

Ecogom srl

# Code of Conduct

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## 1. FOREWORD

### Article I. Purpose and Content of the Code of Conduct

This Code identifies the general principles and rules of conduct that are recognized as having positive ethical value. The purpose of the Code is to guide corporate conduct toward ethical behaviour through the introduction of a set of behavioural rules, whose observance is an essential condition for achieving the Company's mission. The Code regulates conduct deemed relevant from an ethical perspective, with the aim of ensuring transparency in the Company's operations and directing its activities in light of its commitment to contributing to the socio-economic development of the territory in which it operates.

### Article II. Recipients and Dissemination of the Code

The provisions of the Code are binding on the behaviours of all directors of ECOGOM SRL, its managers, all employees, collaborators, suppliers, affiliated or subsidiary companies, consultants, and anyone who collaborates directly or indirectly, in Italy or abroad, under any form of partnership or cooperation.

All individuals directly subject to the Code's provisions must comply with them and ensure that their behaviour and actions are aligned with the principles expressed herein.

ECOGOM SRL, in turn, undertakes to require compliance with the Code in all current and future economic relationships and to ensure the widest possible dissemination of the Code

of Conduct.

To optimize understanding, the Code is made available to any stakeholder, and a copy is provided to all employees.

### **Article III. Effectiveness of the Code**

The behaviours prescribed in the Code integrate, from an ethical point of view, the conduct required to properly and fully fulfill the obligations of loyalty and diligence expected from managers and employees, as well as the general obligation of good faith required of collaborators in any capacity and suppliers of services or goods.

Any failure to comply with the behaviours to which ECOGOM SRL explicitly attributes significant ethical value shall be sanctioned—when applicable—under civil, criminal, and disciplinary law.

### **Article IV. Implementation and Updates of the Code**

The Code of Conduct has been adopted by the Company's Ownership and forms an integral part of Ecogom srl's Management System. It complies with the requirements of IATF 16949:2016 and may be modified or supplemented based on suggestions, indications, or proposals, in accordance with Ecogom's internal rules governing modifications to Management System documentation.

## **2. CONDUCT CRITERIA IN RELATIONS WITH STAKEHOLDERS**

### **Article V. General Principles**

ECOGOM SRL promotes full compliance with applicable laws in the performance of its activities. All corporate activities are carried out in accordance with the principles and procedures established for this purpose. ECOGOM SRL considers the following as fundamental conditions for the work of its collaborators and partners, both internal and external:

- compliance with applicable laws as well as established principles and procedures;
- correct conduct that does not undermine moral or professional reliability.

### **Article VI. Relations with Customers**

Ecogom srl conducts its business with the goal of maximizing quality standards, understood primarily as the pursuit of full customer satisfaction.

In relations with customers, Ecogom srl ensures fairness and clarity in commercial negotiations and contractual commitments, as well as faithful and diligent performance of obligations.

Relations must be characterized by professionalism, helpfulness, respect, cooperation, and courtesy.

When participating in tenders, Ecogom srl carefully assesses the feasibility and adequacy of the requested services—particularly technical and economic conditions, safety for its own personnel and personnel with whom it interacts, and environmental aspects—reporting any anomalies in a timely manner where possible.

Offers shall be prepared so as to allow compliance with adequate quality standards, the development and sustainability goals set by Ownership, and applicable safety and environmental protection measures.

During negotiations, situations in which parties involved may be or may appear to be in conflict of interest must always be avoided. Maximum transparency must be ensured, while respecting the confidentiality of company know-how.

Negotiations must be conducted with absolute fairness, avoiding undue pressure or attempts at bribery (including ambiguous conduct that could be interpreted as corruption attempts). Any such requests from the counterparty must be firmly rejected.

Any gifts (e.g., promotional items, holiday gifts, or marketing-related items) are permitted only if previously approved by Ownership and must not exceed a total value of EUR 100.

## **Article VII. Suppliers**

### **A. Supplier Selection**

Supplier selection and the purchase of goods or services must comply with the principles of fairness, transparency, competition, and impartiality.

Selection is based on objective evaluations, as described in the dedicated internal procedure and through a multidisciplinary approach.

Conditions and supply requirements must be communicated to all potential suppliers in the same manner, in a clear, complete, and unambiguous form.

### **B. Relations with Suppliers**

In dealings with suppliers (current or potential), attention must be paid to avoiding any possible or potential conflict of interest—defined as a direct or indirect private interest of the Ecogom personnel involved. If such situations arise or may arise, the employee or collaborator must inform Ownership in advance.

Employees or collaborators acting on behalf of Ecogom may not request or accept, for themselves or others, gifts or advantages of any kind from suppliers, contractors, competitors, or other parties interested in tenders or procurements initiated by ECOGOM SRL.

The only exceptions are small promotional gifts (e.g., gadgets or holiday items) with a total value not exceeding EUR 100, which must be reported to Ownership.

Ecogom srl undertakes to establish cooperative, trustworthy relationships with its suppliers based on strict compliance with contractual obligations and shared goals of promoting mutual interests and sustainable growth.

## **Article XIII. Personnel Policies**

### **A. Employee Duties**

All collaborators acting on behalf of the Company are required to know the Code of Conduct and the regulations governing their function. ECOGOM SRL employees must:

- comply with such rules;
- contact their supervisors whenever clarification is needed regarding their application.

### **B. Personnel Selection and Evaluation**

Hiring decisions are based on the match between candidates' profiles and corporate needs.

Performance evaluation of existing personnel is conducted by managers using criteria that are as objective as possible.

Both activities must respect equal opportunities for all individuals.

No discrimination of any kind is tolerated (based on race, religion, political opinions, gender, age, health status, etc.).

Attention must be paid to avoiding conflicts of interest (e.g., family ties) in relations with employees or candidates. Any real or potential conflict must be disclosed in advance. Employees or collaborators involved in hiring or evaluation must not request or accept gifts or advantages of any kind (including sexual favors).

Personnel are hired under regular employment contracts, and no irregular work or exploitative collaboration is accepted. At hiring, each collaborator receives accurate information regarding:

- role and responsibilities;
- legal and contractual remuneration provisions;
- health-related risks and safety procedures;
- company rules and procedures, including the Code of Conduct.

This information is provided to ensure full understanding before accepting the role.

### **C. Child Labour and Foreign Workers**

ECOGOM SRL does not employ forced labour nor individuals below the minimum legal working age in the relevant jurisdiction. It also refrains from doing business with suppliers who employ child labour.

ECOGOM SRL does not employ foreign workers who are irregularly present in Italy.

### **D. Protection of Individuals and Employee Relations**

ECOGOM SRL safeguards the moral integrity of employees and ensures working conditions that respect human dignity.

Sexual harassment and psychological violence are not tolerated.

Behaviour or language that may offend personal sensitivity must be avoided, while

preserving the Company's right to uphold cultural and traditional practices (e.g., celebrating religious holidays).

Discriminatory, offensive, or harmful behaviours based on age, sex, sexual orientation, race, health, nationality, political opinions, or religious beliefs are not tolerated. Employee relations must be based on mutual respect and the goal of creating a positive and harmonious work environment.

## **E. Use of Corporate Assets**

Employees must act diligently to protect corporate assets, using them responsibly and in accordance with operating procedures. They must:

- avoid personal use of company assets;
- use assigned assets carefully and sparingly;
- avoid improper use that may cause damage or reduce efficiency or conflict with the Company's interests;
- promptly report anomalies or maintenance needs.

Workplaces must be kept tidy and clean.

Regarding IT systems, employees must:

- use them in accordance with instructions and intended purposes;
- strictly comply with security policies;
- refrain from sending offensive, threatening, inappropriate, or harmful communications;
- refrain from accessing websites with indecent or offensive content.

## **Article VIII. Accounting and Corporate Information**

Accounting transparency is based on truthful, accurate, and complete information for all accounting records. Each employee must ensure that management facts are correctly and promptly represented. For every transaction, adequate supporting documentation must be retained to:

- facilitate accounting entries;
- identify different levels of responsibility;
- avoid inappropriate uses of company assets that may cause damage or inefficiency or conflict with ECOGOM SRL's interests.

Each accounting entry must reflect the supporting documentation. Employees must ensure documentation is easily retrievable and logically organized.

## **Article IX. Institutional Relations**

Relations with national or international institutions are limited to communications intended to evaluate the impact of legislative or administrative activities on ECOGOM SRL, respond to formal requests or investigations, or express the Company's position on relevant issues.

ECOGOM SRL undertakes to:

- establish non-discriminatory communication channels with institutional stakeholders at international, EU, and local levels;
- represent the Company's interests transparently, rigorously, and coherently, avoiding collusive behaviour.

Contacts with institutional representatives must be handled exclusively by individuals expressly authorized by senior management.

## **Article X. Relations with Public Administration**

Commitments toward Public Administration entities may only be undertaken by specifically authorized functions, in full compliance with applicable laws and regulations. Documentation relating to contacts with Public Administration must be collected and monitored.

Employees must observe the following:

- no active or passive corruption or collusive behaviour is permitted; no money, gifts, or hospitality may be offered to public officials or their relatives, except for low-value customary items that cannot be interpreted as bribes;
- no direct or indirect payments may be made to public officials or third parties to obtain favourable treatment or influence decisions; promising jobs or advantages is also prohibited;
- employees must not improperly influence decisions of public officials;
- in public tenders, the law and proper business practices must be followed;
- ECOGOM SRL may not be represented before the Public Administration by consultants or third parties when conflicts of interest may arise.

## **Article XI. Relations with Political Parties, Trade Unions, and Associations**

ECOGOM SRL does not finance political parties, movements, committees, or political organizations, nor their representatives or candidates. It refrains from behaviour aimed at exerting direct or indirect pressure on political figures and provides no contributions to organizations that may present conflicts of interest.

ECOGOM SRL may cooperate—also financially—with non-political associations for specific projects, according to the following criteria:

- alignment with the Company's mission;
- clear and documented allocation of resources;
- express authorization by the corporate functions responsible for managing such relationships.

## **Article XII. Contributions and Sponsorships**

ECOGOM SRL may grant contributions only to non-profit entities or associations with proper bylaws, for initiatives of significant cultural, social, or charitable value, or involving a large number of citizens.

Sponsorship activities may concern social, environmental, sports, artistic, or entertainment initiatives, and must be limited to events that offer quality guarantees or allow the Company to contribute to planning to ensure originality and effectiveness.

In evaluating proposals, ECOGOM SRL carefully assesses possible personal or corporate conflicts of interest (e.g., family ties or links with organizations able to influence the Company's activities).

### **3. VIOLATIONS OF THE CODE OF ETHICS**

#### **Article XIII. Reporting Procedures**

All employees and stakeholders, internal or external, who become aware of a violation (or suspected violation) of the rules contained in this Code of Conduct or related procedures must report it.

Employees must contact their direct supervisor. If the report is ineffective, or if the employee feels uncomfortable reporting to the supervisor (e.g., because they are involved in the matter), they may contact legal auditor **Dr. Mario Giudici (mario@giudicimario.it)** or Ownership Mr. **Umberto Bortolotti (umberto.bortolotti@ecogom.it)**.

Anonymous reports are not permitted. External stakeholders (suppliers, consultants, clients, etc.) may contact Ownership directly.

Whistle blowers acting in good faith will be protected from retaliation, discrimination, or penalties, and their confidentiality will be ensured, except where disclosure is required by law or necessary to protect the rights of the Company or those falsely accused.

#### **Article XIV. Sanctions**

Violation of the principles of this Code of Conduct when also constituting a disciplinary offense, results in immediate disciplinary action in accordance with applicable employment contracts, regardless of any related criminal proceedings.

Contracts for professional collaboration or supply of goods/services will include express termination clauses for conduct in breach of the principles contained in this Code.

**Date** \_\_\_\_\_

**Signature for acceptance** \_\_\_\_\_