



RösSl & Duso S.r.l.

CODE OF ETHICS

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Index

Article I.	Premises	3
Article II.	Nature, Purpose of the Code and Values	5
Article III.	Addressees.....	9
Article IV.	Guarantors of the implementation of the Code.....	10
Article V.	Impartiality and conflict of interest.....	11
Article VI.	Personnel management and interpersonal relations.....	13
Article VII.	Personnel Selection, Child Labour and Support for Young Workers.....	15
Section 7.01	Personnel Selection	15
Section 7.02	General prohibition of labour exploitation and the use of underage workers	15
Section 7.03	School-work alternation	16
Article VIII.	Working Environment.....	18
Article IX.	Handling of reports and Wistleblowing.....	20
Article X.	Use of company assets - Confidentiality of information	22
Article XI.	Protection of Industrial and Intellectual Property.....	24
Article XII.	Accounting and Financial Management	25
Article XIII.	Safety and Environment	26
Article XIV.	External relations.....	29
Section 14.01	Customers.....	29
Section 14.02	Suppliers	29
Section 14.03	External Consultants.....	29
Section 14.04	Intra-Group Transactions.....	30
Article XV.	Relations with the Public Administration and Anti-Corruption Code	31
Article XVI.	Relations with the Judicial Authority and Authorities with powers of inspection in the context of inspections, access, audits carried out by such Authorities	33
Article XVII.	Sponsorship and gifts	34
Article XVIII.	Corporate obligations.....	35
Article XIX.	Obligation and sanctions	36
Article XX.	Entry into force, updating and publicity of the Code	38

Articolo I. Background

Rössl e Duso S.r.l. is an industrial company with a national and international vocation that is aware - within the limits of its size - of the role it plays with respect to the market, the economic development of the territory it belongs to and of the People who work there or collaborate with it, and in general the satisfaction of its Stakeholders, always with due respect for the principles of fairness and correctness in the management of labour relations, the rules on workers' safety and the laws and regulations applicable to the specific business activity carried out.

Every year, Rössl and Duso Srl invests substantial capital in upgrading its tangible and intangible assets. The company's mission remains focused on customer satisfaction, fast order processing, punctual scheduling and execution of processing steps, and good cooperation and analysis for problem solving. The focus is on the health and safety policy of its personnel and environmental protection; the reliability of supplied products; the efficiency of subcontracting and problem solving. The goal of internationalisation and cooperation with international groups remains a constant prerogative in the future of Rössl and Duso Srl. Remaining a leader in the field of energy and complex mechanical machining - as well as providing increasingly comprehensive services such as assembly, testing, painting - are the main objectives that Rössl e Duso Srl has always pursued and will continue to do in the future

RÖSSL E DUSO S.r.l. deems it necessary to publicly express the commitments and ethical responsibilities in the conduct of business and corporate activities to which each Addressee, as defined below, must conform in the performance of his or her work and thus clearly define the values and responsibilities of each one generally recognised, accepted and shared.

For this reason the "Code of Ethics" has been drawn up, the observance of which by all those who work for, or have other business relations with, RÖSSL E DUSO S.r.l., or in general every "Stakeholder", each within the scope of his or her functions and responsibilities, is an indispensable behaviour to guarantee the efficiency and reputation of the Company.

In the event that even one of the precepts of the Code conflicts with the provisions of the internal regulations or procedures of the Company, the Code shall prevail.

RÖSSL E DUSO S.r.l. undertakes to promote knowledge of the Code of Ethics on the part of all Stakeholders as identified above by means of appropriate communication tools, undertaking to take into account any suggestions and remarks made by them.


CODE OF ETHICS of ROSSL & DUSO S.r.l.

RÖSSL E DUSO S.r.l. carefully monitors the observance of the Code of Ethics, preparing adequate information, prevention and control tools and procedures, ensuring the transparency of the operations and behaviour implemented, intervening, if necessary, with corrective actions.

The Code of Ethics is inspired by the regulatory sources, guidelines and main documents existing at a national and international level on *corporate* social responsibility and *corporate governance*, human rights and the environment, such as, by way of example but not limited to, the United Nations International Charter of Human Rights, the International Covenant on Civil and Political Rights, the European Convention on Human Rights, the Declaration on Fundamental Principles and Rights at Work of the International Labour Organisation (ILO). The Code, also updated on the basis of internationally recognised *best practices*, is also integrated with the main statements of the other sustainability policies adopted by the Cividale Group.

Rössl e Duso S.r.l. is also aware of the role played by the same within a private industrial group and reports on its official documents - for the sake of clarity - the wording 'Company subject to management and coordination by CIVIDALE S.p.A.' pursuant to and for the purposes of Articles 2497 et seq. of the Italian Civil Code.

General Principles



	<p>Articolo II. Nature, Purpose of the Code and Values.</p>
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The Code of Ethics (hereinafter: the 'Code') is an official document of Rössl e Duso S.r.l. (hereinafter: 'Rössl e Duso' or the 'Company'), approved by the Board of Directors, which gathers the **principles** and **rules of conduct** to which all those who operate within the company and, in any case, have relations with the Company are subject.





The purpose of this Code is to declare and disseminate the values and rules of conduct to which the Company intends to constantly refer in the exercise of its business activities.




These values are represented by the principles of **transparency**, **honesty**, fairness, **impartiality**, **confidentiality**, **good faith** and full **compliance with** the **rules** protecting competition and the market.

These are the **values** on which our activity is based.

	<p><u>Respect for the person:</u></p> <ul style="list-style-type: none"> • the Company ensures respect for the physical and moral integrity of the individual and respect for the dimension of relations with others; • The company ensures that the working conditions within the company are respectful of individual dignity and take place in a safe working environment; • The Company undertakes to conclude employment contracts with its collaborators in application of the legislation in force; • The company will not tolerate demands, threats or abuse aimed at inducing people to act against the Law or against the Code, or to engage in behaviour detrimental to their moral and personal beliefs and preferences.
	<p><u>Legality:</u></p> <ul style="list-style-type: none"> • all collaborators are required to comply with the laws and regulations in force in the countries in which they operate, with the Code of Ethics and

	<p>with the company's internal rules, applying them with rectitude and fairness.</p>
	<p><u>Integrity, fairness and compliance with regulations:</u></p> <ul style="list-style-type: none"> • for the Society are essential values; • In relations with third parties, the Company undertakes to act in a correct and transparent manner, avoiding misleading information and conduct that may take unfair advantage of others' positions of weakness or lack of knowledge; • the Company, in seeking to maximise its economic and financial results, is committed to establishing proper business relations with third parties; • the company stands as a promoter of these values and expects all those who interact with the organisation in one way or another to adopt the same principles; • in its relations with competing companies is inspired by the principle of fair competition. Therefore, the Company undertakes to respect and enforce compliance with current national and international regulations and recognised practices, inherent to the activity performed.
	<p><u>Loyalty:</u></p> <ul style="list-style-type: none"> • Relations with the outside world, relations with and between employees must be marked by the utmost loyalty, which consists in keeping one's word, promises and pacts, acting with a sense of responsibility, valuing and safeguarding the company's assets, and applying an attitude of complete good faith in every activity or decision. • In its relations with customers and suppliers, the Company is committed to complying with the principles and laws protecting competition, dealing with the markets in a fair and correct manner, trusting in the quality of its products and respecting contractual agreements.
	<p><u>Customer care and satisfaction:</u></p> <ul style="list-style-type: none"> • all company activities and conduct are oriented towards the utmost attention to customers, aiming to achieve optimum quality standards with a view to their best satisfaction, and this also applies to after-sales processes.
	<p><u>Confidentiality:</u></p> <ul style="list-style-type: none"> • Employees undertake to treat all information obtained in connection with the performance of their work as confidential and, therefore, not to

	<p>disclose it except to the extent of the use of such information for the performance of their work.</p>
	<p><u>Consistency and respect for hierarchical relations:</u></p> <ul style="list-style-type: none"> • all employees undertake to respect the hierarchical-functional relationships within the company organisation chart, recognising that such respect is a necessary element for the correct performance of each individual task; • all those who work for the Company are called upon, at any level, to implement the Company's mission, values and operating principles on a daily basis in every action. They are considered the founding basis of strategic planning, objectives and operational management.
	<p><u>Absence of conflict of interest:</u></p> <ul style="list-style-type: none"> • Employees shall ensure that all business decisions are made in the interest of the Company and must therefore avoid any situation of conflict of interest between personal or family business activities and their duties in the Company that could affect their independence of judgement and choice.
	<p><u>Prohibition of giving/accepting gifts or other benefits:</u></p> <ul style="list-style-type: none"> • Without prejudice to the provisions on relations with the Public Administration, it is forbidden to directly or indirectly offer money, gifts or benefits of any kind to directors, officers or employees of customers, suppliers, consultants, for the purpose of influencing them in the performance of their duties and/or gaining undue advantage. • Acts of commercial courtesy are permitted as long as they are of modest value or, in any case, such as not to compromise the integrity or reputation of either party or to be interpreted, by an impartial observer, as aimed at acquiring undue and/or improper advantages.
	<p><u>Safety, health protection and working conditions:</u></p> <ul style="list-style-type: none"> • The Company promotes working conditions and environments that protect people's psychophysical integrity and foster proactiveness, creativity, active participation, the ability to work in a team and the assumption of responsibility.

	<p>Professional excellence:</p> <ul style="list-style-type: none"> the Company's employees, in their activities and at all organisational levels, through a constant process of improvement, pursue decision-making speed, proactivity in solving problems and innovation in the solutions adopted with a strong orientation towards all stakeholders.
	<p>Equal opportunities:</p> <ul style="list-style-type: none"> Professional development and management of employees are based on the principle of equal opportunities; Recognition of the results achieved, professional potential and skills expressed by people are some of the relevant criteria for their career advancement, so as to ensure transparency on the method of evaluation and how it is communicated.
	<p>Environmental Protection and Sustainability:</p> <ul style="list-style-type: none"> the environment is a primary asset that the company safeguards, in accordance with the principles of sustainable development; the Company is attentive to the impact of its choices on the environment and the community; the Company plans its activities by seeking a continuous balance between economic initiatives and social and environmental needs and disseminates the culture of safety and risk prevention to all stakeholders.



Articolo III. Recipients

This Code is **binding** and must be observed by all '**Stakeholders**' and in particular by

- **employees, project collaborators** (hereinafter all referred to as 'Employees') in service in the Company;
- every **person** who **carries out activities in the name of and on behalf of the Company**, wherever they operate, both in Italy and abroad, including persons who perform functions of representation, administration or management of the Company, e.g. members of corporate bodies, statutory auditors, agents, contractors, consultants and suppliers of the Company and who act in the interest of RÖSSL E DUSO S.r.l.

All Addressees are required to observe and, to the extent of their competence, enforce compliance with the principles contained in the Code: under no circumstances does the claim to be acting in the interest of the Company justify the adoption of conduct in conflict with those set out herein and, in general, with laws, regulations and disciplines.

The Company undertakes to ensure timely internal and external dissemination of this Code.

The term '**Stakeholders**' refers to those **persons who are directly or indirectly involved in the Company's activities** and who in any case have some interest in relation to the decisions, strategic initiatives and possible actions taken by the Company.



Here are some examples of Stakeholders:

- employees;
- customers;
- suppliers (both commercial and financial);
- shareholders;
- public institutions, trade and environmental associations.

Fairness in relations with such persons is an **inalienable objective of the** Company, as a primary imperative of the code as well as an element capable of creating a relationship of mutual trust between the Company and the Stakeholders.



Articolo IV. Guarantors of the implementation of the Code

Control over compliance with the Code is entrusted, following the adoption of the ORGANISATIONAL MODEL drawn up in the form and pursuant to Legislative Decree 231/2001, to a **Supervisory Board** appointed for this purpose.

The Supervisory Board proposes to the Board of Directors any need or opportunity to update or adjust the Model according to changes in the law and in the company's activities.

In particular, the Supervisory Board is assigned the following **tasks**:

- **promote** the **implementation of** the Code of Ethics;
- report and propose to the Governing Body any **useful** initiatives for the **greater dissemination** and knowledge of the code, also with a view to preventing the recurrence of proven violations;
- **examine** reports of **possible** violations of the Code of Ethics, promoting the most appropriate checks;
- **inform** the Management Body of the **results of the relevant checks for the** adoption of any sanctioning measures; likewise inform the competent supervisors of the results of the relevant checks for the adoption of the appropriate measures.



Articolo V. Impartiality and conflict of interest

In carrying out its activities, the Company operates according to principles of **fairness, fair competition** and **transparency** vis-à-vis all operators in the market.

Persons required to comply with this Code shall, in the performance of their work, **act impartially** and **neutrally** and take decisions with **rigour** and **transparency**, in **compliance with the law**.

All Company personnel must **avoid** situations or activities that could lead to **conflicts of interest** with those of Rössl e Duso S.r.l. and/or of third companies related to it or controlled by it or that could interfere with their ability to make impartial decisions.

In this regard, personnel **must not use** their position in the company and the information acquired in their work in such a way as to create a conflict between their personal interests and the interests of the company, and without prejudice to the provisions of the relevant contractual regulations, the personnel of the Company **may not take up** external positions in companies or commercial enterprises whose interests are directly or even only potentially conflicting or interfering with those of Rössl e Duso S.r.l. in the absence of explicit consent or within even indirect shareholders.

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

- having economic and financial interests, including through family members, with suppliers or competitors;
- accept money, gifts (except within the limits of normal courteous relations and provided they are of modest value), favours or other benefits of any kind from persons, companies or entities that are or intend to enter into business relations with the Company;
- instrumentalise their functional position for the realisation of interests conflicting with those of the Company;
- enter into commercial transactions on behalf of the Company with family members within the 2nd degree, contrary to the company's procedures for transactions with related parties;
- Concluding, finalising or initiating their own negotiations and/or contracts - in the name of and/or on behalf of the Company - which have as counterparts their own family members or partners, or legal persons of which the Addressee is the owner or in which the Addressee is otherwise interested;

CODE OF ETHICS of ROSSL & DUSO S.r.l.

- taking personal advantage of price-sensitive information and business opportunities of which one has become aware in the course of performing one's duties within the Company.

Any situation that may constitute or give rise to a conflict of interest must be promptly reported to one's manager or internal contact person, who will inform the Supervisory Board



Articolo VI. Personnel management and interpersonal relations

The Company expects all employees to act with diligence, accuracy, impartiality and honesty at all times in the performance of their duties, including in intercompany relations and relations with external partners. The honesty and professionalism of employees are decisive values and conditions for the achievement of the Company's objectives.

In compliance with the Conventions of the International Labour Organisation and current legislation protecting working conditions, the Company is committed to respecting fundamental human rights. In particular, the Company:

- **avoids**, at all stages of the employment relationship, including pre-employment, **any** form of **discrimination** (including those related to geographical origin, religion, creed, gender, marital or maternal status, age, political or trade union affiliation, nationality, disability, health, sexual orientation) towards its staff, as well as towards temporary workers and/or staff employed by subcontractors and/or self-employed workers, and **offers** all workers **the same opportunities**, **so** that everyone can enjoy fair treatment based on merit criteria, without any discrimination;
- takes care of the selection and recruitment of employees, ensuring respect for the **values of equal opportunities** and **equality** in line with the relevant legal requirements, the Workers' Statute and the applicable CCNLs;
- creates a working environment in which the personal characteristics of the individual worker do not give rise to discrimination;
- ensure the **protection of the privacy** of staff and their right to work without being subjected to undue influence;
- ensure that internal and external labour relations do **not result in the** reduction or maintenance in a state of **subjection** by means of **discrimination, violence, threats, deception**, abuse of authority, carried out also by means of reprimands, punishments or the exercise of disciplinary power, the seeking of profit from a situation of physical or mental inferiority or from a situation of necessity or by means of the promise or giving of sums of money or other advantages to those in authority over the person;
- undertakes not to establish any employment relationship with persons without a residence permit and does not engage in any activity to facilitate the illegal entry of illegal immigrants into Italy;
- is committed to promoting a culture of **safety at work**, including through information and training meetings aimed at staff, and respect for the environment.

RÖSSL E DUSO S.r.l. is committed to ensuring that in relations between colleagues, everyone behaves according to principles of civil coexistence and in a spirit of full cooperation.

All persons in charge of specific activities must exercise the powers connected to the delegation received with objectivity and prudent balance, respecting the dignity of the person of their collaborators, whose professional development they must adequately care for.

Moreover, the Company undertakes to undertake periodic training initiatives for employees and collaborators, particularly when they are admitted and hired, as well as information and awareness-raising initiatives on the same issues.

The Code is an **integral and substantive part of** every employee's **employment contract**.

Accordingly, the Company requires all employees to strictly comply with the provisions of the Code

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Any violation of its provisions is therefore dealt with firmly, with the consequent adoption of appropriate sanctions, in accordance with the provisions of this Code.

Employees are therefore required to:

- fully embrace the provisions of the Code concerning their specific task, including participating in any training activities;
- adopt actions and behaviour consistent with the Code and refrain from any conduct that might harm the Company or compromise its honesty, impartiality or reputation;
- promptly report any breaches of the Code to the company's Supervisory Board, in the manner provided for in this Code;
- comply with all internal provisions introduced by the Company for the purpose of enforcing compliance with the Code or detecting violations thereof;
- consult the Supervisory Board, in the manner provided for in this Code, to obtain clarification on the interpretation of the Code;
- cooperate fully with any investigations carried out in relation to violations of the Code, maintaining the strictest confidentiality about the existence of such investigations and actively participating, where required, to auditing activities on the functioning of the Code.

The Company shall do everything possible to ensure that its employees, whether senior or subordinate persons

, and all Addressees acting on its behalf, do not commit

offences that may entail the application of one of the financial and/or

prohibitory

sanctions provided for by Legislative Decree no. 231/2001 (where applicable), in the event that such offences are committed

to the advantage or in the interest of the Company itself or of other companies of the Cividale Group.



Articolo VII. Personnel Selection, Child Labour and Support for Young Workers

Sezione 7.01 Personnel Selection

The assessment of staff to be recruited is carried out on the basis of the correspondence of the candidates' profiles with those expected according to the company's needs, while respecting equal opportunities for all those concerned. The information requested is strictly related to the verification of the aspects envisaged by the professional and aptitude profile, respecting the candidate's privacy and opinions.

Employees are prohibited from accepting or soliciting promises or payments of money or goods or benefits, pressure or services of any kind that may be intended to promote an employee's employment or transfer or promotion.

The staff is employed under a regular employment contract; no irregular employment or the employment of staff without a regular residence permit is tolerated.

The company does not in any way facilitate the entry or transport into the territory of the State of foreigners who do not have the qualifications required by the relevant legislation. Likewise, the company does not favour in any way the stay of foreigners who are in a condition of illegality on the territory of the State.

The Company rejects all forms of exploitation and taking advantage of the state of need of all workers and abstains from any relationship with intermediaries who are even suspected of recruiting labour by taking advantage of the aforementioned state of need.

Sezione 7.02 General ban on labour exploitation and the use of underage workers

With respect for human rights and the protection of individual dignity, RÖSSL E DUSO prohibits any form of labour exploitation.

The Company, in particular, declares that it does not use child labour, that is, it does not employ persons younger than the age established for starting work and, in any case, younger than fifteen years of age. The Company does not have and undertakes not to have business relations with suppliers or subcontractors that use child labour as defined above.

The purpose of this provision is to ensure that no persons are employed in the production process of RÖSSL E DUSO who are denied the opportunity to receive an education and to live a life appropriate to the rights of the child and which allows them to grow and develop in a healthy manner. This provision is also intended to prevent people who have not yet reached maturity from being forced to work in dangerous or health-damaging environments that could prevent them from properly completing their development.

The addressees of the Code of Ethics undertake to immediately report any violations of the aforementioned provisions to the Board of Auditors, in the manner set out in Article 7 above.

The Board of Statutory Auditors, upon receipt of the aforementioned reports, shall promptly inform the Board of Directors of the above-mentioned matters and shall initiate the necessary steps for the activation of the Supervisory Board.

The Board of Directors, having received the above-mentioned report from the Board of Statutory Auditors, shall, pending the decision of the Supervisory Board, take steps to prevent the continuation of the reported conduct in the manner deemed most appropriate and effective, and to inform the Contracting Companies, with which it has entered into such an obligation, that investigations are underway concerning the alleged use of child labour.

The Supervisory Board shall act in the forms and ways already envisaged with regard to discrimination, abuse, harassment and, in any case, any other conduct contrary to what is set out in Articles 5 and 6 of this Code, in accordance with the procedure set out in Article 7, which, however, must be concluded as quickly as possible and, in any case, no later than 10 working days from receipt of the report. If the outcome of the investigations reveals a breach of this provision by the Company or its suppliers, the Supervisory Board shall inform the Board of Directors and the Principal Companies thereof.

Sezione 7.03 School-work alternation

Pursuant to the provisions of paragraphs 33 to 43 of Law 107/2015, RÖSSL E DUSO S.r.l., aware of its role in civil society, is willing to comply with the dictates of alternation school-work allowing **students** to observe the period of alternation school-work at its facilities in full compliance with current regulations and in observance of the most restrictive safety provisions. Only for these purposes can the absolute ban on the use of child labour be an exception.

In the event of future employment of young students under the age of 18 who are referred by their school to the company, the company undertakes to

- provide all necessary instruction and training in such a way as to limit any possible risk associated with the activity performed as far as possible;

CODE OF ETHICS of ROSSL & DUSO S.r.l.

- not to engage students in hazardous work activities (work that could be harmful to their physical, mental and/or moral health) or otherwise put them in contact with hazardous substances or materials;
- do not use them in work on complex machinery;
- provide adequate supervision and guidance (mentoring) in all cases;
- provide assistance in the case of particularly complex work;
- not to commit students beyond the time limits set by the legislation in force and not to assign them to night shifts, and in any case to respect the agreements reached with the school of origin;

Tutors must:

- ensuring the general well-being of young workers in the workplace (prevention of threats or intimidation by other co-workers);
- continually evaluate improvements that could be made to improve working conditions;

Designate figures who can be trusted by young workers, with whom young workers can share their problems/concerns/difficulties without fear, identifying these figures within the company organigramme preferably from among the safety and prevention officers.



Articolo VIII. Working Environment

Staff have the right to join and form, or not form, **associations**, without fear of reprisals, interference, intimidation or harassment, just as they are free to exercise their prerogatives under the law and/or collective bargaining without any harm being done.

The Company requires that in internal and external labour relations no **harassment** or attitudes in any way traceable to **mobbing** practices should take place, all of which are, without exception, **prohibited**.

They are considered as such and will therefore be subject to repression:

- create an **intimidating, hostile**, isolating or otherwise **discriminatory** working **environment towards** individuals or groups of workers;
- engage in **unjustified interference** with the performance of others' work;
- hinder individual job prospects of others for mere reasons of personal competitiveness or that of other employees.



Any form of **violence or harassment** or **sexual** or related to personal and cultural diversity is **prohibited**.

They are considered as such:

- make any decision of relevance to the recipient's working life conditional on the acceptance of sexual favours or personal and cultural diversity;
- inducing one's co-workers to sexual favours through the influence of one's role;
- proposing private interpersonal relationships, despite an expressed or reasonably evident dislike;
- alluding to physical or mental disabilities and impairments or to forms of cultural, religious or sexual orientation diversity.

The Company, in addition to the above, considers **conduct that is reprehensible** and **offensive**:

- use vulgar and/or offensive expressions of any political or religious belief;
- discriminate against any form of diversity in the above sense;
- using, advocating or permitting, either in the work environment or in private life, any form of violence, threat, harassment, corporal punishment or intimidation, as well as any other form of abuse of power and/or mental or physical coercion, including public reprimands or punishments;

CODE OF ETHICS of ROSSL & DUSO S.r.l.


- serving under the influence of alcohol, drugs or substances with similar effects;
- consuming or disposing of drugs for any reason in the course of work;
- possess in any place that is traceable to the Company, pornographic material or virtual images made using images of minors under the age of eighteen;
- entering the workplace with inappropriate clothing.

Such conduct will be prosecuted not only if it is carried out against personnel, but also if it is carried out against the personnel of subcontractors or against self-employed collaborators used by the Company.





The rules of conduct and rules on disciplinary proceedings are posted on the company notice board displayed in a public place and accessible to all employees.

Employees are informed that they are entitled to appeal against disciplinary measures by way of arbitration and/or court proceedings in accordance with the provisions of the law.

	<h2 style="margin: 0;">Articolo IX. Whistleblowing and Wistleblowing Management</h2>
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In order to make the protections set out in this code effective, the Company has implemented an **internal procedure** for the **receipt, management, analysis** and **processing** of reports of discrimination, harassment or abuse. The procedure ensures the highest degree of **confidentiality** and **secrecy** in the processing of reports, as well as to protect whistleblowers against possible retaliation and to keep their identity confidential, unless specifically required by law.

Anyone who becomes aware of the perpetration of discrimination, harassment or abuse against staff, employees of subcontractors and self-employed workers may proceed, also anonymously, to **report it** to the Supervisory Board in the free form deemed most appropriate.

Reports can be sent in the following ways:	
 <p>e-mail: odv@RossleDuso.com</p>	 <p>letter to the address: Supervisory Board of RÖSSL E DUSO S.r.l. Via Monte Grappa, 49 31050 Vedelago (TV)</p>

Upon receipt of reports of discrimination, abuse, harassment, or conduct in any way contrary to this Code, the Supervisory Board shall take the necessary steps to activate specific investigative activities.

All **Stakeholders** may report in writing and also anonymously, through special confidential information channels, any breach or suspected breach of the Code of Ethics to the Supervisory Board, which will analyse the report, possibly hearing the author and the person responsible for the alleged breach.

They must also be communicated, by way of example:

- any omissions, neglect or falsification in the keeping of accounts or in the preservation of documents on which accounting records are based;
- any irregularities or malfunctions relating to management, including with regard to resources from parties that have business relations with the Company, and to the manner in which services are provided;

CODE OF ETHICS of ROSSL & DUSO S.r.l.

- any offers of gifts (exceeding a modest value) or compensation from persons with whom the Company has business dealings;
- any orders received from superiors and deemed contrary to the law, internal regulations, or this Code of Ethics.

The Company intends to proceed in full compliance with the laws in force to protect the authors of reports of serious offences or irregularities of which they have become aware in the context of their employment relationship (so-called **whistleblowing**). To this end, for reasons of further caution, it is envisaged that such reports will be transmitted directly to the Supervisory Board, by e-mail through the personal address or addresses of both the Company and the personal address(es) of the member(s) of the Supervisory Board itself, which will be communicated after the appointment and subsequent acceptance of the office of the Supervisory Board.

In particular, the Company imposes on its top management an absolute ban on any retaliatory or discriminatory act, whether direct or indirect, against the whistleblower for reasons directly or indirectly linked to the report.

No negative consequences ensue for anyone who has made a report in good faith. The confidentiality of the identity of whistleblowers and of the information in any context is in any case ensured, without prejudice to legal obligations.



Articolo X. Use of company assets - Confidentiality of information

The Company requires each Addressee to safeguard the Company's assets, guarding its movable and immovable property, technological resources and computer supports, equipment, company products, information and/or know-how.

Any use of the company's assets that contravenes the laws in force is prohibited, even though such use may in the abstract result in an interest or advantage for the Company or a company of the Cividale Group

In particular, any use of computer and telematic systems that may constitute a violation of the laws in force, as well as an offence to the freedom, integrity and dignity of persons, especially minors, is prohibited.

Any use of computer systems that may cause undue intrusion into or damage to the computer systems of others is also prohibited.

Documents, work tools, equipment and facilities and any other **tangible** and **intangible asset** (including intellectual property rights and trademarks) owned by the Company are used exclusively for the achievement of institutional purposes, in the manner established by the same; they may not be used by personnel for personal purposes, nor may they be transferred or made available to third parties and must be used and guarded with the same diligence as one's own property.

Corporate assets also include **business strategies** and **plans, customer lists, personnel data, marketing** and **sales programmes, organisation charts, product pricing policies, financial and accounting data**, and any other information relating to the company's business, customers and employees.

The information, knowledge and data acquired or processed in the course of one's work or through one's duties belong to the company and may not be used, communicated or disclosed without specific authorisation from the person in a higher hierarchical position, in compliance with procedures and any specific operational practices.

Without prejudice to the transparency of the activities carried out and the information obligations imposed by the provisions in force, it is the obligation of all persons involved to ensure the confidentiality required by the circumstances for each piece of information they learn in the course of their work.

CODE OF ETHICS of ROSSL & DUSO S.r.l.

The good reputation and/or image of the Company is an essential intangible resource. Addressees are required to act in accordance with the principles dictated by this Code in their relations with colleagues, customers and third parties in general, maintaining a decent demeanour in line with the standards common to companies of the Company's size and importance.



**Articolo XI.
property**

Protection of industrial and intellectual

The Company acts in full respect of the industrial and intellectual property rights legitimately held by third parties, as well as of the laws, regulations and conventions, also at EU and/or international level, protecting such rights.

In this regard, all Addressees of this Code of Ethics shall respect the legitimate industrial and intellectual property rights of third parties and refrain from the unauthorised use of such rights, in the awareness that the violation thereof may have negative consequences for the Group. This attention shall be paid with a specific commitment to verify and request information on the maintenance during the course of the relationship of the ownership of industrial property rights, as well as on any disputes concerning such ownership coming from third parties.

In particular, the Company's employees and collaborators, in the performance of their activities, shall abstain from any conduct that may constitute usurpation of industrial property rights, alteration or counterfeiting of distinctive signs of industrial products, or of patents, designs or industrial models, both domestic and foreign, as well as abstain from importing, marketing or otherwise using or putting into circulation industrial products with counterfeited or altered distinctive signs or made by usurping industrial property rights.

All Addressees of this Code of Ethics shall refrain from using in an unlawful and/or improper manner, in their own interest, in the interest of the company or of third parties, intellectual works (or parts thereof) protected under copyright law.

Customers' intellectual property, expressed in drawings of parts or assemblies, technical specifications, work cycles is, likewise, regarded as company property; these documents must be used and guarded with the same diligence as one's own property.



Articolo XII. Accounting and financial management

The Company prohibits its employees from replacing or transferring money, goods or other benefits resulting from unlawful activities; or from carrying out other transactions in connection therewith, in such a way as to obstruct the identification of their origin.

To this end, the Company and its employees must never carry out or be involved in activities that involve laundering (i.e. accepting or processing) income from criminal activities, in any form or manner. The Company therefore complies with all anti-money laundering regulations applicable to the Company.

The Company requires its personnel to **check, in** advance, available information (including financial information) on business counterparties and suppliers in order to ascertain their reliability and the legality of their activities, before establishing business relations with them.

The Company requires that professional and commercial contributions be characterised by commitment and professional rigour; corrupt practices, illegitimate favours, collusive behaviour, solicitation of advantages, payment of tangible and intangible benefits as well as other advantages aimed at influencing or compensating representatives and institutions as well as employees of the Company are prohibited and prosecuted.



Articolo XIII. Safety and Environment

The Company is particularly sensitive to **health** and **safety** at **work in order to** avoid the risks associated with carrying out its business activities. Therefore, it requires its personnel to comply with all legal obligations required by the relevant regulations.

The fundamental principles and criteria in which the organisation recognises itself and which it promotes in order to correctly manage the Health and Safety of workers, in compliance with the best practices for the prevention and protection of Health and Safety risks, are set out below.

These **principles** are:

1. avoid all forms of risk;
2. prevent risks at source;
3. Adapt the work of man, in particular with regard to the design of jobs work and the choice of work equipment and production methods, in particular to alleviate monotonous and repetitive work and to reduce the effects of these works on health;
4. **take** the degree of technical development and scientific research into account in risk reduction;
5. Replace what is dangerous with what is not dangerous or is less dangerous;
6. Plan prevention actions, aiming at a coherent set of activities that integrates technology, work organisation, working conditions, the relationships between people and the influence of factors in the working environment;
7. give collective protection measures priority over individual protection measures;
8. give appropriate instructions to workers.

These principles are used by the enterprise to take the necessary measures to protect the health and safety of workers, including occupational risk prevention activities, information and training, and the provision of the necessary organisation and means.

Finally, all those affected by this code (internal and external to the organisation) must comply with the following principles, as also set out in Article 20 of Legislative Decree 81/08:

- take care of his own health and safety and that of other persons present at the workplace, on whom the effects of his actions or omissions fall, in accordance with his training, instructions and means provided
- contribute to the fulfilment of obligations to protect health and safety in the workplace
- observe the provisions and instructions given, for the purposes of collective and individual protection
- correctly use work equipment, dangerous substances and preparations, means of transport and safety devices
- make appropriate use of the protective equipment made available to them
- immediately report any deficiencies in the above-mentioned means and devices, as well as any dangerous conditions of which they become aware, and take direct action in the event of an emergency, within the limits of their powers and possibilities, to eliminate or reduce situations of serious and imminent danger
- not remove or modify safety or signalling or control devices without authorisation
- not to carry out, on their own initiative, operations or manoeuvres that are not within their competence or that may compromise their own safety or that of other workers
- participate in education and training programmes organised by the employer

Finally, it is worth reminding all persons who in various capacities participate in the organisation's activities that:

- every risk situation can be avoided
- everyone is responsible for their own and others' safety
- must avoid any operation that could cause harm to themselves or others
- must always carefully assess the consequences of each action
- must comply with the internal rules and Health and Safety regulations in force
- must absolutely avoid acts contrary to the ethical principles of corporate asset management
- must avoid involving the organisation in acts that could lead to the possibility of offences being committed.

Each Addressee shall refrain from working under the influence of alcoholic or narcotic substances, or substances having a similar effect, and from consuming such substances in the course of work.

Chronic states of dependence on alcohol and narcotics that have an impact on work performance and that may disrupt the normal course of work shall be equated.

The Company also shows particular sensitivity to environmental protection in order to avoid the risks of pollution connected to the performance of its activities, therefore, the Company requires its personnel to comply both with all the legal obligations required by the reference legislation and with the internal procedures drawn up for this purpose; the fundamental principles by which it is inspired are:

- contain and reduce polluting emissions;
- constantly optimise the use of resources;
- develop environmentally friendly products and services;
- contain the production of waste and especially hazardous waste;
- reduce the use of hazardous substances, replacing them where possible;
- Encourage the development and deployment of sustainable technologies capable of efficiently managing water, energy and fuel consumption to mitigate climate change risks.

The Company wishes to maintain public confidence in the integrity of its operations through a constant effort to adopt technical measures to reduce the environmental impact of its industrial activities.



Articolo XIV. External Relations

Sezione 14.01 Customers

In its relations with its **customers**, the Company's primary objective is to increase the degree of satisfaction and appreciation of its services/products, raising awareness of the needs of customers, including potential ones, and providing them with true, accurate, complete and correct information.

Therefore, these relationships are managed according to principles of maximum **cooperation**, **helpfulness**, **professionalism** and **transparency**, respecting confidentiality and the **protection of privacy** in order to create the basis for a solid and lasting relationship of mutual trust.

Sezione 14.02 Suppliers

The Company requires that suppliers with whom it has contractual relations act with respect for human rights, workers' rights and the environment.

By way of example, the Company requires that suppliers refrain from using child or child labour and from discriminating, abusing or coercing workers, e.g. with regard to working hours and conditions, and that they comply with environmental legislation.

When choosing **suppliers**, the Company bases its choice on a careful technical-economic assessment, taking into account the following parameters: product analysis; the offer; cost-effectiveness; technical and professional suitability; competence and reliability.

Purchasing processes must be marked by the search for the maximum competitive advantage for the Company and by fairness and impartiality towards any supplier meeting the requirements.

During continuous supply relationships, the Company maintains relations committed to the principles of good faith and transparency and respect for the values of fairness, impartiality, loyalty and equal opportunities.

Sharing the Code is a necessary precondition for establishing and maintaining relations with suppliers.

Sezione 14.03 External Consultants

In its relations with **external consultants**, collaborators and agents, the Company abides by the same principles and selection criteria as those set out in the previous points.

In the event that the Company needs to make use of the professional services of employees of the Public Administration, as consultants, the regulations in force must be complied with.

Sezione 14.04 Intra-group transactions

Cividale S.p.A. requires the companies of the Cividale Group to comply with the values expressed in the Code of Ethics and to collaborate loyally in the pursuit of its objectives in absolute compliance with the law and current regulations.

The Company shall refrain from conduct that is detrimental to the integrity, autonomy or image of one of the companies of the Cividale Group.

The circulation of information within the Cividale Group, in particular for the purpose of drawing up the consolidated financial statements and other communications, must take place in accordance with the principles of truthfulness, correctness, completeness, clarity and transparency, respecting the autonomy of each company and the specific areas of activity.

Cividale S.p.A.'s management and coordination activities are carried out through official communications addressed to the corporate bodies of Group companies. Any negotiation relations existing between the companies of the Cividale Group must be duly formalised and conducted in compliance with the principles of fairness, effectiveness of the underlying economic relations and protection of the respective interests.



Articolo XV. Relations with the Public Administration and Anti-Corruption Code

In all dealings with the Public Administration, Public Authorities and Public Institutions, the Company undertakes to fully and scrupulously implement the applicable laws and regulations and **prohibits** its employees **from giving, offering or promising** money or other benefits, or exerting unlawful pressure on public officials, public service officers, managers, officials or employees of the Public Administration or their relatives or cohabitants, to induce them to perform any act in compliance with or contrary to their official duties.

Relations with the Public Administration must be characterised by the utmost transparency, clarity and fairness and must be such as not to lead to biased, false, ambiguous or misleading interpretations by any public institutional subject with whom relations are entertained in various capacities, while respecting reciprocal roles.

To this end, the Company has adopted the **Anti-Corruption Code of** the company it manages and coordinates.

Contacts with the Public Administration, whether Italian or foreign, are limited to those who are specifically and formally authorised by the Company to deal with or have contact with such administrations, public officials, bodies, organisations and/or institutions.

In particular, it is not permitted to promise or offer, directly or indirectly, money or gifts of any kind or other benefits to managers, officials or employees of the Public Administration or their relatives, whether Italian or from other countries, such as to influence the independence of judgement of the public officials themselves or to induce them to secure undue advantages.

Illicit payments made directly by employees of the Company as well as those made through intermediaries in Italy and abroad are considered acts of corruption.

It is also forbidden to hire former employees of the Italian or foreign Public Administration, or their relatives up to the 2nd degree of kinship, who participate or have participated, in the year prior to hiring, personally and actively in business negotiations or endorsed requests made by the Company to the Italian or foreign Public Administration.

Other conduct that is not permitted during business negotiations with Public Officials are, purely by way of example, the promotion, in any way, of employment and/or business opportunities that may benefit Public Officials and/or Persons in Charge of a Public Service, the solicitation the obtaining or exchange of confidential information that may compromise the integrity and reputation of both parties, as well as, in general, the performance of any other act aimed at inducing Italian or foreign Public Officials and/or Persons in Charge of a Public Service to do or omit to do something in violation of the laws of the system to which they belong.

CODE OF ETHICS of ROSSL & DUSO S.r.l.

It is forbidden to allocate to purposes other than those for which contributions, subsidies or loans obtained from the State or other public body, even of modest value and/or amount, have been granted.

Lastly, the Company condemns any conduct aimed at obtaining, from the State or other public body, any type of contribution, financing, subsidised loan or other disbursement of the same type, by means of altered or falsified declarations and/or documents, or by means of omitted information or, more generally, by means of artifices or deception, including those carried out by means of a computer or telematic system, aimed at misleading the disbursing body.



Articolo XVI. Relations with the Judicial Authority and Authorities with powers of inspection within the framework of inspections, access, audits carried out by these Authorities

In carrying out its activities, the Company operates in a lawful and correct manner, **cooperating** with representatives of the Judicial Authority, the Police Force and any Public Official with powers of inspection.

On the occasion of any kind of access carried out by the P.A., the employees involved must, if this has not already been done, immediately inform their hierarchical superior and scrupulously comply with the instructions that the person in charge may give. In any case, the person in charge will manage the relationship with the members of the P.A. or the persons appointed/delegated by him/her. The person in charge or the internal contact person must immediately notify the Supervisory Board of the inspection/access/audit and its outcome.

The Company requires employees to offer the utmost helpfulness and cooperation to anyone who comes to carry out inspections and controls on behalf of the Public Administration.

It is forbidden to destroy or alter records, minutes, accounts and any kind of document, to 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.

No one may engage in economic activities, confer professional appointments, give or promise gifts, money or other advantages in favour of those who carry out investigations and inspections, or to the competent judicial authorities. Those who, due to facts connected to the employment relationship, will be subject, even in a

personal capacity, to investigations and inspections or will receive subpoenas, and/or those who will be notified of other judicial measures, must inform their hierarchical superior or, failing that, the head of function or the internal contact. In any case, the department head or the internal contact person must inform the Supervisory Board of such situations.

Relations with the Judicial Authorities and the Judicial Police, of any order and degree, must be characterised by the utmost transparency, fairness and cooperation; in this regard, the Addressees, especially if they are involved in judicial proceedings, must refrain from adopting conduct that is reticent, omissive or that may result, even indirectly and/or unintentionally, in hindering the work of the judicial bodies. Similarly, Addressees shall refrain from any pressure or threat, even through the use of physical violence, as well as from any offer of money or other benefits, in order to induce a person not to make statements or to make false statements to the Judicial Authority



Articolo XVII. Sponsorships and giveaways

The Company may accede to requests for contributions and sponsorships for activities concerning social, environmental, sports, entertainment or art issues, provided that the event and/or initiative is meritorious and does not come from entities and associations in respect of which there are suspicions or indications of belonging to or being close to criminal organisations or that are suspected of unlawful practices and/or of facilitating unlawful activities in any form.

The Company, however, pays particular attention to possible situations of conflict of interest, whether personal or corporate, when adhering to these initiatives.

Sponsorship activities may only be carried out after specific agreements have been drawn up and the available information has been checked to ascertain the reputational integrity of the beneficiary and the merit of the initiative promoted.

The Company also undertakes to grant donations exclusively to recognised associations and foundations as well as public and *non-profit* organisations, which are duly established, in compliance with the requirements of accounting, civil and tax regulations.



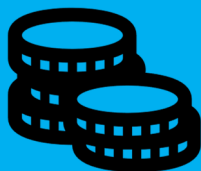
Articolo XVIII. Corporate obligations

The Company, in preparing the **financial statements** and all other corporate communications required by law, observes and requires its employees to

- comply with the relevant code rules and accounting principles;
- give a **true** and fair view of the financial position of the Company.

Furthermore, the Company prohibits:

- make, outside the cases of lawful reduction of share capital, including by means of simulated conduct, repayments of contributions made by the shareholder or release him from the obligation to make them;
- deliberate distributions of profits or advances on profits not actually earned or allocated to legal reserves or distribute unavailable reserves;
- fictitiously form or increase the capital of the Companies, by allocating shares for an amount lower than their nominal value, to deliberate the reciprocal subscription of shares, to significantly overvalue contributions of assets in kind or credits, or of the assets of the Companies in the event of transformation;
- carry out reductions in share capital, mergers or demergers in breach of the legal provisions protecting creditors;
- determine, by simulated or fraudulent acts, fictitious majorities in company meetings.



Articolo XIX. Obligation and Sanctions

The addressees of the Code are obliged to know, observe and comply with the principles of this code, to conform to its rules of conduct and to the reference procedures governing the functions and responsibilities covered. Knowledge of and compliance with the provisions of the code represent an indispensable requisite for the establishment and maintenance of collaborative relations with third parties, to whom the Company undertakes to disseminate all related information.

All employees and external collaborators are required in particular to

- refrain from conduct contrary to the principles of this Code of Ethics;
- require third parties with whom the Company comes into contact to confirm that they have read the Code of Ethics;
- promptly report to their superiors or directly to the General Manager, the Managing Director or the Board of Statutory Auditors their own findings or information received by them concerning possible cases or requests for violations of the Code of Ethics;
- cooperate with the relevant corporate bodies in the verification of possible violations;
- take immediate corrective measures when required by the situation and, in any case, prevent any kind of retaliation.

The observance by the employees of the Company of the rules of the Code must be considered an essential part of the contractual obligations pursuant to Article 2104 of the Civil Code 'Diligence of the employee'.

Employees and **executives** who violate the prescriptions contained in this code shall be subject to the sanctions provided for by the relevant CCNL (Metalmechanical Industry Collective Labour Agreement) as set out in the disciplinary system, which becomes an integral part of this code of ethics, with all legal consequences, including with regard to the preservation of the employment relationship and any claim for damages by the Company.

Violation of the provisions contained in this Code by **suppliers**, **external collaborators** and **consultants** is considered a serious breach by them of their contractual obligations, with all legal consequences.

Sanctions shall be imposed by the management body on the proposal of the Supervisory Board, which is entrusted with all investigative activities in the case of reports.

CODE OF ETHICS of ROSSL & DUSO S.r.l.

The Supervisory Board acts so as to ensure the confidentiality of the identity of the reporter, without prejudice to legal obligations.

Every time a violation of the Code is reported, an investigation will be launched to ascertain the violation. In particular, in the investigation phase, the employee will be notified in advance of the charge and will also be granted a reasonable period of time to reply in order to defend himself. Once the violation has been ascertained, the Supervisory Board shall propose to the Administrative Body of RÖSSL E DUSO S.r.l. the imposition of a disciplinary sanction proportionate to the seriousness of the violation committed.

In the event of violations of the provisions and rules of conduct by members of the management body and the control body, the Supervisory Board shall promptly inform the control body and the management body, respectively, of the incident.

The persons to be informed by the Supervisory Board may take the appropriate steps in order to adopt the most suitable measures provided for by law.

In the event of a breach by senior persons of the measures for the protection of reports of serious offences or irregularities (protection of whistleblowers), the sanction of dismissal for just cause from the office held and the concomitant compulsory action for damages by the Company against them is provided for.

No negative consequences ensue for anyone who has made a report in good faith. The confidentiality of the identity of whistleblowers and of the information in any context is in any case ensured, without prejudice to legal obligations.

In the event of reports that prove to be unfounded following dismissal or following a final judgment, the whistleblower shall be subject to immediate disciplinary proceedings and the sanction imposed shall be dismissal for just cause without notice.



**Articolo XX.
of the Code**

Entry into force, updating and publicity

The Company adopted the first issue of the Code of Ethics by resolution of the management body in December 2012.

This Code was adopted by resolution of the Company's management body with immediate effect, constituting a revision of the previous code on 31 March 2023, at the same time as the adoption of the complete revision of the OMC pursuant to Legislative Decree 231/2001.

This Code is made available on the corporate intranet and will be posted on the notice boards in the buildings where RÖSSL E DUSO S.r.l.'s activities are carried out. Copies of it will be delivered to employees in such a way that their receipt is certain.

This revised Code is made available to Interested Parties, consultants, customer suppliers and business partners via the website <http://www.rossleduso.com> and sent upon specific request by Interested Parties