **GENNARO AURICCHIO S.P.A.** must provide the utmost cooperation and assistance to anyone, whether a public official or a supervisory authority, who comes to conduct inspections and audits of the company's operations.
- In anticipation of legal proceedings, an investigation, or an inspection by the government or supervisory authorities, no one may destroy or alter records, minutes, accounting documents, or any other type of document, nor may they lie or make false statements to the competent authorities.
- No one shall attempt to persuade others to provide false or misleading information to the competent authorities.
- h) No one may engage in economic activities, award professional contracts, or give or promise gifts, money, or other benefits to those conducting investigations and inspections, or to the competent authorities.

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5) RELATIONSHIPS WITH CUSTOMERS, SUPPLIERS, AND PARTNERS

- **GENNARO AURICCHIO S.P.A.** personnel must base their relationships with customers, suppliers, and partners exclusively on criteria of trust, quality, competitiveness, professionalism, and compliance with the rules of fair competition.
- In particular, **GENNARO AURICCHIO S.P.A.** employees must select suppliers and business partners and make purchases of goods and services exclusively based on objective criteria of quality, cost-effectiveness, price, capability, and efficiency - that allow for the establishment of a relationship of trust with such parties, while avoiding agreements with suppliers of dubious reputation in areas such as environmental protection, working conditions, and/or human rights.
- **GENNARO AURICCHIO S.P.A.** personnel must conduct themselves in such a way that customers, suppliers, and business partners are not subjected to any unlawful pressure to perform services that are not contractually provided for in terms of content and/or manner.
- Any conduct contrary to these principles may be considered a serious breach of the duties of fairness and good faith in the performance of the contract, a violation of the relationship of trust, and just cause for termination of the contractual relationship.

6) CONFIDENTIAL REPORTING OF CONCERNS (WHISTLEBLOWING)

"Whistleblowing" is the disclosure of information regarding alleged wrongdoing or hazards in the workplace. This may include:

- criminal activity;
- miscarriages of justice;
- health and safety hazards;
- environmental damage;
- failure to comply with any legal or professional obligations or regulatory requirements;
- financial fraud or mismanagement;
- negligence;
- violations of our internal policies and procedures;
- conduct likely to damage our reputation;
- unauthorized disclosure of confidential information;
- other workplace-specific concerns;
- intentional concealment of any of the above issues.

A "whistleblower" is defined as anyone who raises a concern regarding any of the issues listed above. Any suspicion regarding alleged misconduct or risks related to any of **GENNARO AURICCHIO S.P.A.'**s activities must be reported in accordance with this Code.
The purpose of this Code is to provide an internal mechanism for reporting, investigating, and resolving any workplace misconduct.
The law recognizes that in some cases it may be appropriate to report concerns to an external body, such as a competent authority.
GENNARO AURICCHIO S.P.A. recommends seeking advice before reporting a concern to parties outside the company. The independent charitable organization that handles whistleblowing cases, Public Concern at Work, operates a confidential helpline. Among other things, it provides a list of competent authorities responsible for handling certain types of concerns.
This Code should not be used for complaints regarding personal matters. In such cases, you must use the appropriate **GENNARO AURICCHIO S.P.A.** complaint form, which allows for anonymous reports of concerns in accordance with company policy.
Whistleblowers who fear possible retaliation should contact the Human Resources Manager regarding whistleblowing reports; the company will take appropriate measures to protect their confidentiality.
The concerns reported may relate to:

- the conduct of our employees;
- actions by third parties, such as a customer, a supplier of goods or services, a partner, or a distributor.

The law permits reporting a concern in good faith to a third party when there is a reasonable basis to believe that the concern primarily relates to their actions or something that falls within their legal responsibilities. Furthermore, **GENNARO AURICCHIO S.P.A.** encourages the reporting of such concerns first and foremost internally.
After the issue has been raised, **GENNARO AURICCHIO S.P.A.** will conduct an initial assessment to determine the scope of any investigation. Subsequently, it will communicate the results of the assessment. The whistleblower may be asked to participate in additional meetings to provide further information.
If **GENNARO AURICCHIO S.P.A.** concludes that a whistleblower has made false allegations with malicious intent, in bad faith, or for personal gain, the whistleblower will be subject to disciplinary action.
To encourage and facilitate reports based on legitimate concerns, **GENNARO AURICCHIO S.P.A.** is committed to promoting transparency and will provide support to employees who raise genuine concerns in good faith in accordance with this Code, even if those concerns prove to be unfounded.

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No person working for or collaborating with **GENNARO AURICCHIO S.P.A.** shall suffer any adverse treatment because of reporting a concern in good faith.
Employees must not in any way threaten or take retaliatory action against whistleblowers. Anyone involved in such conduct will be subject to disciplinary action.
The Management of **GENNARO AURICCHIO S.P.A.** bears day-to-day operational responsibility for this Policy, ensuring that all individuals who may be required to address concerns or conduct investigations under this Policy receive regular and appropriate training.

7) SANCTION SYSTEM FOR EMPLOYEES AND DIRECTORS

- Failure to comply with and/or violation of the rules of conduct set forth in this procedure by employees of GENNARO AURICCHIO S.P.A. constitutes a breach of the obligations arising from the employment relationship and gives rise to the application of disciplinary sanctions.
- Sanctions will be applied in accordance with the provisions of the law and collective bargaining agreements and will be proportionate to the severity and nature of the facts.

Cremona, October 10, 2024

Management

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