

## CODE OF ETHICS AND CONDUCT\*

### Model of organization, management, control


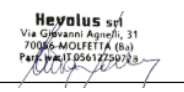

Pursuant to art. 6, 3rd paragraph, of Legislative Decree 8 June 2001, nr. 231

"Discipline of the administrative liability of legal persons of companies and associations even those without legal personality"

(Annex 1)

\*This is a translation of the original Italian document Codice Etico e di Condotta.

The Italian document shall prevail.

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## 1. INTRODUCTION

This document, called code of ethics (hereinafter, also code) is an official document that expresses the commitments and ethical responsibilities in the conduct of business and business activities assumed by Hevolus SRL (hereinafter also Hevolus, company, company, company). In addition, it regulates the set of rights, duties and responsibilities that the company expressly assumes towards those with whom it interacts in the performance of its business.

The Code also aims to introduce and make binding in the company the principles and rules of conduct relevant for the reasonable prevention of crimes indicated in Legislative Decree 231 of 8 June 2001 (hereinafter also the decree).

The code, considered as a whole and together with all the specific implementation procedures approved by the company, must be considered an integral part of the model of organization, management, control for the purposes of the decree and the employment contracts in place and to be stipulated, pursuant to and for the purposes of articles 2104, 2105 and 2106 of the Civil Code.

The violation of its provisions will therefore constitute an offense of a disciplinary nature and, as such, will be prosecuted and sanctioned pursuant to and for the purposes of Article 7 of Law 300 of 1970 and the Disciplinary Code and may therefore result in compensation for damages caused to the company itself.

It therefore constitutes an effective means to prevent irresponsible or possibly illegal behavior by those who operate in the name and on behalf of the company because it introduces a clear and explicit definition of the responsibilities of each company operator towards those who are directly or indirectly involved in the company's activity, namely customers, suppliers, partners, employees, collaborators, public institutions and anyone else affected by the activity of the company.

Its recipients are called to strict and integral respect for the values and principles contained therein and are required to protect and preserve, through their own conduct, the respectability and image of Hevolus, as well as the integrity of its economic, social and human heritage.

The Code of Ethics does not, however, replace and does not prevail over the laws in force and the National Collective Labour Agreement applied and in place at the company, which retain their express and fundamental effectiveness and value and which are fully recalled, but is accompanied by them.

As for collaborators, consultants and self-employed workers who work for Hevolus and other third parties, the signing of this Code, or an extract from it, or, in any case, adherence to the provisions and principles provided for therein represent a *conditio sine qua non* of the stipulation of contracts of any kind between the company and the subjects.

The provisions thus signed or, in any case, approved, constitute an integral part of the contracts themselves.

Due to the foregoing, any violations by third parties of specific provisions of the Code, based on their seriousness, may legitimize the withdrawal by the company of the contractual relationships in place with these subjects and can also be identified *ex ante* as causes of automatic termination of the contract, pursuant to Article 1456 of the Civil Code.

## 2. RECIPIENTS

The Code of Ethics is addressed to Corporate Bodies and their components, to employees, to workers, even temporary, to consultants and collaborators in any capacity, as well as to all those who, directly or indirectly, permanently or temporarily, establish or maintain relations with Hevolus (hereinafter also referred to as "recipients").

The recipients of this Code are required to learn the contents, to respect its precepts, as specified below. In particular, the Administrative Body must comply with it in proposing and implementing projects, actions and investments useful for increasing the economic value of the enterprise and the well-being of its employees, customers and suppliers in the long term; sector managers must assume responsibilities internally and externally, strengthening confidence, cohesion and team spirit; the company's employees must commit themselves to compliance with the laws and regulations in force in the national territory and, in the presence

of doubts and perplexities about how to proceed, they must ask their superiors to offer the necessary directives and operational information. In addition, Hevolus srl is responsible for the implementation of the dissemination of this Code inside and outside the company.

Employees, in addition to the compliance in themselves due to the regulations in force and the provisions provided for by collective bargaining, undertake to adapt the methods of performance of work activities to the purposes and provisions provided for in this Code. This, both in intra-company relations, as well as in relations with subjects external to the company and, in particular, with public administrations, customers, suppliers, and any other public authorities.

An essential requirement of any relationship of fruitful collaboration is represented by the respect, by the collaborators, and other third parties, of the principles and provisions contained in this Code. In this sense, at the time of entering into contracts or agreements with collaborators or other third parties, the company must communicate and disseminate to its interlocutors this code, that is, its significant extract.

### **3. OUR VALUES**

The history, the results and the successes of Hevolus document the close connection that exists between the principles and values, always adopted in the activities carried out, and the results achieved. These principles and values, usual, customary and consolidated that have illuminated the path taken so far, have been translated into a model of organization, management and control and in the related Code of Ethics which, in complying with a legislative provision, has collected in a single document, the salient behavioral references to which it was inspired.

The Code of Ethics represents, therefore, an opportunity not only to formalize excellences that have been consolidated for some time, but also to define a guide, which orients the future behavior of all of us in the internal and external complexity, with the aim of always following the values and ethical principles that inform our beliefs.

### **4. GENERAL PRINCIPLES**

It was considered essential to transmit the principles, as formalized in this Code, to all those who work with us, because, even if supported and guided by similar convictions and inspired by the same values, they must share our commitment to a style of corporate behavior inspired by ethics.

#### ***RESPECT FOR THE PERSON***

Hevolus, in this regard, undertakes to respect the rights, the physical, cultural, social and moral integrity of all the people with whom it relates. The centrality of the person is expressed in particular through the enhancement of its collaborators (whether direct or indirect), through the attention paid to the needs and requests of customers, through the protection of transparency towards members, fairness and transparency of negotiation towards suppliers, customers and public administration; moreover, it is expressed through active participation in social life. Requests, accompanied by threat or other verbal or written violence, aimed at inducing the corporate bodies, employees and collaborators all, external and internal, to act against the law and against the Code of Ethics will not be tolerated and will be sanctioned.

#### ***FAIRNESS (IMPARTIALITY AND SOLIDARITY)***

In relations with stakeholders, in contacts with the community and the Public Administration, in written and verbal communications to members, in personnel management, in the organization of work, in the selection and management of suppliers, the company avoids all forms of discrimination on the basis of age, sex, sexuality, state of health, the race, nationality, political opinions and religion of its interlocutors. Hevolus undertakes to operate in a fair and impartial manner, adopting the same behavior towards all the interlocutors with whom it will come into contact, despite the different forms of relationship and communication required by the nature and institutional role of the interlocutors: Faced with situations of disadvantage (such as: state of need, Handicap, etc. ) solidarity will be the guideline that will ensure fair treatment

## ***HONESTY AND FAIRNESS***

Hevolus is constantly committed to complying with all regulatory requirements and developing programs and procedures that ensure their application and control.

As part of their professional activity, directors, members of the Board of Statutory Auditors, managers or top roles, employees and collaborators, are required to diligently comply with current legislation, the Code of Ethics, regulations and internal provisions.

In no case can the pursuit of the interest of the company's advantage justify conduct that is not honest and not inspired by the values present in the Code of Ethics.

## ***PREVENTION OF CORRUPTION***

In the conduct of its activities, the company prohibits any action against and by third parties aimed at promoting or favoring its interests, taking advantage of them, or capable of harming impartiality and autonomy of judgment. To this end, it undertakes to implement all the necessary measures to prevent and avoid corruption and other conduct suitable to integrate the danger of committing the crimes provided for by Legislative Decree 231 of 2001.

Hevolus does not allow you to pay or accept sums of money or gifts in favor or by third parties, in order to obtain direct or indirect advantages to the company; it is, however, allowed to accept or offer gifts that fall within the usual uses of hospitality, courtesy and for particular anniversaries, within the limits established by the anti-corruption legislation.

## ***PROTECTION OF INDIVIDUAL PERSONALITY***

Hevolus supports and respects human rights in accordance with the UN Universal Declaration of Human Rights. It recognizes the need to protect individual freedom in all its forms and repudiates any manifestation of violence, especially if aimed at limiting the freedom of the person, as well as any phenomenon of prostitution and / or child pornography.

Hevolus undertakes to protect the moral integrity of its collaborators by guaranteeing the right to working conditions that respect the dignity of the person, for this reason it safeguards workers from situations of violence, counteracting any discriminatory attitude and / or behavior, detrimental to the person, his beliefs and his preferences.

Sexual harassment is strictly prohibited and behavior or speech that may disturb the sensitivity of the person must be avoided. The collaborator of the company who believes that he has been the subject of harassment or has been discriminated against for reasons related to age, sex, race, state of health, nationality, political opinions or religious beliefs can report the incident to the responsible function of belonging or to the Supervisory Body, for the assessment of the actual violation, both of the Code and of the rules of law and / or contract.

## ***EFFECTIVENESS AND EFFICIENCY***

Hevolus is committed to constantly improving the effectiveness and efficiency of business processes, through the preparation of plans for improving the quality of the service and through the adoption of organizational technological solutions aimed at combining the satisfaction of the needs of the territory served and its community, with the efficiency and cost-effectiveness of management. These principles imply that each recipient of the Code is always oriented, in his behavior, to the sharing of business purposes, collaboration with colleagues and the pursuit of company purposes and objectives.

## ***TRANSPARENCY***

The principle of transparency is based on the truthfulness, accuracy and completeness of information and on the clarity of communication both outside and inside the company.

The board of directors, employees and external collaborators undertake to provide complete, correct, adequate and timely information, both outside and inside the company itself.

The information shall be made clear and simple, normally provided by written communication.

The system of verification and resolution of complaints carried out against customers must allow information to be provided through both verbal and written communication, constant and timely, clear and exhaustive, within the set response times.

### ***CONFIDENTIALITY***

Hevolus ensures the confidentiality of personal data and special categories of data pursuant to Legislative Decree 196 of 2003 as amended by Legislative Decree 101/2018 and in full compliance with EU Regulation 2016/679 and all the provisions of the Guarantor and national and supranational Authorities.

The Board of Directors, employees and external collaborators are prohibited from using confidential information for purposes not related to the exercise of their duties or assigned tasks.

### ***OPPOSITION TO CRIMINAL ACTIVITIES***

Hevolus undertakes to collaborate with institutions and supervisory authorities, to contribute to the fight against crime, with particular regard to the fight against money laundering phenomena related to illegal activities, financing of terrorist activities and more generally the dangers of infiltration of organized crime into business activities.

## **5. RULES OF CONDUCT**

The rules of conduct contained in this section are intended to indicate the behaviors to be observed during the company's activities in accordance with the values that inspire this Code. These rules are divided in relation to the subjects with whom Hevolus relates in the performance of its activities.

### ***BEHAVIOUR TOWARDS MEMBERS***

#### ***PROTECTION OF MEMBERS***

Hevolus undertakes to provide members with accurate, truthful and timely information and to improve the conditions of their participation, within the framework of their prerogatives and corporate decisions.

#### ***TRANSPARENCY TOWARDS THE MARKET***

Hevolus pursues its mission by ensuring full transparency with a correct and exhaustive communication to the outside world, of the choices made and information on the progress of the management.

Therefore, it offers complete, correct, symmetrical and timely information so that the decisions of shareholders and investors can be based on the company's strategic choices and on the performance of management.

Communications, as they are fair and transparent, are never aimed at achieving an advantage or an interest for the company.

### ***ADMINISTRATIVE BODY***

The administrative body performs its functions with professionalism, autonomy, independence and responsibility towards society, property and third parties, must be aware of its role and responsibility, as well as sensitivity of its function and be an example for those who work in Hevolus.

The administrative body must not prevent or hinder the exercise of the control activity by the bodies in charge, these are required to be involved and facilitate the functioning of the company control system, raising awareness in this sense the employees.

In addition to its specific competences, the administrative body undertakes to scrupulously enforce the values set out in the Code of Ethics, promoting their sharing and dissemination also towards third parties.

### ***BOARD OF STATUTORY AUDITORS***

When appointed, the members of the Board of Statutory Auditors in office shall perform their duties with impartiality, autonomy and independence in order to ensure effective accounting control, constant monitoring of the company's financial position, economic and financial situation, as well as the conformity and adequacy of the organizational and administrative structure assumed.

## ***BEHAVIOUR TOWARDS EMPLOYEES***

### ***CORRECT AND TRANSPARENT CONDUCT***

Hevolus employees - understood as all those who, regardless of the legal classification of the relationship, operate under the direction or supervision of the company - must always observe a correct and transparent conduct in the performance of their function, thus contributing to the effectiveness of the internal control system, to protect the value of the company. In compliance with the law, employees must maintain a willing attitude towards shareholders, directors, other corporate bodies, auditors and supervisory authorities

### ***SELECTION, ENHANCEMENT OF PERSONNEL TRAINING***

Hevolus recognizes the centrality of human resources in the belief that the main success factor of every company is the professional contribution of the people who work there, in a framework of loyalty and mutual trust. For this reason, Hevolus protects and promotes the value of human resources in order to improve and increase the heritage and competitiveness of everyone's skills. Hevolus believes that healthy competition, understood as a commitment to improvement, represents an indispensable factor for development and progress within a context of working groups.

Therefore, in the phase of selection, recruitment, career advancement of personnel, the company carries out evaluations exclusively based on the correspondence between expected profiles and required profiles, and on the basis of transparent and verifiable merit considerations, in accordance with the defined procedures.

The management of employment relationships is oriented to ensure equal opportunities and to promote the professional growth of employees.

The company, as part of the personnel selection processes, does not discriminate directly or indirectly, based on reasons of a trade union, political, religious, racial, language or sex nature and undertakes not to favor in any way candidates reported by third parties, in particular those belonging to public administrations.

In case of reports of candidates by members of the public administrations, it will be immediately communicated to the Supervisory Body, which will proceed with the investigations it deems appropriate, a similar procedure will be subject to any reports of candidates by the responsible functions.

Without prejudice to the above, if the candidates should be linked by ties of kinship or affinity with subjects belonging to the public administrations, communication must be given to the Supervisory Body, which will proceed with the investigations it deems appropriate.

Hevolus also offers staff adequate tools and opportunities for professional growth. It considers learning and training a model of permanent acquisition, through which it is possible to achieve knowledge, understand and effectively interpret change, acquire new ideas, improve productivity, mature an individual and overall growth of the company. Hevolus places innovation at the center of its activities, believing that the latter requires a high level of dynamism and attention at the organizational level for the people who are part of the company, for customers and suppliers.

At Hevolus, innovation does not only concern the strictly technological framework, but also the sphere of human relations; to this end, it blends technological values with ethical ones, proposing, within it, a climate of widespread trust from which it achieves a better operational efficiency, based on the synergy between individual and company, on its sense of responsibility and in respect of the very close link between economic imperative and ethical value.

The company, therefore, as part of the personnel training processes provides for the establishment of training courses in which the selected employees must participate compulsorily. These courses are aimed at providing staff with correct and detailed information on sensitive areas such as, by way of example, with reference to safety at work: management of emergencies in the workplace, fire prevention, the use of video terminals and other electronic equipment, etc.; or on Data Protection and cybersecurity.

## ***WORKER SAFETY AND WORKING ENVIRONMENT***

Hevolus considers the protection of worker safety to be of primary importance, and collaborators are required, as part of their activities, to consider the aspects related to work safety with the same application and intensity.

Primary objectives are, therefore, the health of employees, external collaborators, end consumers and the community. The activities must be carried out in full compliance with the current legislation of the directives on the prevention and protection of workers and safety at work.

The improvement of health and safety conditions at work must be a constant point of reference in the operational management of company objectives.

The main principles and basic criteria on the basis of which decisions of all kinds and at all levels are taken in the field of health and safety at work are identified as follows:

- avoid risks;
- assess the risks that cannot be avoided;
- combat risks at source;
- adapt work to man, in particular as regards the design of workplaces and the choice of work equipment and working methods, in particular to mitigate monotonous work and repetitive work and to reduce the effects of such work on health;
- take into account the degree of evolution of the technique and may replace what is dangerous with what is not dangerous or which is less dangerous;
- planning prevention, aiming at a coherent whole that integrates into it, technique, work organization, working conditions, social relations and the influence of factors in the working environment;
- prioritise collective protection measures over individual protection measures;
- give appropriate instructions to workers.

All employees are involved and therefore called to take an active part to improve safety conditions at work and to preserve the working environment; everyone, as part of their duties, takes part in the process of identifying risk prevention and protecting health and safety towards themselves, colleagues and third parties.

### ***OBLIGATIONS FOR ALL EMPLOYEES***

Each employee is required to be aware of the provisions contained in the Code of Ethics and referred to by it, both in the Company Regulations and in the Disciplinary Code, as well as the reference legal rules that regulate the activity carried out within its function and that constitute an integral part of the work performance of each one.

The employee who has news of alleged illegal conduct is required to communicate the news in his possession regarding such conduct, immediately to his superiors or to the Supervisory Body.

All staff also have the obligation to:

- refrain from conduct contrary to these provisions and rules;
- contact their superiors or the Supervisory Body, for the necessary clarifications on the methods of application of the Code or the reference regulations;
- promptly report to the Supervisory Body any news regarding possible violations of the code;
- cooperate with the company in the event of any investigations aimed at verifying and possibly sanctioning possible violations.



### ***ADDITIONAL OBLIGATIONS FOR HEADS OF BUSINESS FUNCTIONS***

The behavior of each sector manager or company function conforms to the values of this Code of Ethics and represents an example for its collaborators.

Each company manager, in the performance of his duties, has the obligation to:

- take care of the observance of the Code by its direct collaborators;
- represent with their behavior an example for all staff;
- ensure that staff understand that the provisions contained in the Code are an integral part of their work performance;
- select personnel who undertake to respect the principles of the code;
- promptly report to the human resources referral function or to the Supervisory Body any reports or needs from its direct collaborators.

Failure to comply with the obligations referred to in this paragraph may result in the application of disciplinary sanctions.

### ***EXTERNAL EFFECTIVENESS OF THE CODE***

Anyone who, acting in the name or on behalf of Hevolus, deals with third parties with whom it intends to undertake commercial relations, that is, with them required to have relations of an institutional, social, political or any nature, is obliged to:

- inform these subjects of the commitments and obligations imposed by the Code;
- require compliance with the obligations of the Code in the performance of their activities;
- adopt the necessary internal initiatives in case of refusal by third parties to comply with the Code or, in case of failure or partial execution of the commitment undertaken, to observe the provisions contained in the Code itself.

### ***USE OF COMPANY ASSETS***

Each collaborator is required to ensure maximum respect for the infrastructures, means, tools and materials of the company, promptly reporting to his manager any misuse of such equipment that he considers to make of them. They belong to these categories, for example premises, furnishings and furnishings, operational equipment and equipment (such as company cars, tools, personal computers, printers, copiers, servers, or even communication tools, such as telephone, fax, e-mail, personal stationery, paper), features offered by the company information system (such as processing procedures, software, internet access and databases and the like), books, manuals, newspapers and magazines in general.

The employee is required to use the company's equipment only for the performance of the work tasks to which he is appointed. It is therefore strictly forbidden for employees or collaborators to act by company means, whether computerized, technical or of any other kind, for the achievement of private purposes or interests or in competition with company activities.

The employee is allowed to use equipment and / or material of the company outside the facilities of the latter only in cases of use for business reasons, such as, for example, the activity away at locations other than the usual one, work services under posting, and the like. In all other cases, the express permission of your superior is required.

Each collaborator is required to operate diligently to protect company assets, observing responsible behavior and in line with company policies.

Each employee has the responsibility to preserve and preserve the assets of Hevolus that have been entrusted to him in the context of his activities and must use them appropriately and in accordance with the social interest by adopting behaviors that reasonably prevent their improper use by third parties.

## ***CONFLICT OF INTEREST***

All employees must ensure that any decision taken in the context of their activities is taken in the interest of the company and not of the personal interest.

All staff (internal and external collaborators, directors, managers, etc.) are required to avoid any activity or situation of private interest that may constitute, even potentially, a conflict between individual interests and those of the company and, in any case, will have to comply with the specific policies adopted on the subject.

Employees and collaborators must refrain from taking advantage of their position within the company in order to favor themselves or third parties or from causing damage or disadvantage to the company. Any employee collaborator is prohibited from taking part, directly or indirectly, for any reason, in commercial initiatives that arise, even potentially, in a situation of competition with the company, unless such participation has not been previously communicated to the Administrative Body and approved by the same, having heard the opinion of the Supervisory Body.

In accordance with the principle of maximum transparency towards stakeholders, each of the subjects is responsible for using the utmost rigor in the assessment of these situations.

If situations of conflict of interest, including potential ones, are identified, both internal and external to the company's activity, each person involved is required to refrain from carrying out the conflicting conduct, promptly notifying the Supervisory Body, which is responsible for the definitive assessment of the existence, on a case-by-case basis, of any incompatibilities or situations of prejudice.

By way of example but not limited to, please note that they determine a conflict situation:

1. economic and financial interests of the employee and / or his family exercised in competition or contrast with those of the company;
2. carrying out work activities, of any kind, at customers, suppliers, competitors of the company;
3. acceptance of money, favors or benefits from persons or companies that are or intend to enter business relationships with the company.

Given the variety of situations that may arise, in case of doubt about the onset or not of conflict of interest, employees must contact their manager to have the necessary clarifications.

## ***COMPETITIVE PRACTICES***

For Hevolus it is of primary importance that the market is based on fair and equitable competition, it is always committed to scrupulously observing the relevant laws and to cooperating with the regulatory authorities of the market.

The company does not engage in illicit, or otherwise unfair, behavior for the purpose of taking possession of trade secrets, customer or supplier lists, or information relating to infrastructure or other aspects of the economic activity of third parties, it also does not hire employees from competing companies in order to obtain confidential information, nor does it induce the staff of competing companies to disclose information that they cannot disclose.

## ***GIFTS AND BENEFITS***

No form of gift is allowed that can even be interpreted as exceeding normal commercial or courtesy practices, however aimed at acquiring favorable treatment in the conduct of any activity related to the company.

This rule - which does not allow derogations, except that in those countries where offering valuable gifts to business partners is customary - concerns both gifts promised or offered, and those received, meaning by gift any type of benefit.

Hevolus refrains from practices not permitted by law, commercial uses and ethical codes, if known, of the companies or entities with which it maintains relations. In any case, the offer of gifts - except those of modest value - must take place in accordance with the rule laid down in this Article:

A) the offer of gifts to representatives of the Public Administration, public officials, persons in charge of public service public officials is allowed within the limits of Law 190/2012.

B) in the case of gifts intended for persons not falling within category (a), the offer must be:

- previously communicated to the responsible function;
- expressly approved by the responsible function after communication to the Supervisory Body;
- adequately documented, in order to allow the appropriate checks.

### ***TRANSPARENCY IN EVERY OPERATION AND ACTIVITY***

Each operation and / or activity must be lawful authorized, consistent, documented, verifiable, in accordance with the principle of traceability and company procedures, according to criteria of prudence and to protect the interests of Hevolus:

- company procedures must allow controls to be carried out on operations, on authorization processes and on the execution of the operations themselves;

Any employee carrying out transactions involving sums of money, assets or other economically assessable utilities belonging to the company must reasonably provide the appropriate evidence to enable the transactions to be verified.

### ***ACCOUNTING TRANSPARENCY***

Hevolus' accounting responds to the generally accepted principles of truth, accuracy, completeness and transparency of the recorded data.

The recipients of the Code undertake to always refrain from any behavior, active or omissive, that directly or indirectly violates the regulatory principles and / or internal procedures concerning the formation of accounting documents and their representation externally.

In particular, they undertake to cooperate so that every transaction and transaction is promptly and correctly recorded in the company accounting system according to the criteria indicated by law and applicable accounting principles and, where appropriate, duly authorized and verified.

Recipients are required to keep and make available, for each operation and transaction carried out, adequate supporting documentation in order to allow:

- accurate accounting records;
- the immediate identification of the underlying characteristics and motivations;
- the easy formal and chronological reconstruction;
- the verification of the decision-making process, authorization of implementation, in terms of legitimacy, consistency and adequacy, as well as the identification of the various levels of responsibility.

Recipients who become aware of cases of omission, falsification or neglect in the accounting records in the supporting documentation are required to promptly report to their superior or to the Supervisory Body.

### ***USE OF BANKNOTES, PUBLIC CREDIT CARDS, STAMP VALUES***

Hevolus, sensitive to the need to ensure fairness and transparency in the conduct of business, requires that the recipients comply with current legislation on the use and circulation of coins, credit cards and stamp values, and, therefore, severely sanctions any behavior aimed at the illicit use and circulation of credit cards, stamp values, counterfeit coins or banknotes.

### ***INTERNAL CONTROLS***

Hevolus promotes the assumption of a mentality oriented to the exercise of control, a positive attitude towards controls contributes significantly to the improvement of company efficiency.

Internal controls are all the tools adopted by the company for the purpose of directing, managing and verifying the company's activities with the aim of ensuring compliance with company laws and procedures,

protecting company assets, effectively managing activities and providing accurate and complete accounting and financial data.

Each level of the organizational structure has the task of contributing to the creation of an effective and efficient internal control system. For this reason, therefore, all employees of the company, within the scope of the functions performed and their respective duties, are responsible for the proper functioning of the control system.

The company ensures to the shareholders and any other corporate bodies, holders of control powers, as well as to the Supervisory Body, access to data, documentation and any information useful for the performance of its activities.

### ***COMPUTER SYSTEMS***

Given that the use of company IT and telematic resources must always be inspired by the principles of diligence and correctness - attitudes intended to support every act and behavior carried out in the context of the employment relationship - employees and collaborators assimilated, in any case, are required to adopt the additional internal rules of common behavior, aimed at avoiding inappropriate and incorrect conduct that may cause damage to Hevolus, other employees or third parties (such as suppliers, commercial and financial partners, negotiating counterparties, consultants, contractors, contractors and third parties in general) who have relations with the company. All this must always take place in compliance with the provisions and indications provided by the competent company functions, oriented to compliance with the legislation on privacy, privacy and the provisions relating to official secrecy.

The personal computer (fixed or mobile), the related external and peripheral supports, the mobile communication systems and the related programs and / or applications entrusted to the employee and / or similar collaborator are, as is known, work tools and, therefore, must be kept in an adequate manner with respect, by each interested party, of the instructions given in applications of the provisions of the legislation on data protection and privacy and of official secrecy as well as from the internal regulations for the protection and defense of company assets, with a commitment to promptly report theft, damage to the loss of these tools to their superior.

In addition, any communication (internal or external), sent or received, which concerns activities sensitive to the commission of the crimes referred to in Legislative Decree no. 231/2001 or which has relevant content or which contains commitments for the company, must be viewed signed, respectively, by the responsible parties, within the limits of the proxies and powers of attorney conferred, where they exist.

Since in the event of violations of laws, regulations and contracts, both the company and the individual director or attorney or employee or similar collaborator are punishable by sanctions, including criminal sanctions, the company will verify, within the limits allowed by the contractual legal rules, compliance with the rules and integrity of its computer system, using, if deemed necessary, specialists in the field.

Failure to comply with the provisions of the Code may result in sanctions not only disciplinary, but also civil and criminal.

To employees and similar collaborators of the company:

- it is not allowed to browse sites not related to the performance of the assigned tasks,
- participation, for non-professional reasons, in forums, blogs, social networks, the use of chat lines, bulletin boards or guest books, even using pseudonyms (or nicknames) is not allowed;
- it is not allowed to store electronic documents of an outrageous and / or discriminatory nature for sex, language, religion, race, ethnic origin, trade union and / or political opinion;
- it is strictly forbidden, in any case, to connect or otherwise access sites whose contents may constitute crimes against the person included in the. Legislative Decree 231/2001.

In specifying that e-mail is also a work tool and that it is not allowed to use for personal use, it is considered useful to inform all employees to the assimilated collaborators of the company that:

- it is not allowed to send and store messages (internal and external), of an outrageous and discriminatory nature for sex, language, religion, race, ethnic origin, trade union and political affiliation opinions;
- any communication (internal and external) sent or received, which contains commitments for the company, must take place in compliance with the company's internal procedures;
- the use of the company e-mail address for non-professional reasons is not allowed.

### ***TRANSPARENCY AND CORRECTNESS OF INFORMATION***

Collaborators must ensure, within the scope of their knowledge, truthfulness, transparency, accuracy and completeness of the documentation and information provided in the performance of the activities within their competence.

Hevolus condemns any conduct aimed at altering the correctness and truthfulness of the data and information contained in the financial statements, reports or other corporate communications required by law and directed to shareholders, the public or the supervisory authority.

All the subjects involved in the formation of the acts and in particular the administrative body of the company are required to verify, with due diligence, the correctness of the data and information that will then be transposed for the drafting of the acts indicated above and to provide such data and information in a timely manner.

Hevolus through its bodies and delegated subjects ensures maximum transparency and attention to the relationship with the corporate control bodies or the auditing firm.

### ***TOOLS AND SIGNS OF RECOGNITION AND PROTECTION OF COPYRIGHT***

Hevolus safeguards intellectual property rights, including copyrights, patents, trademarks and signs of recognition, following the policies and procedures provided for their protection, also respecting the intellectual property of others, in every activity also with reference to the management of corporate marketing; is therefore opposed to unauthorized reproduction of software, documentation or other copyrighted materials.

In particular, with respect to the restrictions specified in the license agreements relating to the production, distribution of third-party products, or those stipulated with its software suppliers, Hevolus prohibits the use and reproduction, including of documentation, outside of what is permitted by each of these license agreements. The company prohibits any behavior aimed at causing the loss, theft, unauthorized dissemination or misuse of its own or others' intellectual property, or confidential information. To this end, it undertakes to adopt and activate all the methods of preventive and subsequent control necessary for the purpose, ensuring compliance with the legislation on copyright, as well as on the protection of signs of recognition, such as trademarks and patents; also stigmatizes the use of databases (extraction, reproduction of data, presentation in public, etc.) for different purposes for which they were established and, in any case, contrary to what is allowed by the legislation on the protection of copyright, and to any behavior carried out for the purpose of illicitly taking possession of trade secrets, supplier lists and other information relating to the activity.

### ***MARKETING ACTIVITIES***

In marketing campaigns, Hevolus undertakes to provide only information corresponding to reality. It also undertakes to comply with the law on data protection and privacy regarding addresses and other information relating to the target audiences of the campaigns, providing the possibility, to anyone who requests it, to have information on how their name has been found and offering the possibility of cancellation from the lists. Also for this communication tool, Hevolus and any associated companies undertake to:

1. manage, in accordance with current privacy regulations, the names and data contained in its mailing lists and not to send untruthful or defamatory information by e-mail;

2. not to carry out "spamming" actions on current and potential customers, to give the possibility of cancellation from the mailing lists at any time and to provide at any time information on how a user's data was found;

3. equip themselves with all the technological tools necessary so that, when sending communications by e-mail, files that may contain computer viruses capable of damaging the contents of the receiving computers or their e-mail systems are not attached.

### ***CONFIDENTIALITY OF INFORMATION***

Hevolus guarantees the correct management of confidential information, ensuring strict compliance with current regulations and company procedures and requires employees to maintain the utmost confidentiality of any confidential information of which they become aware in the performance of their duties during the performance of contractual obligations.

### ***PROTECTION OF PERSONAL DATA***

Hevolus, in carrying out its activities, protects the personal data of collaborators and third parties in general, avoiding any improper use of such information, in compliance with the reference regulations of company procedures. In this regard, Hevolus has implemented the management model in the field of data protection to which reference is made in full and which, in this matter, is considered fully shared and applicable.

### ***EQUAL OPPORTUNITIES POLICY***

Hevolus in the performance of its activities:

- ensures a working environment with equal employment opportunities and without any discrimination;
- promotes an egalitarian work environment, in which all employees are valued and have the opportunity to express their full potential;
- embraces diversity of thought, way of being, cultural experiences to promote general innovation and competitive advantage.

The company intends to ensure equal employment opportunities for all people regardless of race, skin color, religion, sex, gender identity and expression, age, marital status, sexual orientation, nationality of origin, citizenship status, disability, veteran status, membership of any other category protected by state and provincial or local laws.

The management is committed to ensuring the application of this policy regarding recruitment, dismissals, remuneration, promotions, training activities, apprenticeships, references for recruitment, privilege condition of the employment relationship.

### ***PREVENTION OF MOBBING REPRESSION***

Hevolus recognizes that the protection of the dignity, of the fundamental rights of the psycho-physical health of employees is essential to ensure the quality of life in the workplace.

To this end, it commits itself so that in the working environment repeated systematic harassment of its workers is prevented or in any case countered, capable of producing in employees a state of habitual physical and moral suffering.

### ***DISCRIMINATION AND HARASSMENT***

Hevolus is determined to ensure that its employees work in a safe environment and in an atmosphere of respect for the person, where great importance is given to the values of equality, fairness, respect, courtesy and dignity.

The company does not intend to tolerate acts of discrimination and harassment committed by a supervising employee, customer, seller, supplier, consultant, visitor and any other person in its place of work or while carrying out business activities regardless of location.

In case of violations of this company policy, appropriate actions will be taken, likely to result in disciplinary measures and which, in extreme cases, may also include dismissal.

Any form of discrimination or harassment, based on what has already been represented above, constitutes a serious violation of company policy and must be subject to appropriate disciplinary measures. In addition, in order to create a climate of respect and professionalism in the work environment, those behaviors that, while not constituting a violation of law or regulations, are inappropriate in the work environment are also prohibited.

Harassment for us includes verbal, visual or physical behaviours that:

- have the purpose or effect of creating an intimidating, hostile and offensive work environment, unreasonably interfere with the work performance of an individual;
- adversely affect a person's employment opportunities in other ways;
- manifest themselves with denigrations, contemptuous comments, obscene jokes, insults, vulgar language, heavy epithets and sarcastic jokes, displays of posters, symbols, cartoons, drawings, computer images or offensive e-mail messages, threats or physical intimidation against another person.

Sexual harassment, on the other hand, includes sexual behavior when:

- the employment relationship of a person is subordinated to being subject to such conduct, explicitly or implicitly;
- decisions are taken regarding the employment relationship, the promotion of a person, based on whether he accepts or refuses to submit to such conduct;
- the behaviors have the purpose or effect of creating an intimidating, hostile or offensive work environment or of intervening unreasonably with a person's work performance.

Other examples of behaviors that can be considered sexual harassment:

- unwelcome proposals, requests or advances of a sexual nature;
- unwanted physical contact;
- inappropriate comments on the external appearance of a person, obscene gestures or verbal or physical courtship;
- vulgar or obscene gestures, languages or comments.

Anyone who believes that they have suffered discriminatory behavior or harassment, report the problem to their superior or to the function responsible for human resources.

In case of discomfort, if preferred, it is in any case possible to make a report anonymously or confidentially to the Supervisory Body.

Responsible functions that become aware of an employee's problem related to harassment or discrimination, whether as a result of a formal complaint or informally, must immediately report those issues to the HR function.

Hevolus, faced with a complaint for harassment, will be committed to exclude any form of retaliation against persons who have reported, in good faith, alleged episodes of harassment and discrimination.

However, the company reserves the right to take disciplinary action against those who make an accusation without believing, with reasonably good faith, in the truth or truthfulness of the information it provides, or that it deliberately provides information that does not correspond to the truth or makes false accusations.

In accordance with the law of the Disciplinary Code, appropriate disciplinary actions will be taken against those responsible for such retaliation.

## ***USE OF DRUGS AND ALCOHOL***

Alcohol and drugs adversely affect the ability to work effectively and can endanger the worker and those close to him.

Hevolus prohibits the possession, consumption, purchase, sale, attempted sale, distribution and/or production of illegal substances in the workplace, including non-prescription drugs, as well as the abuse or illicit use of alcohol, illegal substance and even prescription drugs, while carrying out the activity both in its own premises and off-site.

Workers will never be able to show up for work with an alcohol content that can negatively affect work performance and the right judgment. In case of doubt about your driving skills, after drinking alcohol, you must refrain from doing so, and organize yourself differently, for example by calling a taxi, a road transport service or asking a colleague for a ride.

Violations of these rules may be sanctioned with disciplinary measures that in extreme cases may also include dismissal. The use of certain illegal substances can result in a violation of this company policy which can also result in arrest and related indictment by law enforcement. Where this is however permitted by law, the company reserves the right to take appropriate steps to investigate, in accordance with the law, including, but not limited to, testing drugs and/or alcoholic beverages, carried out by qualified medical professionals, and searches in the workplace.

## ***BEHAVIOUR TOWARDS CUSTOMERS AND CLIENTS***

Hevolus considers the relationship with its customers important, meaning all the subjects, public and private, who use its services and for this reason, undertakes to base it on the principles of transparency, trust and mutual satisfaction, paying the utmost attention to the quality and safety of the services provided, its processes and business places, as well as its own equipment, plant and machinery.

Hevolus, in participating in tenders for the award of contracts for the supply of goods and services, carefully assesses the feasibility and adequacy of the services requested, thus avoiding entering into contractual commitments that may cause foreseeable economic, financial and financial damage or lead the company to have to resort to cuts in the quality of the service, on personnel costs and job security. In its relationship with clients, Hevolus undertakes to ensure maximum correctness and clarity in commercial negotiations in the assumption of contractual obligations.

## ***BEHAVIOUR WITH SUPPLIERS OF GOODS AND SERVICES***

### ***COLLABORATIVE RELATIONSHIPS***

Hevolus defines the collaboration relationships, in compliance with current regulations and the principles of the Code of Ethics, paying attention to improving professional standards and best practices in the field of ethics, protection of health, safety and respect for the environment.

### ***OBJECTIVE EVALUATION***

Hevolus' supplier selection procedures, based on objective and verifiable elements and references, will consider, among others, economic convenience, technical capacity, reliability, product quality, supplier compliance with the quality procedures adopted by the company, as well as the credentials of its contractors.

In any case, the functions in charge are obliged to guarantee, where possible, equal opportunities to supplier companies that meet the required requirements. As part of the procedures for choosing suppliers, Hevolus adopts periodic monitoring mechanisms aimed at verifying the permanence of the aforementioned requirements over time by the suppliers themselves.

In relations with suppliers, all recipients of the Code cannot accept special compensation, gifts and / or preferential treatments that do not comply with the conditions indicated above.

In any case, the recipients are obliged to always inform the responsible function concerned and / or the Supervisory Body of the offers received in this regard.



## ***PARTNER***

Hevolus, to face the growing complexity of the business, can promote initiatives such as Joint-ventures, participation in companies, temporary association, subcontracts, together with business partners, which are chosen in relation to reputation and reliability, as well as adherence to values comparable to those made its own by Hevolus.

Relations with partners are always based on transparent agreements on a constructive dialogue always aimed at achieving common objectives, in line with the regulations and principles adopted with this code.

## ***BEHAVIOUR WITH THE PUBLIC ADMINISTRATION***

### ***FAIRNESS AND HONESTY***

In its relationship with the Public Administration, Hevolus will always adapt its conduct to the principles of fairness and honesty. The persons appointed by the company to follow any negotiation or a request for an institutional relationship with the Public Administration must not for any reason try to improperly influence the decisions, nor engage in illicit behavior, such as the offer of money or other utility, which may alter the impartiality of judgment of the representative of the Public Administration.

Without prejudice to the above, any variation in the content of commercial offers addressed to the Public Administration is also prohibited, if they are not previously authorized by the administrative body.

### ***EMPLOYMENT RELATIONSHIP WITH FORMER EMPLOYEES OF THE PUBLIC ADMINISTRATION***

The recruitment of former employees of the Public Administration who in the exercise of their functions have maintained relations with the company, or their relatives and / or relatives, comes in strict compliance with the standard procedures defined for the selection of personnel.

The definition of other employment relationships with former employees of the Public Administration, with their relatives and / or relatives, also takes place in strict compliance with standard procedures.

### ***GRANTS AND FUNDING***

Contributions, grants, funding obtained from the European Union, the State or other public body, even if of modest value and amount, must be used for the purposes for which they were requested and granted. Similarly, in the case of participation in public procedures, the recipients of the Code are required to operate in compliance with the law of correct commercial practice, avoiding in particular to induce public administrations to operate unduly in favor of the company.

The use of altered and falsified declarations and documents, the omission of information or, in general, the carrying out of artificial deceptions, aimed at obtaining concessions, authorizations, funding, contributions from the European Union, the State or other public body, also constitutes illegal behavior.

### ***BEHAVIOUR WITH PUBLIC SUPERVISORY AUTHORITIES***

The recipients of the Code undertake to scrupulously observe the provisions issued by the competent institutions or public supervisory authorities for compliance with current legislation in the sectors related to their respective areas of activity, the recipients of the Code also undertake to ensure that, within the structures associated with the aforementioned ones, requests containing untruthful declarations are not submitted in order to obtain contributions or funding facilitated, or to obtain undue concessions, authorizations, licenses or other administrative acts. The recipients of the Code undertake to comply with any request from the aforementioned Authorities, within the scope of their respective supervisory functions, providing, where required, full collaboration and avoiding obstructive behavior.

### ***CONDUCT WITH THE JUDICIAL AUTHORITY***

It is forbidden for all company representatives to exert pressure, of any kind, on the person called to make statements before the judicial authorities, in order to induce him not to make statements or to make false statements.

It is forbidden to help those who have carried out a criminally relevant fact to evade the investigations of the authority or to evade the searches of the latter.

### ***BEHAVIOR WITH POLITICAL FORCES ASSOCIATIONS***

#### ***RELATIONS WITH REPRESENTATIVES OF POLITICAL FORCES AND ASSOCIATIONS***

Hevolus confronts itself in a transparent way with all political forces, in order to duly represent its positions on topics and issues of interest.

The company maintains continuous relations with trade associations, trade unions, environmental organizations and associations at the end, with the aim of developing its activities, establishing forms of cooperation of mutual utility and presenting its positions.

#### ***CONTRIBUTIONS AND SPONSORSHIPS***

Hevolus is available to provide contributions and sponsorships, in compliance with the procedures defined, giving adequate publicity, to support the initiatives proposed by public and private bodies and non-profit associations, regularly established pursuant to the law and which promote the values that inspire this Code. The same may concern events and initiatives of a social, political, cultural, sporting and artistic nature, and can also be aimed at carrying out studies, research, conferences and seminars concerning issues of interest to society.

#### ***MASS MEDIA***

Relations with the mass media are based on respect for the right to information, the external communication of data or information, must be truthful, accurate, clear, transparent, respectful of the honor and confidentiality of people, coordinated and consistent with the policies of society. The information relating to the company may be disclosed only by the company functions delegated to this, or with the authorization of these, in compliance with the procedures defined.

#### ***BEHAVIOUR TOWARDS THE ENVIRONMENT***

Hevolus develops its activities pursuing the protection of the environment, setting itself the objective of continuous improvement of performance in this particular area, also in consideration of the environmental impacts deriving from and deriving from the activity carried out. To this end, it undertakes:

- compliance with current national environmental legislation,
- to adopt a certified environmental and quality management system,
- to raise awareness among management and employees on environmental issues,
- to manage production activities minimizing direct and indirect environmental impacts,
- to reduce emissions, waste and pollution.

## **6. IMPLEMENTATION PROCEDURES AND SUPERVISORY PROGRAMME**

### ***TRAINING COMMUNICATION***

the Code of Ethics is brought to the attention of all internal and external subjects interested in the company mission through specific communication and information activities, it is then made public by posting on the company bulletin board, publication on the company website both in the public part and in the reserved section accessible with their credentials by each employee

### ***SUPERVISORY BODY***

The Supervisory Body is responsible for monitoring the functioning, the application of the organization, management and control model and its periodic updating, it also supervises compliance with the Code of Ethics by the recipients.

The Supervisory Body holds requirements of autonomy and independence, assumes powers of investigation and control as well as powers of free initiative for the performance of the assigned functions; tasks and responsibilities are better defined in the general part of the model.

### ***VIOLATION OF THE CODE OF ETHICS AND SANCTIONS***

The violation of the provisions of this Code of Ethics by the workers (employees and collaborators) constitutes a breach of contractual obligations and may determine, depending on the case, the application of sanctions and disciplinary measures provided for by the Disciplinary Code, by the applicable Collective Agreements, the termination of the relationship, compensation for damages.

Hevolus will take appropriate action against those whose actions have been found to be in violation of this Code of Ethics.

Disciplinary measures may include, depending on the severity of the event, verbal or written recall, suspension or immediate termination of the employment or business relationship, or any other disciplinary measure deemed appropriate for the circumstance, in compliance with the provisions of the Disciplinary Code for employees.

Some violations of this Code of Ethics may also be prosecuted civilly or criminally by administrative authorities or other authorities.

Failure to comply with the rules of the Code by members of the corporate bodies may result in the adoption of the most appropriate measures provided for and permitted by law.

Violations committed by suppliers and external collaborators will be punishable in accordance with the provisions of the relevant supply contracts, except for more significant violations of the law.

Interested parties can report to the Supervisory Body any violation of the code, in writing, in a non-anonymous form to:

ODV ADDRESS [odv@studioconsulenzabarbone.it](mailto:odv@studioconsulenzabarbone.it)

or by letter to the address: Hevolus Srl, via G. Agnelli 31-31/a Molfetta (BA)

The Supervisory Body will then provide for an analysis of the report, possibly listening to the author responsible for the alleged violation.

Hevolus protects the authors of the reports against any retaliation they may face for reporting incorrect behavior and keeps their identity confidential, without prejudice to legal obligations.

### ***WHISTLEBLOWING***

Employees, collaborators, consultants, workers, partners and third parties may send detailed reports of illegal conduct - relevant pursuant to this Code and at the same time of Legislative Decree 231/2001 - and based on precise and consistent factual elements or violation of the provisions of the following code, in the following ways:

- to the administrative body, which will manage the report in a manner suitable to guarantee confidentiality, to the following e-mail address: [segnalazioni@hevolus.it](mailto:segnalazioni@hevolus.it)

Or to the E-mail address of the ODV [odv@studioconsulenzabarbone.it](mailto:odv@studioconsulenzabarbone.it),

the whistleblower is strictly prohibited from acts of retaliation or discrimination on grounds related to the report.

## **7. FINAL PROVISIONS**

### ***CONFLICT WITH CODE***

If even one of the provisions of this Code of Ethics should conflict with provisions provided for in internal regulations or procedures, the Code will prevail over any of these provisions.

### ***CODE CHANGE***

Any modification and/or integration to this Code of Ethics must be made in the same way as for its initial approval.

This Code of Ethics does not constitute, nor does it imply in any form, a condition of employment or a guarantee of employment.

The employment relationship may be terminated according to the terms of the same and in accordance with the applicable regulations.

The rules contained in this Code of Ethics do not represent an exhaustive list of the rules adopted by Hevolus, nor an exhaustive list of the types of behaviour susceptible to disciplinary measures, including dismissal.

This Code of Ethics is applied to all employees who will be hired from now on, while, for those hired previously, it will be approved by them through specific acceptance.

The Code is, at least annually, subject to verification and possible updating by the administrative body. The Supervisory Board may at any time propose to the top management body any amendments to this Code.