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TITLE

COMPANY CODE OF ETHICS

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1 Introduction

The Code of Ethics (hereinafter Code) is the document of MITAmbiente (hereinafter Company) containing the set of rights, duties and responsibilities of the Company towards employees, suppliers, customers and stakeholders. The purpose of the Code is to recommend, promote, or prohibit certain behaviors beyond and independently of regulatory requirements.

The Company believes that that ethical conduct in business operations is an essential condition for success and a key tool for enhancing its reputation.

To this end, the Company has decided to adopt this Code of Ethics which, in line with the principles of correctness, loyalty and transparency, is aimed at regulating the Company's activities.

Furthermore, to ensure the effective implementation and compliance with the Code and the Organizational and Management Model 231, the Company has established an external monocratic Supervisory Body. It operates in full autonomy and independence, periodically reporting any issues and Non-Conformities to the Top Management.

2 Scope of application

This Code is based on the strict adherence to its guiding principles, including professionalism, legality, morality, the fight against corruption, transparency, inclusion, equality, and the protection of health, safety, and the environment, as well as sustainability.

The principles outlined in the Code constitute binding provisions for all individuals operating or collaborating with the Company (administration and management, executives, employees, suppliers, collaborators, and other third parties) and for anyone maintaining relationships with MITAmbiente (hereinafter "Recipients").

The Company is committed to disseminating the Code of Ethics to ensure that it is brought to the attention of all Recipients, as well as to ensure adequate training for company personnel on its contents. For this purpose, the Code of Ethics is published on the website.

3 Recipients of the code

The Recipients of the Code of Ethics, in compliance with the legislation in force (including national, territorial and company collective bargaining), will adapt their actions and behaviors to the principles, objectives and commitments set out in the Code. In particular, all actions, operations and negotiations carried out are inspired by maximum correctness from the management point of view, by legitimacy from a formal and substantial aspect and by the clarity and truthfulness of accounting records.

All business activities must be carried out with commitment and professional rigor and appropriate to the responsibilities assigned.

Relationships between employees, at all levels, must be based on criteria and behaviors of correctness, collaboration, loyalty and mutual respect.

Employees must feel exempt from hierarchical constraints when management requests performances that are contrary to the law or the Code of Ethics.

4 Ethical Principles of Conduct

The Company's employees undertake to comply with the following provisions as compatible with their employment contract which they recognize and approve as minimum levels of guarantee of their work both towards the Company and towards stakeholders, suppliers, customers, consultants and collaborators.

4.1 Compliance with the rules

Compliance with the Law (EU, national and regional) as well as company regulations is a fundamental principle for the Company.

To this end, each Recipient undertakes to acquire the necessary knowledge of the legal provisions applicable to the performance of their functions.

Each Recipient also observes the behavioral requirements contained in the collective agreements applicable to him.

It is strictly forbidden to pursue or realize the Company's interest in violation of the regulatory provisions.

4.2 Morality

The quality and efficiency of the company organization, as well as its reputation, constitute an invaluable asset and are substantially determined by the conduct of each Recipient who is, therefore, required through his/her own conduct to contribute to the safeguarding of such assets and, in particular, of the company reputation, both in the workplace and outside of them.

In carrying out their duties, each Recipient shall conduct themselves in a manner inspired by moral integrity, taking into account the various social, economic, political and cultural contexts of reference and, in particular, the following values:

- **honesty, fairness and good faith**, assuming the responsibilities that are due to them by virtue of their duties and avoiding any conduct contrary to the values stated. The Recipients must therefore not pay or accept sums of money, exercise other forms of corruption or facts or accept gifts or favors to third parties or from third parties for the purpose of procuring direct or indirect advantages for the Company itself.

- **transparency**, by processing the information in its possession promptly and by implementing communication and information processes inspired by clarity, completeness, precision and sharing.

4.3 Fight against corruption

The Company undertakes to implement all necessary measures to prevent and avoid corruption and illegality.

To this end, it takes note of the numerous legislative and ministerial provisions established for this purpose and takes concrete action to comply with them by organising within it functions and responsibilities permanently assigned to the implementation of the aforementioned provisions.

4.4 Conflicts of interest

In carrying out their duties, recipients avoid situations of conflict of interest.

By way of example, conflicts of interest may arise from the following situations:

- taking on positions or carrying out work activities of any kind at suppliers;
- assumption of economic and financial interests of the Recipient or his family in supplier activities (such as, for example, the assumption of direct or indirect participations in the share capital of such entities).

Any situation potentially capable of generating a conflict of interest, or in any case of compromising the ability of the Recipient to make decisions in the best interest of the company, must be immediately communicated by the employee or collaborator to his/her Manager or directly to the Supervisory Body . This determines, for the Recipient in question, the obligation to refrain from carrying out actions connected or related to such situation.

4.5 Intellectual property protection and copyright

Reproduction, distribution, or modification of copyrighted materials without the consent of the copyright holder is illegal and prohibited under this Code, except for legal exemptions such as those regarding so-called “fair use.”

Unauthorized duplication of copyrighted materials may result in violations subject to civil and/or criminal penalties. Although copyright infringement usually involves the unauthorized duplication of publications or other printed materials, it can also include the unauthorized use of photographs and graphic displays or designs.

Computer software programs are generally protected by copyright and are sold subject to licensing agreements that may limit their use. No employee may copy software or use it on different computers unless the licensing agreements allow it or an applicable legal exemption exists.

4.6 Confidentiality and protection of information

No confidential company information, acquired or processed by the Recipient, may be used, communicated to third parties or disseminated for purposes other than institutional ones.

The definition of confidential information includes all data, knowledge, deeds, documents, reports, notes, studies, drawings, photographs and any other material relating to the organisation and company assets, the provision of the service, financial operations, as well as judicial and administrative proceedings.

The obligation of confidentiality remains in force even after the termination of the relationship with the Company, in compliance with current legislation.

Any confidential information must be kept in places inaccessible to unauthorized persons.

4.7 Protection of personal data

In carrying out its activities, the Company processes personal data of Recipients and third parties.

The Company guarantees the confidentiality of the information and personal data processed and the protection of the information acquired in relation to the work performed.

For this purpose, the Company requires that the Recipients undertake, within the scope of their functions, to ensure that the data being processed are processed in compliance with the legislation in force from time to time.

The processing of personal data is permitted only to authorized personnel and in compliance with the internal company rules and procedures that are established in accordance with current legislation.

5 Relationships with employees and collaborators

Relationships with employees and collaborators are fundamental to the success of the Company, which promotes and believes that a positive and collaborative work environment fosters motivation, productivity and staff loyalty, thus contributing to achieving company objectives and maintaining a competitive advantage.

5.1 Dignity and equality

Each Recipient recognizes and respects the dignity of the person who, for the Company, represents a fundamental value for its growth.

Each Recipient works with women and men of different nationalities, cultures, religions, origins and orientations. Discrimination based on language, sex, sexuality, nationality, political opinions, religious beliefs or any other nature is not tolerated.

The Company requires that no incidents of harassment or intolerance occur in internal working relationships.

5.2 Gender equality and inclusion

The Company recognizes and supports the fundamental right of women to equal opportunities and fair treatment in all areas of employment.

The Company is firmly committed to creating an inclusive environment, free from gender discrimination and ensuring that every employee, regardless of gender, has access to the same opportunities for growth and professional development.

Active policies are promoted to balance female representation in decision-making roles and enhance the talent of each individual, aware that diversity and inclusion are precious resources for our success and for a fair and modern corporate culture.

5.3 Development of professionalism

Each Recipient carries out his/her activity with the professionalism required by the nature of the tasks and functions performed, using maximum effort in achieving the objectives assigned to him/her and diligently carrying out the necessary in-depth and updating activities.

5.4 Recruitment Policy and Human Resources Management

The Company recognizes the importance of human resources and aims to promote their professional growth, considering it an essential component of its value.

The Company is oriented towards the development of professional growth and the valorization of the skills of each employee, also through the planning and implementation of continuous professional training plans.

In the selection and management of personnel (salary, promotions, dismissals, other...) the Company, in addition to complying with the obligations arising from the provisions in force, adopts criteria of merit, competence and evaluation of individual capabilities and potential in compliance with equal opportunities, avoiding any form of favoritism, clientelism and avoiding any type of facilitation or discrimination based on race, sex, nationality, religion, language, trade union or politics.

Anyone who is in a position to influence the selection of personnel is prohibited from taking into account recommendations or reports, received in any form, in favour or to the detriment of participants that may influence the correct conduct of the selection process.

The hiring and management of personnel takes place on the basis of regular employment contracts and specific procedures that the Company follows and respects.

The selection of each employee, consultant or collaborator takes place according to the values and characteristics mentioned above and this in order to achieve the company objectives and to ensure that these are pursued by all in compliance with the ethical principles and values which inspire it.

5.5 Salaries and benefits

The Company is committed to ensuring compliance with the salaries of its employees, ensuring fair remuneration and compliance with the National Contract of the sector, in line with the contribution and responsibilities of each role.

Aware of the importance of the well-being of our staff, the Company is dedicated to the study and implementation of additional benefits that can improve the quality of working life, such as training programs and corporate welfare initiatives.

These measures, in addition to promoting a healthy and motivating work environment, strengthen the bond between employees and the company, supporting sustainable and responsible growth.

6 Health, safety, environmental protection and sustainability

6.1 Health and safety at work

The Company is committed to preventing and minimizing risks to the health and safety of its workers. This commitment is explicitly defined in the Company Policy.

The mitigation and prevention system is based on the assessment of risks to the health and safety of workers and is systematically updated and adapted to emerging needs, in compliance with current legislation starting from Legislative Decree 81/2008 and subsequent amendments.

The Company is aware that ensuring a safe and healthy work environment not only protects employees, but also contributes to achieving development goals. Furthermore, it is therefore committed to promoting a "culture of safety" so that each worker can feel an effective active and integral part of the company safety process.

The responsibility of each Recipient towards his/her collaborators and colleagues makes the utmost care for risk prevention mandatory.

Paying the utmost attention in carrying out your activity is essential, strictly observing all the established safety and prevention measures, to avoid any possible risk for yourself and your colleagues.

6.2 Work environment

The Recipients collaborate with each other in achieving common results and are committed to creating a serene, stimulating and rewarding work environment.

Within the work environment, the Recipients shall conduct themselves in a manner marked by seriousness, order and decorum.

The Company is also strongly committed to ensuring optimal health and safety conditions in the workplace.

6.3 Use of company equipment and facilities

Under no circumstances is it permitted to use company assets and, in particular, IT and network resources for purposes contrary to mandatory provisions of law, public order or morality, as well as to commit or induce the commission of crimes or in any case racial hatred, the glorification of violence or the violation of human rights.

No Recipient is permitted to make audiovisual, electronic, paper or photographic recordings or reproductions of company documents, except in cases where such activities fall within the normal performance of the functions entrusted to him.

6.4 Alcohol, drugs and smoking

The use of drugs is prohibited. The use of alcoholic substances is prohibited for all employees and/or collaborators assigned to activities requiring complete psychophysical balance such as, for example, drivers, operators, etc.

Therefore, those who, during their work activity and in the workplace:

- serves under the influence of alcohol, drugs or substances with similar effects;
- consumes or supplies drug substances in any capacity during the course of work.

Anyone who is forced to suffer from second-hand smoke in the workplace is required to inform their direct superior.

6.5 Environmental protection and sustainability

The Company and all employees act in accordance with applicable laws and regulations in order to protect the environment and reduce pollution.

Each Recipient, in carrying out his/her functions and activities, must contribute to the pursuit of exemplary results in this sector.

The Company therefore considers the environment a common heritage to be safeguarded also through specific policies and initiatives.

7 External reports

7.1 Gifts, freebies and donations

Within the scope of their duties, Recipients are prohibited from offering or granting to third parties, as well as accepting or receiving from third parties, directly or through third parties, including on festive occasions, gifts and/or freebies (sums of money, job offers, goods or services of various kinds) that could influence or give the impression of influencing corporate decisions in favor of any person with whom the Company has commercial relations.

It is possible to accept gifts of modest value (estimated at 50.00 euros) that must not be excessively expensive or demanding, but proportionate to the context and occasion and that have a moderate value that cannot be perceived as inappropriate or as an attempt to influence professional decisions.

Avoid any situation that could give rise to conflicts of interest or specific requests for favors.

The Recipient who receives gifts exceeding a modest value must immediately inform in writing, in the case of an Employee or Collaborator, his/her Manager, in the case of a Manager or the Supervisory Body, for the adoption of appropriate measures.

In any case, the Recipient is prohibited from soliciting the offer or granting, or the acceptance or receipt, of gifts or freebies of any kind, even if of modest value.

Any Recipient who, within the scope of his/her duties, enters into contracts with third parties must ensure that such contracts do not include gifts and/or gratuities in violation of this Code.

7.2 Relations with suppliers

The Company selects suppliers respecting the principles of competition and equality, based on objective evaluations of quality, utility and price. The selection is made with transparent and objective criteria, without excluding qualified companies. For consultants and collaborators, professionalism and honorability are considered.

Relationships with suppliers, including financial and consultancy contracts, follow the Code of Ethics and are subject to continuous monitoring for appropriateness of prices and goods supplied.

Employees and Collaborators must communicate to their Manager, and each Manager must communicate to the Supervisory Body, any personal interest in the performance of their duties, which may lead to the emergence of a conflict of interest, in order to guarantee a fair and transparent selection of suppliers. Sending gifts to suppliers is prohibited.

The Company informs suppliers of the Code of Ethics, which they must accept and respect.

7.3 Relations with Authorities and Public Administrations

Relations with public institutions are managed by authorized representatives, respecting the Code, the Statute and the laws, with particular attention to transparency and efficiency.

In relations with the Public Administration, the Recipients of the Code must respect principles such as correctness, collaboration, non-interference, respect for the law and avoid behaviors that could constitute a crime.

Those acting on behalf of the Company must avoid discrimination and improper influence on the decisions of public officials.

7.4 Relations with Certification Bodies

Relationships with Certification Bodies are managed with complete transparency and professionalism.

The Company is committed to ensuring proactive and continuous collaboration, responding promptly to any request for information, documents and clarifications that may arise during an inspection or audit.

During the control visits, each procedure is organized in order to facilitate access to the documentation and resources necessary for an in-depth analysis of the activities.

The Company works to establish a constant and clear dialogue with the Certification Bodies, enhancing their role and supporting the verification process with maximum availability.

Each interaction is oriented not only towards compliance with current regulations, but also towards building relationships of trust based on correctness, transparency and reliability, fundamental elements for effective monitoring and continuous improvement of corporate practices.

7.5 Relations with political and trade union organisations

The Company does not make contributions of any kind, directly or indirectly, to political parties, movements, committees and political and trade union organizations, nor to their representatives or candidates, either in Italy or abroad.

The Company refrains from any direct or indirect pressure on political or trade union representatives, through its managers, employees or collaborators.

7.6 Relations with consultants and collaborators

The Company's consultants and collaborators are required, in the execution of the contractual relationship established with the Company or of the assignment received from it, to behave with correctness, good faith and loyalty, respecting, to the extent applicable to them, the provisions of this Code, the company regulations and the instructions and prescriptions given by the Company's personnel.

The Company also ensures the dissemination of the Code directly among collaborators and consultants who are required to respect the principles contained therein.

Behaviours contrary to the principles expressed in the Code may be considered by the Management as a serious breach of the duties of correctness and good faith in the execution of the contract, a reason for damage to the relationship of trust and just cause for termination of contractual relations.

7.7 Relations with information bodies

Relations with the press, television and in general with the mass media are maintained exclusively by the Top Management or by persons delegated by it.

All external communication interventions must be previously authorised in accordance with the company procedures in force from time to time.

In any case, any information released must be based on the principles of loyalty, transparency and truth in strict compliance with this Code of Ethics, internal procedures and the protection of the Company's image.

8 Business Management

8.1 Accounting records

Accounting transparency and the keeping of accounting records according to the principles of truth, completeness, clarity, precision, accuracy and compliance with the

Employees who become aware of omissions, falsifications or carelessness in accounting records or supporting documentation are required to promptly report it to their superior.

8.2 Internal controls

The functionality and efficiency of the structure and complex activities requires its correct functioning at all levels; in order to guarantee such functioning, a system of periodic internal controls is foreseen, carried out and controlled by the HSE Department.

Each Recipient, within the limits of his/her functions and tasks assigned to him/her, is responsible for the definition and correct functioning of the control system.

8.3 Information reports

The circulation of information must be managed according to criteria of truth, accuracy and timeliness.

To this end, information reports, intended both internally (colleagues, collaborators, shareholders) and externally (suppliers, institutional interlocutors) must be drawn up scrupulously and in compliance with these principles.

Furthermore, the Company fulfills its legal obligations, including those regarding communications, towards the competent supervisory and control authorities and collaborates with the latter in carrying out their functions in compliance with current legislation.

9 Supervisory Body

The Supervisory Body is a monocratic and external body, which provides the Company with several advantages:

- **autonomy and independence:** being external, the Supervisory Body can operate without internal influences, ensuring more impartial control;
- **professionalism:** an external expert can bring specific skills and an objective view of company procedures and practices;
- **continuity of action:** the Supervisory Body must have autonomous powers of initiation and control to effectively carry out its tasks.

The Supervisory Body has the task of:

- monitor the application and compliance with the Code;
- verify the content of the Code, in order to report the need for adjustments to the needs of the Company and to the evolution of the laws;
- undertake activities for the optimal dissemination of the Code;
- propose changes and additions to the Code to Senior Management;
- receive reports of violations of the Code and investigate them.

10 Implementation and dissemination provisions

In order to pursue compliance with the principles set out in this Code, the Company ensures:

- the widest possible dissemination of this Code;
- the interpretation and uniform implementation of this Code;
- the periodic updating of this Code, on the basis of needs that arise from time to time also in light of the activities indicated above.

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The HSE Department proceeds to disseminate the Code to the Recipients using the methods identified below:

- transmission via email to all Recipients who sign a specific declaration;
- publication on the Company's website;
- posting via dedicated notice boards located in a place accessible to all employees and collaborators.

All Employees are required to implement and collaborate in the implementation of the Code, within the limits of their own competences and functions. Any behavior or situation that may be considered incorrect or inconsistent with internal procedures must be reported.

Reports must be made as per internal procedures.