

## **ITS CONTROLLI TECNICI S.P.A.**

### **CODE OF ETHICS**

(Text approved by the Board of Directors of ITS CONTROLLI S.p.A. on 30/10/2024)

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## INTRODUCTION

ITS CONTROLLI TECNICI S.p.A. (hereinafter, for the sake of brevity "*ITS CONTROLLI TECNICI*" or "*Company*") is an Italian company that provides technical assistance services, technical control, and inspections in the field of civil engineering works (complex buildings, roads, railways, ports, and airports), industrial (wind power plants, photovoltaic, C.D.R. treatment, and Oil & Gas treatment), and services sector.

ITS CONTROLLI TECNICI is an independent third-party Inspection Body (Type A) accredited by ACCREDIA, the national accreditation body, in accordance with the UNI CEI EN ISO/IEC 17020 standard.

ITS CONTROLLI TECNICI, aware that in pursuing its mission, all activities must be carried out in compliance with laws, with honesty, transparency, moral integrity, fairness, and good faith, in accordance with rules aimed at protecting competition, considers it important to define the set of principles and values that ITS CONTROLLI TECNICI recognizes, accepts, and shares, as well as the set of responsibilities that it assumes both internally and externally.

With the adoption of this Ethical Code (hereinafter also referred to as the "Code"), in line with more advanced Corporate Governance standards, ITS CONTROLLI TECNICI has chosen to equip itself with a tool for ethical behavioural direction that defines the reference principles and guidelines that should govern the conduct of the company bodies and their members, the employees and collaborators of ITS CONTROLLI TECNICI, as well as anyone acting in the interest of the company in any capacity.

Respect for ethical rules in conducting business is a source of good reputation in the market for ITS CONTROLLI TECNICI and a competitive advantage that helps the success of the company's mission and the achievement of its goals.

All those who operate both in Italy and abroad for the achievement of the company's objectives are committed to observing and ensuring the observance of the principles and rules set out in this Code, each within their own functions and responsibilities. Relationships among these individuals, at all levels, must be guided by criteria and behaviours of fairness, collaboration, loyalty, and mutual respect.

ITS CONTROLLI TECNICI is committed to carefully monitoring compliance with the Code, providing appropriate information, prevention, and control tools, ensuring transparency and the correct execution of operations and behaviours, intervening when necessary with corrective actions.

The Code is also an essential element of ITS CONTROLLI TECNICI's control system aimed at preventing predicate offenses under the Italian legislation on the liability of entities for administrative offenses resulting from crimes, as outlined in Legislative Decree No. 231/2001 of June 8, and is an integral part of the company's "Organization, Management, and Control Model."

Under no circumstances can the belief that one is acting for the benefit or in the interest of ITS CONTROLLI TECNICI justify, even partially, adopting behaviours that are contrary to the principles and contents of the Code.

This Code is made available to all individuals who interact with the company in any capacity.

The Code binds all intended recipients at any organizational level of the company.

The Code is published on the intranet and on the company website, accessible at [www.itscontrollitecnici.it](http://www.itscontrollitecnici.it), to ensure the broadest possible dissemination

The Code is adopted by resolution of the Board of Directors of ITS CONTROLLI with immediate effect from that date and is also implemented by subsidiaries and/or associates or companies in respect of which ITS CONTROLLI carries out management and coordination activities, in Italy and abroad.

The Code is periodically updated, amended or revised by the Board of Directors, also on the proposal of the Board of Statutory Auditors and the Supervisory Body, in order to adapt it to the evolution of civil sensitivity and applicable regulations.

#### NOTE ON DOCUMENT REVISIONS

This revision, issued on 30/10/2024, cancels and replaces the previous one dated 16/12/2022.

## 1. GENERAL PRINCIPLES

### 1.1 *Recipients and scope*

The rules of this Code shall apply, without exception.:

- to the members of the management, control and supervisory bodies, legal representatives and directors of ITS CONTROLLI TECNICI;
- top management, employees and collaborators of ITS CONTROLLI TECNICI;
- consultants, business partners, suppliers;
- to any other public or private entity that, for any reason, directly or indirectly, permanently or temporarily, establishes relationships and relations or otherwise operates in the interest of ITS CONTROLLI TECNICI .

All ITS CONTROLLI TECNICI activities must be carried out in compliance with the principles of fairness and transparency and must be based on compliance with the principles and reference values referred to in this Code.

The subjects mentioned above (hereinafter jointly referred to as "*Recipients*"), in compliance with current legislation, will adapt their actions and behaviors to the principles, objectives and commitments provided for in this Code.

In particular, Recipients are required to:

- view and learn about the Code and promote its compliance;
- refrain from engaging in conduct contrary to the principles, rules and criteria identified in the Code;
- promptly and without delay inform its manager (or contact person), the Board of Directors and the Supervisory Body of any violations of the Code;
- request, where necessary, clarifications and information from the Supervisory Body on the principles and rules of conduct identified in the Code.

ITS CONTROLLI TECNICI guarantees maximum dissemination of the Code to Recipients.

Finally, communication and training programs are planned for the Recipients aimed at improving their knowledge of the contents and objectives of the Code of Ethics.

### 1.2 *The ethical principles of reference*

All those who work and collaborate for ITS CONTROLLI TECNICI have the duty to keep and make their collaborators and their interlocutors behave in accordance with the principles of honesty, fairness, transparency, impartiality, confidentiality of information, diligence, loyalty, good faith and mutual respect, in addition to the additional principles due in relation to the context and purposes of their mission.

Furthermore, the Recipients of this Code, in carrying out their work, must be inspired by the highest standards of conduct to which the Company in turn is inspired, in compliance with the principles mentioned above.

Employees, as well as managers and collaborators of the Company, must monitor the correct observance of the rules of the Code by the Recipients and, in carrying out their work and in relations with colleagues and third parties, must operate in compliance with current legislation, with honesty, fairness and loyalty, avoiding situations of conflict of interest between work and personal affairs, working for the safety of the workplace and the protection of the environment.

ITS CONTROLLI TECNICI considers it essential to promote at all hierarchical levels a corporate culture by virtue of which all those who work for the same Company are able to recognize, appreciate and maintain ethically correct conduct.

Honesty is the fundamental principle for all ITS CONTROLLI TECNICI activities, its initiatives, its reports and its communications and is an essential element of corporate management.

Relations with third parties are always based on criteria and behaviors of correctness, collaboration, loyalty and mutual respect.

ITS CONTROLLI TECNICI undertakes to respect, in carrying out its activities, the laws and regulations in force in all the countries in which it operates, as well as generally recognized practices.

## 2. RULES OF CONDUCT IN BUSINESS MANAGEMENT

### 2.1 *Business management*

ITS CONTROLLI TECNICI in the management of business and relations with third parties is inspired by the principles of loyalty, fairness, transparency, efficiency and openness to the market.

All employees and collaborators of ITS CONTROLLI TECNICI in the management of business and in relations with the Public Administration are required to behave ethically and in compliance with the laws and regulations of the countries in which the Company operates, based on compliance with the principles referred to in this Code.

The Recipients are also required, in the management of the activities within their competence, to behave in line with company policies in compliance with current legislation and company procedures adopted by the Company.

### 2.2 *Customer Relations*

Relations with customers are based on maximum collaboration and transparency with a view to benefiting all parties involved.

The Recipients promote maximum impartiality and reject any form of discrimination in relations with customers, as well as avoid resorting to elusive or unfair practices. Relations with customers must be based on courtesy and shared objectives, pursuing the highest quality standards and in order to offer services that can achieve maximum customer satisfaction.

ITS CONTROLLI TECNICI, in relations with customers and customers, ensures correctness, seriousness, loyalty and clarity in commercial negotiations and in the assumption of contractual obligations, as well as the faithful and diligent fulfillment of contractual

obligations. The contracts are drawn up in compliance with current regulations and company procedures, in compliance with the principles of transparency, impartiality and completeness.

### *2.3 Relations with suppliers*

The selection of suppliers and the formulation of the conditions for the purchase of goods and services by ITS CONTROLLI TECNICI are based on the principles and parameters of competition, moral and professional ethics, lawfulness, objectivity, fairness, impartiality, fairness in price, quality of the good and/or service. ITS CONTROLLI TECNICI carefully assesses the panorama of offers in search of the maximum competitive advantage for the Company and in compliance with the applicable legal provisions.

In relations with suppliers, conduct that may cause prejudice or damage, even indirect, to the Company, or unjustified favoritism, must be avoided, giving an advantage to a supplier over others. In relations with these subjects, all must be inspired by the principles of transparency, fairness and legality, in the belief that the quality of the goods and services provided determines the quality of the goods and services offered to ITS CONTROLLI TECNICI customers.

### *2.4 Relations with Public Institutions*

Relations with Public Bodies and Bodies, both Italian and foreign, must be based on compliance with the principles of transparency, clarity and correctness and such as not to lead to false, partial or misleading interpretations by public institutional subjects with whom relations are maintained in various ways.

Relations with these subjects must be maintained exclusively by those who within ITS CONTROLLI TECNICI customers. have been expressly delegated to do so.

It is not allowed to exercise, even through third party intermediaries, illicit pressure, nor attempt to establish personal relationships of favor, influence, interference towards such subjects, capable of conditioning, directly or indirectly, the outcome of the relationship, even possibly inducing the Public Official or the person in charge of a Public Service to commit a crime of embezzlement or abuse of office.

In the case of commercial relations with the Public Administration or participation in tenders, it is necessary to always operate in compliance with the laws and correct commercial practice.

Anyone who receives explicit or implicit requests for benefits of any kind from subjects belonging to the Public Administration, or from any third party intermediaries, must immediately suspend all relations with them and inform their company manager and the Supervisory Body.

It is also forbidden to use contributions, loans or other disbursements granted by the State, by public bodies or bodies, national and foreign, or by the European Union for purposes other than those for which they were assigned.

### *2.5 Relations with Parties, Political and Trade Union Organizations and other associations*

ITS CONTROLLI TECNICI does not provide direct or indirect contributions to political parties both in Italy and abroad, nor to their representatives or candidates. Each employee and collaborator acknowledges that any form of involvement in political activities takes place on

a personal basis, in their free time, at their own expense and in accordance with current legislation.

ITS CONTROLLI TECNICI also does not provide contributions to organizations with which a conflict of interest may be identified (such as trade unions, consumer protection associations, etc.).

Finally, ITS CONTROLLI TECNICI prohibits any form of financing, even indirectly, to bodies and associations that propagate or practice racism, xenophobia or terrorism or that incite others to commit acts of the same nature.

## *2.6 Relations with the media*

Communication with the mass media or the public through any means (e.g. social networks) by ITS CONTROLLI TECNICI must be complete, transparent and truthful, based on compliance with current legislation, internal regulations, as well as the principles of professional correctness.

No one can provide information concerning the Company without the authorization of the competent bodies and without prejudice to the legislation on confidentiality.

## *2.7 Gifts and other benefits*

In relations with third parties, Italian or foreign, (Customers, Suppliers, Public Administration, etc.) are not allowed offers of money, gifts, benefits of any kind in a personal capacity tending to obtain undue advantages of any kind, including intangible and intangible (promises of job offers, promises of economic advantages, offers or supplies of gifts, recommendations, etc.).

In any case, gifts, hospitality, entertainment or other acts of commercial courtesy are allowed provided they are of modest value and, in any case, such as not to compromise the integrity and reputation and not to influence the autonomy of judgment of the subject to whom they are addressed.

Acts of commercial courtesy as defined above of an amount not exceeding € 100 are of modest value.

In those countries where it is customary to offer gifts to customers or others, it is possible to act in this sense when such gifts are of an appropriate nature and of modest value, always in compliance with current legislation.

Anyone who receives gifts and gifts, exceeding normal commercial practices and courtesy, in compliance with company policies, must immediately inform their manager or contact person and the Supervisory Body.

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## *2.8 Conflict of interest*

ITS CONTROLLI TECNICI, in line with the values of honesty and transparency, undertakes to put in place all the necessary measures to prevent and avoid situations of conflict of interest.

The Recipients must refrain from activities or conduct that may constitute conflicts of interest with those of ITS CONTROLLI TECNICI and/or with the purposes that it pursues, or that could interfere with their ability to take impartial decisions in the best interests of the Company and in full compliance with the rules contained in this Code. They must also refrain from taking personal advantage of acts of disposal of corporate assets or business opportunities of which they have become aware in the course of carrying out their business.

In relations with third parties, the Recipients must operate according to ethical and legal rules, with explicit prohibition of resorting to illegitimate favoritism, collusive practices, corruption or solicitation of personal advantages for themselves or for others.

By way of example, the following situations may give rise to conflicts of interest:

- carry out work, including by family members, with customers, suppliers or competitors;
- have economic or financial interests, including through family members, with customers, suppliers or competitors;
- accept money or favours from persons wishing to do business with ITS CONTROLLI TECNICI;
- use information obtained in the course of performing its business functions in such a way that conflict may arise between its own interests and those of the Company.

If the Recipient experiences a situation of conflict, even potential, with the interests of the Company, the same Recipient must immediately notify its manager or internal contact person, the Board of Directors and the Human Resources function, and refrain from carrying out any activity connected with this situation.

Every year, all employees and collaborators working in the interest of ITS CONTROLLI TECNICI are required to sign and send to HR Department "Declaration on conflict of interest" the format of which is available from the same function. This declaration is also required during the selection of personnel in order to avoid situations of conflict of interest, even potential, with candidates.

Any conflicts of interest will be carefully assessed by the management of ITS CONTROLLI TECNICI and discussed with the interested party.

ITS CONTROLLI TECNICI has adopted a specific policy for the management of conflicts of interest.

## *2.9 Anticorruption*

ITS CONTROLLI TECNICI promotes the adoption of internal rules and controls aimed at minimizing the risk of corruption.

All members of the Board of Directors, top management and employees of ITS CONTROLLI TECNICI, in accordance with current anti-corruption provisions and company procedures, are required to report, at the beginning of the relationship and during the course of the same, any kinship or affinity relationships (including spouse and cohabitant) existing with managers and/or employees of Public Administrations..

ITS CONTROLLI TECNICI promotes the adoption of specific measures aimed at preventing and prohibiting former employees or collaborators of the Public Administration from performing any form of work activity, if, in the last three years of service and before the termination of their relationship with the same, they held positions with authoritative or negotiating powers in relation to ITS CONTROLLI TECNICI (so-called "Pantouflage").

Any corrupt practices or behaviors of which the Recipients may become aware in the exercise of their functions, or of which they otherwise have knowledge, must be promptly communicated to the Board of Directors and the Supervisory Body.

### 3. HUMAN RESOURCES MANAGEMENT

#### 3.1. *Employee relations*

Human resources are an indispensable element of the company organization and are, therefore, the main source of success of ITS CONTROLLI TECNICI.

ITS CONTROLLI TECNICI offers all its employees the same opportunities, based on merit criteria and in compliance with the principle of equality, without any discrimination, and allows everyone to develop their attitudes, skills and competences, promoting professional growth also through training or training programs and refresher courses.

ITS CONTROLLI TECNICI guarantees equal opportunities in the selection and recruitment of personnel, rejecting any form of favoritism, nepotism or clientelism.

ITS CONTROLLI TECNICI guarantees, to protect the rights of its employees, compliance with applicable employment contracts, whether collective, company or individual, as well as the provisions of the rules established by the civil code and current legislation, adopting measures against the exploitation of labor and preventing the hiring of non-EU personnel not in compliance with the obligations established locally in terms of permits  
Living room.

The employee of ITS CONTROLLI TECNICI has, among other things, the obligation to:

- collaborate with colleagues, managers and / or their managers, communicating all the information and putting in place all the behaviors that allow to operate with maximum efficiency in the execution of the tasks assigned and in the pursuit of common objectives;
- promote the knowledge of the Code towards all the subjects with whom they maintain relationships, both of a formal and informal nature, in the context of carrying out their activities;
- acquire the professional skills essential for the performance of its activities and maintain, for the entire duration of the working activity, an adequate level of knowledge and experience, updating its preparation and attending refresher or retraining courses if these are proposed and activated by the Company;
- not to profit or, in any case, any advantage, direct or indirect, with or without damage to the Company, from what is the object of its functions and services;
- comply with the instructions and instructions given by ITS CONTROLLI TECNICI, as well as any applicable regulatory provisions.

#### 3.2. *Protection of company assets*

Each Recipient is responsible for protecting the conservation of company assets entrusted to him for the performance of work.

Each Recipient must operate with the utmost care and diligence in order to protect company assets, in compliance with the operating procedures prepared by the Company to regulate their use and current legislation. The Recipients must also avoid improper or fraudulent use

of such company assets and/or those that do not comply with the purposes pursued that may cause damage or in any case in contrast with the interests of the Company.

### *3.3. Hygiene, safety and health of workers, security and environmental protection and cultural heritage*

ITS CONTROLLI adopts all the necessary measures to protect the psycho-physical integrity of its employees and collaborators, also with respect to threats deriving from the context in which it operates and not strictly arising from the company's production cycle, as well as to guarantee working conditions that respect individual dignity and safe and healthy working environments, in full compliance with current legislation on health and safety in the workplace.

ITS CONTROLLI undertakes to spread and consolidate a culture of safety among all its employees and collaborators, developing awareness of risks and promoting responsible behaviour on the part of these subjects and working to preserve, with preventive actions, the health, safety and safety of workers.

All employees and collaborators of ITS CONTROLLI are obliged to adopt the prevention measures established by the same Company and to comply with the requirements on hygiene, health, safety and security aimed at preventing risks related to the work carried out.

Finally, ITS CONTROLLI puts maximum commitment to respecting the environment and cultural heritage, considering the ecosystem a fundamental asset to be protected, ensuring extreme attention in orienting and managing its activities in compliance with these interests and values.

ITS CONTROLLI therefore systematically evaluates, also through the involvement of its partners and suppliers, the impact on the environment and cultural heritage connected with the activities carried out both in the design and executive and control phases, preventing and condemning any form of damage and deterioration of the environment, poor management of waste produced and incorrect treatment of any harmful substances , as well as damage to or appropriation of cultural property

### *3.4. Harassment, mobbing or discrimination*

Harassment, attitudes attributable to mobbing practices or discriminatory behavior in the workplace will not be tolerated.

The employee or collaborator who believes he has been harassed, has been the subject of bullying, or discriminated against for sexual, religious, political, racial or trade union reasons can report the incident to the Supervisory Body which will carefully evaluate the actual violation of this Code and will communicate the results to the competent function and to the President.

### *3.5. Alcohol or drug abuse*

The performance of work under the influence of alcohol or drugs, as well as the consumption of such substances during working hours, is also considered reprehensible behaviour.

### 3.6. *No smoking*

It is forbidden to smoke in the workplace and in places accessible to the public and in places where computer equipment is stored and, in any case, in places where the appropriate prohibition sign is exposed.

ITS CONTROLLI, in any case, will take into account the uncomfortable condition, on the one hand, of non-smokers and, on the other hand, of smokers, identifying where it will eventually be possible to go to smoke.

## 4. INTERNAL CONTROLS, TRACEABILITY OF TRANSACTIONS AND CORPORATE COMMUNICATIONS

### 4.1 *Internal control system*

ITS CONTROLLI is equipped with an internal control system that contributes to improving the efficiency and effectiveness of business processes, as well as containing risks in business operations. It is the Company's objective to spread a culture at all company levels that is aware of the importance of an adequate internal control system.

All Recipients, within the scope of the functions performed, are responsible for the correct functioning of the control system concerning the operating areas or activities entrusted to them.

### 4.2. *Traceability of transactions and corporate communications*

ITS CONTROLLI aims to disseminate information relating to company accounting with maximum transparency, reliability and integrity. The financial, accounting and management evidence and any other communication of ITS CONTROLLI must meet the requirements of completeness, truthfulness and accuracy. The Company's communication to the outside world is based on respect for the right to information.

All ITS CONTROLLI activities, carried out by the Recipients in the performance of their duties, must be legitimate, authorised, verifiable, correctly recorded and documented, consistent and adequate, compliant with current legislation and the provisions of this Code.

Each Recipient is required to cooperate so that the management facts are correctly and promptly represented in the accounting records. It is forbidden to engage in conduct that may prejudice the transparency and traceability of financial statements.

Every operation and transaction with economic, financial and equity significance must have an adequate record and must be supported by adequate documentation, in order to be able to proceed, at any time, to carry out the related checks aimed at verifying the decision-making process, to allow the accurate reconstruction of the operation and the easy identification of the various levels of responsibility and distribution and segregation of tasks. The supporting documentation of the operations carried out must be kept on file correctly and in accordance with current legislation.

The Recipients must allow authorized parties (auditors, auditing firms, etc.) to access data and documentation and provide information and support according to their needs. They will be required to disclose administrative and financial information only with the express authorization of their manager and/or ITS CONTROLLI.

Recipients who become aware of omissions, falsifications, lack of accuracy or negligence in the management of accounting and supporting documentation are required to immediately notify their manager or internal contact person of ITS CONTROLLI (unless this is not possible for reasons of opportunity) and the Supervisory Body.

The shareholders and the Board of Directors must ensure the proper functioning of the corporate bodies in compliance with the provisions of the Articles of Association and current legislation. Finally, ITS CONTROLLI promotes transparency and periodic information to shareholders, in compliance with the laws and regulations in force, who will be guaranteed correct and constant information regarding any action or choice that may have effects or consequences on their investments.

#### *4.3. Anti-money laundering*

ITS CONTROLLI adopts as its basic principle the maximum transparency of commercial transactions and prepares the most appropriate tools in order to combat the phenomena of money laundering and receiving stolen goods. ITS CONTROLLI proceeds to verify in advance, with the utmost diligence, the available information, including financial information, on suppliers, commercial counterparties, partners and consultants, in order to ascertain their respectability and the legitimacy of their activity before establishing business relationships with these subjects.

ITS CONTROLLI also verifies that the transactions of which it is part do not present even a potential risk of favoring the receipt or replacement or use of money or assets deriving from criminal activity. Finally, it pays the utmost attention to the correct use of payment instruments, to the control of the regularity of payments, invoices, orders and any other fiscally relevant document, as well as the additional documentation required by company procedures for the prevention of receiving and money laundering phenomena.

The Recipients must comply with company procedures and current provisions on receiving stolen goods and anti-money laundering, refraining from carrying out any activity, initiative or operation that may result in the involvement, even indirect, of the Company in receiving stolen goods and money laundering.

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#### *4.4 Compliance with tax and customs legislation*

ITS CONTROLLI undertakes to comply with the legislation and to the correct performance of the obligations established in tax and customs matters both in Italy and abroad. ITS CONTROLLI adopts specific measures and carries out appropriate controls, also concerning third parties (e.g. external professionals, suppliers, shippers), aimed at preventing the commission of crimes in these areas that could be committed, in particular, through:

- the use and/or issuance of invoices or other documents that are wholly or partly non-existent;
- the indication in periodic VAT returns of assets to a lesser extent than the actual amount;

- the omission of periodic VAT returns;
- concealment or destruction of accounting documents;
- undue compensation
- fraudulent evasion of the payment of taxes;
- the fraudulent subtraction, even attempted, from the payment of customs duties due to the European Union of foreign goods..
- European Union of foreign goods.

The Recipients must comply with company procedures and the provisions in force on the subject, refraining from carrying out any activity, initiative or operation that may determine the involvement, even indirectly, of the Company in tax and customs offenses.

Any violations must be promptly reported to the Board of Directors and the Supervisory Body.

## 5. CONFIDENTIALITY OF INFORMATION AND PROTECTION OF INTELLECTUAL PROPERTY

ITS CONTROLLI ensures the confidentiality of the information in its possession and refrains from seeking confidential data through illegal means.

The Recipients of ITS CONTROLLI are required to maintain the confidentiality required by the circumstances on the information or documentation they have become aware of or in possession during or during the performance of their work, without prejudice to the transparency of the activities carried out and the information obligations imposed by the provisions in force.

The information and data acquired or processed during the course of work or through one's duties belong to ITS CONTROLLI and cannot be used, communicated or disclosed without specific authorization from the hierarchical superior, in compliance with the company procedures in force.

Finally, ITS CONTROLLI is committed to constant respect for the intellectual and industrial property of others and does not unduly use to its advantage inventions, trademarks, patents or software of which it does not own or hold a license..

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## 6. PROTECTION OF PERSONAL DATA

ITS CONTROLLI undertakes to protect the personal data of the Recipients and of all those who interact with the Company for any reason.

ITS CONTROLLI guarantees that the processing of personal data carried out within the Company is carried out in compliance with fundamental rights and freedoms, as well as the dignity of the data subjects, in accordance with Regulation (EU) 2016/679 ( General Data Protection Regulation - "GDPR") and the additional provisions in force regarding the protection of personal data.

The processing of personal data must take place in a lawful and correct manner and in any case only data necessary for specific, explicit and legitimate purposes are collected and recorded. The retention of data will take place for a period of time not exceeding that necessary for the purposes of collection.

ITS CONTROLLI, in compliance with the aforementioned legislation, has adopted appropriate and preventive security measures in order to avoid risks of destruction and loss, unauthorized access and unauthorized processing, as well as specific procedures to ensure the protection of information.

## 7. VIOLATION OF THE CODE AND SANCTIONING SYSTEM

The rules contained in this Code also perform a general function of prevention of corporate risks and therefore must be understood and together with the contents of the Model adopted by ITS CONTROLLI pursuant to Legislative Decree 231/2001.

Violations of the Code, as well as violations of the aforementioned Model, constitute punishable behavior as it violates the relationship of trust and the duty of diligence.

### *7.1 Dependents*

Failure by employees to comply with and/or violate the rules contained in this Code constitutes a breach of the obligations arising from the employment relationship and, consequently, a disciplinary offense, giving rise to the application of the related sanctions.

The sanctions that can be imposed are among those provided for by current legislation and by the collective bargaining applied. These penalties will be applied on the basis of the importance assumed by the individual cases considered and will be proportionate according to their severity.

The infringements will be ascertained by the company function in charge, which will also initiate the consequent disciplinary proceedings, in accordance with the provisions of the employment contract applied, in company procedures and in compliance with current legislation.

### *7.2 Executives*

The respect by ITS CONTROLLI managers of the rules contained in this Code and the obligation that they enforce the provisions of this Code is an essential element of the managerial employment relationship, constituting an example for all those who report hierarchically to them.

The infringements will be ascertained by the company function in charge, which will also initiate the consequent disciplinary proceedings, as provided for managers in the employment contract applied and in company procedures.

In the event of violation by managers of the rules contained in this Code or adoption of conduct that does not comply with the provisions of this Code, or in the event that the manager allows employees subject to him hierarchically to adopt conduct that does not comply with the Code and / or in violation of it, the most appropriate sanctions will be applied to the managers in accordance with the nature of the management relationship as resulting also by current legislation, by the employment contract for Executives of Industrial Companies and by any agreements concerning executives.

### 7.3 Administrators

In the event of violation by the Directors of the Company of the rules contained in this Code or adoption, in the exercise of their powers, of measures that conflict with the same rules, the Supervisory Body will promptly inform the entire Management Body and the Control Body, which will take the appropriate initiatives in accordance with current legislation

### 7.4 Control bodies

In case of violation by the members of the Control Bodies (Auditors) of the rules contained in this Code or adoption, in the exercise of its powers, of measures that conflict with the same rules, the Supervisory Body will promptly inform the entire Control Body and the Governing Body, which will propose to the Assembly the appropriate initiatives in accordance with current legislation.

### 7.5 Consultants, external collaborators, suppliers and partners

Any conduct carried out by consultants, collaborators, suppliers, partners, etc., or by subjects who work in favor of such subjects, in violation of the provisions of this Code, is sanctioned in accordance with the provisions of the specific clauses included in the relevant contracts, which must be expressly accepted and which must allow the Company the right to terminate the contract, or alternatively, to request the fulfillment of the contract, subject to compensation for damage.

## 8. CONTROLS OF THE SUPERVISORY BODY

The correct observance and application of this Code is guaranteed by the Supervisory Body established pursuant to Legislative Decree 231/2001

## 9. REPORTS OF VIOLATIONS

If a Recipient becomes aware of violations and/or behaviors contrary to the principles established in this Code, he/she must promptly notify the Reporting Manager through the internal reporting channel established pursuant to Legislative Decree no. 23/2024.

ITS CONTROLLI TECNICI has implemented a computer system in order to leave any reports while maintaining the anonymity of each reporter.

The reporter can enter on [www.itscontrollitecnici.it](http://www.itscontrollitecnici.it) on the "Whistleblowing" page to be able to detail the event.

In any case, the confidentiality of the reporting person is guaranteed.

ITS CONTROLLI TECNICI, through the Manager and the competent functions, ensures the performance of in-depth checks on the reports received and the application of the disciplinary measures envisaged in the event of a confirmed violation.

With regard to the procedure for managing reports, please refer to the provisions of point 4.6 of the Model (Whistleblowing).