

INDICE

1)	FOREWORD	2
2)	RECIPIENTS	2
3)	FUNDAMENTAL PRINCIPLES.....	2
3.1	Compliance with Laws and Regulations.....	2
3.2	Honesty and Integrity.....	2
3.3	Transparency and Completeness of Information	3
3.4	Ethics	3
3.5	Diligence and Spirit of Cooperation	3
3.6	Traceability of Activities Performed.....	3
3.7	Conflict of Interest	3
3.8	Criminal Proceedings.....	4
3.9	Promotion of Respect for Human Dignity.....	4
3.10	Workplace Safety and Workers' Health	4
3.11	Environmental Protection.....	5
3.12	Child Labor	5
3.13	Compensation and Benefits	6
3.14	Working Hours	6
4)	RULES OF CONDUCT.....	6
4.1	Relations with Suppliers.....	6
4.2	Relations with Collaborators (Professionals and Consultants)	7
4.3	Relations with Institutions and Public Officials.....	8
4.4	Relations with the Judicial Authority	9
4.5	Relations with Employees and Local Communities	9
5)	ACCOUNTING AND INTERNAL CONTROLS	9
5.1	Accounting Records and Taxation.....	9
5.2	Internal Controls	10
5.3	Anti-Money Laundering	10
6)	DATA PROCESSING AND INFORMATION MANAGEMENT.....	10
6.1	Privacy Protection	10
6.2	Circulation of Information.....	11
6.3	Management of Confidential Information.....	11
6.4	Use of Information Systems.....	11
7)	IMPLEMENTATION OF THE CODE OF ETHICS.....	11
8)	REPORTING TO THE SUPERVISORY BODY	12
9)	DISCIPLINARY SYSTEM.....	12
10)	ENTRY INTO FORCE AND COORDINATION WITH COMPANY PROCEDURES	13

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 F I E R A SPECIALISTI IN FISSAGGI	CODE OF ETHICS D.Lgs. 231/01 e 81/08	REV. 02 DATA: 08/06/2026 <hr/> Pag. 2 di 13
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1) FOREWORD

With this Code of Ethics, Fiera S.r.l. (hereinafter “FIERA”) intends to formally define the set of values that are recognized, accepted, and shared, as well as the rights, duties, and responsibilities with respect to the parties with whom the Company enters into relations for the achievement of its corporate purpose. The Code of Ethics has been prepared to set out, in a descriptive manner, the guiding principles of conduct for all Recipients, in order to clearly and transparently define the values that inspire FIERA in carrying out its activities. In order to protect its image and safeguard its resources, the Company will not engage in relationships of any kind with parties who do not intend to operate in strict compliance with the applicable regulations and/or who refuse to comply with the ethical principles and rules of conduct set forth in this Code. Furthermore, the Code constitutes an official document of the Company, approved by its top management, containing the set of rights, duties, and responsibilities of FIERA.

2) RECIPIENTS

The Code contains the ethical principles that the Company’s top management, the persons subject to their direction and supervision, employees, consultants, collaborators, suppliers, business partners, and all those who operate in the name and/or on behalf of the Company (hereinafter “Recipients”) are required to comply with. Therefore, the principles and provisions of the Code are binding on all Recipients and constitute illustrative specifications of the general obligations of diligence, fairness, and loyalty that must guide them in the performance of their activities. The value and importance of the Code of Ethics are reinforced by the provision of specific liability of entities, arising from the commission of crimes and administrative offenses referred to in Legislative Decree no. 231 of June 8, 2001.

3) FUNDAMENTAL PRINCIPLES

3.1 Compliance with Laws and Regulations

All activities carried out in the name and on behalf of FIERA must be conducted in full compliance with applicable national and international laws and regulations; moreover, FIERA bases its decisions and conduct on the pursuit of the public interest entrusted to it. Each Recipient undertakes to diligently acquire the necessary knowledge of the laws and regulations applicable to the performance of their duties, as in force from time to time. Relations with the Public Administration, Public Supervisory Authorities, political and trade union organizations, national, EU, and international public institutions, as well as with public officials or persons in charge of a public service, must be conducted in compliance with the principles of transparency, integrity, professionalism, and full cooperation.

3.2 Honesty and Integrity

Honesty and moral integrity, as well as the values of fairness and good faith, represent the fundamental principles for all of the Company’s activities and initiatives, and constitute essential values of its organizational management. Relations with stakeholders, at all levels, must be based on criteria and conduct of fairness, cooperation, loyalty, and mutual respect.

	<p style="text-align: center;">CODE OF ETHICS D.Lgs. 231/01 e 81/08</p>	<p style="text-align: right;">REV. 02 DATA: 08/06/2026</p> <hr/> <p style="text-align: right;">Pag. 3 di 13</p>
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3.3 Transparency and Completeness of Information

The information disseminated by the Company is complete, transparent, understandable, and accurate, so as to enable third parties to make informed decisions when engaging with it. Recipients ensure that the Company's image reflects the prestige and importance of the role it has acquired within the community in which it operates.

3.4 Ethics

The Company develops its activities by following principles of efficiency and ethics, refraining from any collusive or abusive behavior to the detriment of third parties. The Company actively supports measures taken against corruption, also aimed at increasing public awareness regarding it.

3.5 Diligence and Spirit of Cooperation

Each Recipient performs their activities with the diligence required by the nature of the tasks and functions carried out, applying maximum effort in achieving the objectives assigned to them and assuming the responsibilities pertaining to their role. Each Recipient diligently carries out the necessary activities of in-depth analysis and updating. Mutual cooperation among all parties involved, in any capacity, in the same project represents an essential principle for FIERA. Each Recipient is therefore required, through their conduct, to contribute to safeguarding these values, both in the workplace and outside of it.

3.6 Traceability of Activities Performed

Each Recipient must retain adequate documentation of every operation carried out, in order to enable and allow, at any time, verification of the reasons and characteristics of the operation, in the phases of authorization, execution, recording, and verification of the operation itself.

3.7 Conflict of Interest

In carrying out any activity, FIERA avoids becoming involved in situations of conflict of interest, whether actual or even merely potential. Recipients are required to perform their activities for FIERA in compliance with the objectives and general interests of the Company. Any situation potentially capable of giving rise to a conflict of interest or, in any case, likely to prejudice the Recipient's ability to make decisions in the best interest of the Company must be immediately reported to the General Management, and entails, for the Recipient concerned, the obligation to refrain from carrying out related actions. Recipients shall comply with the decisions adopted by FIERA in this regard.

 <p>FIERA SPECIALISTI IN FISSAGGI</p>	<p>CODE OF ETHICS D.Lgs. 231/01 e 81/08</p>	<p>REV. 02 DATA: 08/06/2026</p> <hr/> <p>Pag. 4 di 13</p>
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3.8 Criminal Proceedings

It is expressly prohibited to influence, in any form and by any means, the will of individuals called upon to respond before the Judicial Authority, in order to prevent them from making statements or to induce them to make statements that are untrue.

3.9 Promotion of Respect for Human Dignity

FIERA promotes and respects fundamental human rights, safeguarding moral integrity and guaranteeing equal opportunities. In both internal and external relationships, any behavior that discriminates against personal dignity, the private sphere, and individual personality rights based on gender, political and trade union opinions, religion, race, nationality, sexual orientation, health status, or, in general, any personal characteristic of the individual is not permitted. The Company actively works to overcome any form of discrimination. Each Recipient, therefore, works with women and men of different nationalities, cultures, religions, sexual orientations, and ethnic backgrounds. FIERA promotes the dignity, equality, and well-being of every individual, rejecting all forms of child labor or forced labor. In managing hierarchical relationships, the Company requires that authority be exercised fairly, avoiding any behavior that may in any way harm the personal dignity and professionalism of the collaborator. FIERA undertakes to ensure respect for privacy, particularly with regard to information relating to the private sphere and opinions of each of its employees and, more generally, of all those who interact with it.

3.10 Workplace Safety and Workers' Health

FIERA recognizes the protection of human life, physical integrity, and the health of workers, suppliers, customers, and the community as a primary, absolute, and non-negotiable value. It therefore sets itself the objective not only of complying with the requirements of the specific applicable regulations, but also of maintaining a constant commitment aimed at the continuous improvement of working conditions, in order to prevent any risk to the safety and health of workers and of the entire community. FIERA therefore complies with the applicable regulations on workplace safety and hygiene, developing an efficient risk prevention system and constantly taking into account technological advances in the field.

To this end, FIERA undertakes to:

- Ensure safe working environments compliant with the applicable fire prevention regulations, guaranteeing the constant maintenance and efficiency of systems, equipment, and evacuation routes.
- Promote a culture of prevention by investing in continuous training, instruction, and awareness of personnel regarding fire risks and emergency procedures.
- Continuously assess the risks related to its business activities, promptly updating protection measures in line with the best available technical and organizational innovations.

Each Recipient of this Code (employees, managers, and collaborators) is required to:

- Strictly comply with operating procedures, company regulations, and provisions concerning safety and fire prevention.

	CODE OF ETHICS D.Lgs. 231/01 e 81/08	REV. 02 DATA: 08/06/2026 <hr/> Pag. 5 di 13
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- Promptly report to safety officers or to the Supervisory Body any anomalies, malfunctions of fire-fighting equipment (extinguishers, hydrants, detectors), or any potentially hazardous situations.
- Avoid imprudent behavior that could trigger a fire or hinder the management of a potential emergency or the evacuation of premises.

In particular, all provisions set forth with reference to the Consolidated Safety Act (Legislative Decree No. 81 of April 9, 2008, as amended and supplemented) and any other applicable legal regulations concerning the Company must be observed; each Recipient must comply with the instructions and directives also provided by those to whom FIERA has delegated the fulfillment of obligations in the field of safety.

The violation of the provisions contained in this paragraph undermines the relationship of trust with the Company and constitutes a disciplinary offense, in addition to potentially representing a violation of the Organizational Model pursuant to Legislative Decree 231/2001.

FIERA ensures the training and awareness of Recipients on safety-related matters, as well as that of the members of the emergency response team.

3.11 Environmental Protection

FIERA is sensitive to and committed to the protection of the environment. To this end, it directs its choices in order to ensure compatibility between economic initiatives and environmental needs, not only in compliance with applicable regulations, but also taking into account developments in scientific research and best practices in the field. The Company actively contributes, in appropriate forums, to the promotion of scientific and technological development aimed at safeguarding resources and the environment. Operational management therefore refers to advanced criteria of environmental protection and energy efficiency, pursuing the continuous improvement of environmental protection practices.

Initiatives such as the installation of photovoltaic panels, offsetting measures, and the development of policies aimed at reducing energy consumption fall within the scope of the environmental commitments undertaken. FIERA is committed to actively reducing its carbon footprint by adopting targeted measures such as optimizing transport, using renewable energy sources, including increasing the production of electricity from photovoltaic systems, and reducing greenhouse gas emissions in its activities.

It promotes the adoption of production and distribution processes with a low environmental impact, using recyclable materials, reducing waste, and encouraging the reduction of pollution, including through the reduction of industrial waste by optimizing packaging and material flows.

It is committed to achieving carbon neutrality by 2035, adopting concrete measures and constantly monitoring progress toward this ambitious goal. The reduction of carbon emissions remains an absolute priority in its corporate strategy for a sustainable future.

It collaborates with suppliers who share its sustainability values and who demonstrate a concrete commitment to responsible business practices. The selection of suppliers is carried out not only on the basis of performance, but also according to environmental sustainability criteria.

3.12 Child Labor

The use of child labor and the exploitation of children and young people by the Company and all relevant third parties is strictly prohibited. Child labor refers to activities that are mentally, physically, socially, or morally dangerous or harmful to children, or that interfere with their schooling. The

 FIERA SPECIALISTI IN FISSAGGI	CODE OF ETHICS D.Lgs. 231/01 e 81/08	REV. 02 DATA: 08/06/2026
		Pag. 6 di 13

minimum age for admission to employment may not be lower than the age at which compulsory schooling ends, and in any case shall not be lower than 15 years of age.

3.13 Compensation and Benefits

FIERA recognizes the central importance of human resources as a key factor in its success. The Company is committed to ensuring that its compensation policy is based exclusively on criteria of merit, competence, experience, and professional performance. Any form of discrimination based on gender, sexual orientation, race, ethnic origin, nationality, religion, political opinions, age, or disability in determining compensation and assigning benefits is strictly prohibited. All employment relationships are governed by formal contracts. The Company guarantees remuneration that complies with the minimum wage levels established by applicable laws and National Collective Bargaining Agreements (NCBA). The criteria guiding career progression, salary increases, and the allocation of incentive systems (e.g. bonuses, production awards) are defined in an objective, clear, and measurable manner. The granting of bonuses is based exclusively on company and individual performance, excluding any form of favoritism or arbitrary discretion. FIERA promotes well-being and work-life balance through the provision of a tailored welfare and benefits plan (e.g. supplementary healthcare, complementary pension schemes, flexible working hours, and parental support). Benefits are not considered a privilege, but a tool for enhancing the individual and their family. Employees who are provided with company tools (such as cars for mixed use, technological devices, and corporate credit cards) are required to use them in full compliance with internal procedures, with diligence and fairness, avoiding improper or unlawful use or any use that may give rise to a conflict of interest with the Company. Information relating to each employee's remuneration and benefits package is strictly confidential. FIERA undertakes to process such data in full compliance with privacy regulations (GDPR), preventing any unauthorized disclosure within and outside the organization.

3.14 Working Hours

FIERA recognizes the management of working hours as a fundamental element for safeguarding the health, safety, and psychological and physical well-being of its employees. Working hours are structured in full compliance with applicable laws and Collective Bargaining Agreements, ensuring respect for daily and weekly rest periods. In order to protect the personal time and private life of each employee, the right to disconnect is explicitly recognized and safeguarded: outside of working hours or during periods of leave or vacation, employees are not required to read or respond to company communications (such as emails, messages, or phone calls), except in cases of proven and objective emergency.

4) RULES OF CONDUCT

4.1 Relations with Suppliers

In its relations with suppliers, FIERA is guided by principles of transparency, equality, and fairness.

In managing relationships with suppliers, the Company is required to:

	CODE OF ETHICS D.Lgs. 231/01 e 81/08	REV. 02 DATA: 08/06/2026
		Pag. 7 di 13

- Establish efficient, transparent, and cooperative relationships, maintaining an open and honest dialogue in line with best commercial practices;
- Verify the identity of the third parties with whom the Company interacts;
- Properly formalize all supplies and document the reasons for its choices;
- Obtain the cooperation of suppliers in consistently ensuring the most advantageous balance between quality, cost, and delivery times;
- Not abuse any advantageous position as a customer to intentionally cause disadvantages to suppliers;
- Not pursue personal gain by accepting advantages or particular benefits in procurement operations;
- Reject any form of gifts, benefits, or other utilities;
- Require compliance with the contractually agreed conditions;
- Operate within the applicable legal framework and require its strict observance.

Any individual who receives gifts or offers of gifts that are not in compliance with the above must immediately inform the General Management in order for appropriate measures to be taken. In particular, with regard to the selection of suppliers for the purchase of goods or services, the Company ensures that it is guided primarily by objective parameters of social responsibility, ethics, sustainability, quality, convenience, price, capacity, and efficiency, such as to establish a relationship of trust. FIERA requires its suppliers to ensure that the materials or products supplied have not been involved in any prior unlawful activities and are compliant with respect for human rights and the environment. The Company establishes relationships only with parties that enjoy a respectable reputation, are engaged exclusively in lawful activities, and whose ethical culture is comparable to that of FIERA.

4.2 Relations with Collaborators (Professionals and Consultants)

FIERA identifies and selects its collaborators (professionals and consultants) with absolute impartiality, autonomy, and independence of judgment.

In the context of relationships with collaborators, the Company is required to:

- Carefully assess the opportunity to rely on the services of external collaborators and select counterparties with adequate professional qualifications and reputation;
- Provide justification for the choice of contractual counterparties;
- Establish efficient, transparent, and cooperative relationships, maintaining an open and honest dialogue in line with best commercial practices;
- Obtain the cooperation of professionals and consultants in consistently ensuring the most advantageous balance between quality of service and cost;
- Require compliance with the contractually agreed conditions;
- Operate within the applicable legal framework and require its strict observance.

With regard to the selection of collaborators (professionals and consultants), the Company ensures that it is guided exclusively by objective parameters of quality, cost-effectiveness, price, capacity, and efficiency, such as to establish a relationship of trust.

 <p>F I E R A SPECIALISTI IN FISSAGGI</p>	<p>CODE OF ETHICS D.Lgs. 231/01 e 81/08</p>	<p>REV. 02 DATA: 08/06/2026</p>
		<p>Pag. 8 di 13</p>

4.3 Relations with Institutions and Public Officials

Relations with the Public Administration and with national and EU public institutions, as well as with public officials or persons in charge of a public service, or bodies, representatives, agents, officers, members, employees, consultants, persons entrusted with public functions or services of public institutions, public administrations, public entities, including economic entities, and public bodies or companies, whether local or national (hereinafter “Public Officials”), must be conducted with the utmost transparency, fairness, and integrity, avoiding any conduct that may create the impression of improperly influencing the decisions of the counterparty or requesting preferential treatment.

Relations with the above-mentioned parties are limited to the duly appointed and authorized functions, in full compliance with applicable laws and regulations, and must under no circumstances compromise the integrity and reputation of the Company.

To this end, the Company undertakes to:

- Operate, without any form of discrimination, through the designated communication channels with Public Administration counterparts at local, national, and EU level;
- Represent the Company’s interests and positions in a transparent, rigorous, and consistent manner, avoiding any collusive behavior.

Furthermore, the following conduct is prohibited:

- Offering or promising, directly or through intermediaries, sums of money or other means of payment to public employees or public officials or persons in charge of a public service in order to influence their activities in the performance of their duties and to secure any kind of advantage for the Company;
- Granting any other benefits of any nature to public employees or public officials or persons in charge of a public service;
- Falsifying, altering, or omitting data and/or information in order to obtain an undue advantage or any other benefit for FIERA;
- Allocating sums received from the Public Administration as grants, contributions, or funding for purposes other than those for which they were granted;
- Offering, granting, promising, or giving to public employees or public officials or persons in charge of a public service, as well as accepting or receiving from them, directly or indirectly, gifts, benefits, or other advantages (including in the form of money, goods, or services) that are not authorized.

In this regard, it should be noted that only gifts of modest value are permitted, directly attributable to normal courtesy relationships and, in any case, such as not to create, in the other party or in an external and impartial third party, the impression that they are intended to obtain or grant undue advantages, or to create the impression of illegality or immorality. Any individual who receives gifts, or offers of gifts, not in compliance with the above must immediately inform the General Management so that appropriate measures can be taken.

	CODE OF ETHICS D.Lgs. 231/01 e 81/08	REV. 02 DATA: 08/06/2026
		Pag. 9 di 13

4.4 Relations with the Judicial Authority

With regard to any requests of any nature from the Judicial Authority and, more generally, in all interactions with it, the Company undertakes to provide full cooperation and to make truthful statements that accurately reflect the facts, refraining from any conduct that may hinder proceedings, in full compliance with the law and in accordance with the principles of loyalty, fairness, and transparency.

4.5 Relations with Employees and Local Communities

The Company actively promotes and provides equal opportunities for professional growth, excluding arbitrary discrimination, and bases all relationships on principles of fairness, integrity, and loyalty, grounded in merit-based criteria. Relations among employees, regardless of their level of responsibility, are conducted with loyalty, fairness, and respect, without prejudice to their respective roles and responsibilities. Managers exercise the powers connected to their position with objectivity and balance, fostering the professional growth of their collaborators. Each employee maintains a cooperative attitude, carrying out their duties with responsibility, efficiency, and diligence, and in compliance with the Company's values. The selection and hiring of personnel must take place in strict compliance with control protocols and be guided by criteria of transparency in assessing competence, professionalism, and individual capabilities and potential. Furthermore, it is prohibited to use hiring or compensation systems as a means to grant direct or indirect advantages to public employees and/or public officials. The hiring of personnel is carried out on the basis of regular employment contracts, and any form of employment relationship that does not comply with, or in any case circumvents, the applicable legal provisions is not permitted. In addition, the Company does not employ workers without a valid residence permit. FIERA does not, in any way, contribute to the financing of political parties, movements, committees, or political and trade union organizations, nor to their representatives and candidates, except in cases предусмотренные by law or in specific circumstances.

5) ACCOUNTING AND INTERNAL CONTROLS

5.1 Accounting Records and Taxation

FIERA considers accounting transparency, as well as the keeping of accounting records in accordance with the principles of truthfulness, completeness, clarity, precision, accuracy, and compliance with applicable laws, to be the fundamental prerequisite for effective control aimed at proper corporate reporting. Accounting records are maintained in accordance with the principles of transparency, truthfulness, completeness, clarity, precision, accuracy, and compliance with applicable regulations. Supporting documentation must be retained for every transaction, so as to allow for easy accounting registration, reconstruction of the transaction, and identification of any responsibilities. Accounting is based on generally accepted accounting principles and systematically records events arising from the Company's operations. Administrative and accounting documentation must be easily retrievable and archived according to appropriate criteria that allow for easy consultation by both internal and external bodies authorized to carry out controls. The persons in charge are required to cooperate in the correct and timely recording of every management activity in the accounts and to act in such a way that

 <p>FIERA SPECIALISTI IN FISSAGGI</p>	<p>CODE OF ETHICS D.Lgs. 231/01 e 81/08</p>	<p>REV. 02 DATA: 08/06/2026</p> <hr/> <p>Pag. 10 di 13</p>
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management events are represented correctly and promptly, so that the administrative-accounting system can achieve its purposes.

The persons in charge are required to promptly report the existence of any errors or omissions in the process of recording management events in the accounts. FIERA complies with the applicable tax regulations, both in Italy and in the foreign countries in which it operates, and undertakes to provide, in a timely manner, the information required by law, in order to ensure the correct determination of taxes.

5.2 Internal Controls

FIERA provides for a system of internal controls (tools and processes necessary or useful for directing, managing, and verifying the Company's activities) aimed at monitoring and guiding the organization, as well as ensuring compliance with legal and regulatory provisions.

5.3 Anti-Money Laundering

FIERA conducts its activities in full compliance with the applicable anti-money laundering regulations and the provisions issued by the competent authorities, and undertakes to avoid engaging in operations that may be suspicious in terms of fairness and transparency.

6) DATA PROCESSING AND INFORMATION MANAGEMENT

6.1 Privacy Protection

The Company safeguards the confidentiality and privacy of information and data relating to employees, collaborators, suppliers, and companies, collected by reason of or in connection with the performance of work activities, and each Recipient, in carrying out their duties, is required to comply with these principles and with the applicable regulations in force from time to time.

All information obtained by Recipients in relation to their employment or collaboration relationship is the property of FIERA. For information belonging to the Company are meant:

- **Personal Data of Recipients and third parties.** "Personal data" means any information relating to a natural or legal person, entity, or company, identified or identifiable, even indirectly, by reference to any other information, including a personal identification number;
- **Confidential Information.** "Confidential information" means any information concerning third parties of a confidential nature which, if disclosed without authorization or inadvertently, could cause damage to them. By way of example, the following shall be considered confidential: knowledge of a project, proposal, initiative, event, negotiation, understanding, commitment, agreement, fact, or act, even if future or uncertain, relating to FIERA's field of activity that is not in the public domain.

The Company guarantees, in accordance with legal provisions, the confidentiality of the information in its possession and requires all Recipients to use such information exclusively for purposes connected with the performance of their professional activities.

 <p>FIERA SPECIALISTI IN FISSAGGI</p>	<p>CODE OF ETHICS D.Lgs. 231/01 e 81/08</p>	<p>REV. 02 DATA: 08/06/2026</p> <hr/> <p>Pag. 11 di 13</p>
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FIERA also complies with the principles of equal access and transparency in the disclosure of confidential information, in full respect of the law.

6.2 Circulation of Information

In carrying out its activities, FIERA ensures transparency in the choices it makes. The circulation of information must be managed according to principles of truthfulness, accuracy, and timeliness. To this end, information reports, whether intended for internal or external use, must be prepared with the utmost care and in compliance with these principles and with the applicable laws and regulations in force from time to time.

6.3 Management of Confidential Information

Anyone who, in the course of their duties, becomes aware of confidential and/or sensitive information is required to maintain its confidentiality. FIERA protects confidential information that emerges during the performance of its activities. Furthermore, it prohibits its employees and collaborators from obtaining, through unfair or improper means, confidential information concerning companies, suppliers, organizations, and partners, as well as any information held by them. Any form of misuse, economic exploitation, or use for investment purposes—whether directly or through intermediaries—of information of a confidential nature is unlawful and therefore strictly prohibited.

6.4 Use of Information Systems

The Company uses its assigned IT resources exclusively for the performance of its activities, in full compliance with the regulations governing the use and management of information systems and with the defined corporate procedures. Under no circumstances is it permitted to use IT and network resources for purposes that are contrary to the law, public order, or public decency, or that are aimed at promoting racial intolerance, glorifying violence, or violating human rights, nor to commit or induce the commission of crimes, damage or alter information systems or the data of third parties, whether private or public, or unlawfully obtain confidential information. Furthermore, no employee is permitted to install unlicensed software on Company computers or to use and/or copy documents and materials protected by copyright (audio, visual, electronic, paper, or photographic recordings or reproductions) without the express authorization of the rights holder. Finally, it is expressly prohibited to carry out illegal downloads or to transmit to third parties any content protected by copyright law.

7) IMPLEMENTATION OF THE CODE OF ETHICS

The Company informs all Recipients about the provisions and application of the Code, recommending its observance, and publishes it on the Company website www.fierasrl.com.

 F I E R A SPECIALISTI IN FISSAGGI	CODE OF ETHICS D.Lgs. 231/01 e 81/08	REV. 02 DATA: 08/06/2026
		Pag. 12 di 13

All Recipients are required to cooperate in the effective implementation of the Code of Ethics, within the limits of their respective competencies and functions. The Code shall be brought to the attention of third parties who are entrusted with assignments by FIERA or who maintain ongoing relationships with it.

8) REPORTING TO THE SUPERVISORY BODY

The task of overseeing the functioning and compliance with this Code is entrusted to the General Management. Any violation of the principles and provisions contained in this Code of Ethics by the Recipients must be promptly reported to the General Management. Reports must be sent to the email address info@fierasrl.com. Following the reports received, the General Management carries out the relevant actions and proceeds to inform the competent bodies to initiate the procedures preparatory to the application of any sanctions in relation to the reported violations of the Code. All reports received by the General Management are handled with the utmost confidentiality. Whistleblowers acting in good faith are protected against any form of retaliation, discrimination, or penalization, and in any case, the confidentiality of the whistleblower's identity will be ensured, without prejudice to legal obligations and the protection of the rights of the Company or of persons who have been mistakenly or maliciously accused.

9) DISCIPLINARY SYSTEM

Through its designated bodies and functions, FIERA imposes sanctions with consistency, impartiality, and uniformity, proportionate to the respective violations of this Code and in compliance with the applicable regulations governing employment relationships. Compliance with the provisions of this Code shall be considered an essential part of the contractual obligations of FIERA's employees, as well as of any other relationship governed by law or by contract. Violation of ethical rules and/or internal procedures constitutes a breach of the primary obligations of the employment and/or contractual relationship, with all legal or contractually regulated consequences, without prejudice to compensation for damages caused to FIERA.

The assessment of violations, disciplinary proceedings, and the imposition of sanctions shall be carried out in accordance with applicable laws, contracts, and regulations.

Any conduct carried out by consultants, collaborators, or suppliers connected to FIERA through a contractual relationship other than employment—and in any case not subject to its direction or supervision—in violation of the provisions of this Code may result, in the most serious cases, in the termination of the contractual relationship, without prejudice to any claim for damages where such conduct causes harm to the Company. Acts or omissions unequivocally aimed at violating the rules established by FIERA are also subject to sanctions, even if the action is not completed or the event does not occur for any reason.

 FIERA SPECIALISTI IN FISSAGGI	CODE OF ETHICS D.Lgs. 231/01 e 81/08	REV. 02 DATA: 08/06/2026
		Pag. 13 di 13

10) ENTRY INTO FORCE AND COORDINATION WITH COMPANY PROCEDURES

This Code is adopted with immediate effect as of September 4, 2017.

The Code does not replace current or future Company procedures, which shall continue to be effective insofar as they are not in conflict with the Code.