



ANTI-CORRUPTION POLICY

APPENDIX 1

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Eurodies Italia S.r.l. (hereinafter also referred to as “Eurodies”, “the Organisation” or “the Company”) rejects and takes a zero-tolerance approach towards any form or act of corruption, as Eurodies’ activities are characterised by standards of honesty, integrity, and full compliance with laws, regulations, and rules, both in general and in relation to anti-corruption measures.

This document supplements – and therefore does not replace – the Code of Ethics and the Organisation and Control Model pursuant to Legislative Decree 231/01 adopted by Eurodies. This document sets forth principles whose violation may be reported through the whistleblowing channels implemented by the company.

Through this anti-corruption policy, the Company aims to foster awareness of the mandatory nature and fairness of the rules, as well as the appropriate conduct required to comply with them.

Scope of Application

The Anti-Corruption Policy applies to everyone, including members of the corporate bodies, employees of all ranks and levels, suppliers, customers, and contractors of Eurodies, and, more generally, to Third Parties with whom the Company maintains relations in the course of its business and/or who act in the interests of and/or on behalf of the Company (hereinafter “Recipients”).

To ensure full awareness of the anti corruption policy, this is made available via publication on the company’s website and provided to every internal and external party that has dealings with the company. Printed copies are as well distributed within the company. Training within the company is ongoing and is subject to assessments of understanding, primarily through exercises that go beyond traditional teaching methods to enhance the recipient’s engagement.

Legal References

- Civil Code;
- Criminal Code;
- Legislative Decree No. 231 of 2001, laying down “Provisions on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000”;
- Law No. 190 of 6 November 2012 containing ‘Provisions for the prevention and suppression of corruption and illegality in the public administration’;
- Internal provisions adopted and technical standard UNI ISO 37001:2016 ‘Anti-bribery management systems’;
- Legislative Decree 24/2023 implementing Directive (EU) 2019/1937, concerning “the protection of persons reporting breaches of Union law and laying down provisions regarding the protection of persons reporting breaches of national regulatory provisions”.



Roles and responsibilities

Corruption is understood and recognised as an obstacle to fair competition and market credibility. Corruption hinders the growth not only of a company, but also of an entire country. Efficiency itself is undermined by corruption, potentially increasing the costs of economic activities and adding uncertainty to commercial transactions.

Given this, Eurodies has implemented its own Anti-Corruption Management System (hereinafter also referred to as the “Anti-Corruption System”) based on the international standard ISO 37001:2016, defining its own model to eliminate and, at the very least, minimise the risk of conduct attributable to corrupt practices. Rules and principles of conduct, more specific procedures and forms of control for their adoption have therefore been defined, alongside the promotion of improvement initiatives and training activities.

The Board of Directors of Eurodies has approved this Anti-Corruption Policy and, as the governing body, is responsible for ensuring that the company’s activities are conducted in accordance with it, serving as a model of conduct to be followed in compliance with the principles of fairness, transparency, integrity, truthfulness, and adherence to national and international regulations. The Board of Directors has appointed an Anti-Corruption Officer with the primary task of overseeing the compliance, applicability, areas for improvement, dissemination and effectiveness of the Anti-Corruption System finalized by the Company. The appointed Anti-Corruption Officer meets the requirements set out in ISO 37001 in terms of experience, competence, status, authority, and independence necessary to perform the duties of the role. Knowledge of the company’s operations and existing procedures is essential. The requirements for independence and the absence of conflicts of interest are addressed in the resolution as a means of ensuring impartiality and autonomy in the role of compliance officer. Function heads at every level are responsible for applying, enforcing, and upholding the principles of the Anti-Corruption System within their respective areas of responsibility. An important task is to disseminate information and ensure that every operational area is aware of the applicability of the regulations and the anti-corruption policy. Every employee is required to pay attention to compliance and the principles underlying the anti-corruption policy. In the event of any situation—even one that is merely suspicious—reporting it—even anonymously—is mandatory.

Principles and Rules of Conduct

Eurodies is committed to preventing and combating any situations of illegality or wrongdoing – including potential ones – in the course of its business activities, believing that ethical integrity, fairness and compliance with the law are an ongoing duty for all those with whom the Company has dealings.

A zero-tolerance policy is reaffirmed regarding any form of corruption, whether direct or indirect, including potential corruption. Consequently: soliciting, accepting, offering or promising the payment of bribes, or making other unlawful payments in any form, is strictly prohibited, whether directly or through third parties.



The term “corruption” encompasses any form of improper incentive, reward, gift or payment (whether in cash or in kind), or other inducements or abuse of power, with the aim of obtaining an improper gain and/or advantage, or of influencing judgement or decision-making. To this end, the company has adopted a system to prevent and combat corrupt practices, comprising control mechanisms and improvement policies. The Company implements preventive measures (policies, procedures and operating practices) and controls. Updates are carried out in the event of regulatory changes, organisational changes or if critical elements or inadequately regulated aspects of the Anti-Corruption System are identified. Eurodies also encourages third parties with whom it has business relationships to adopt principles, procedures, and conduct consistent with this Anti-Corruption Policy, as well as to comply with applicable laws and regulations. To this end, the company also includes appropriate contractual clauses—including those regarding contract termination and compensation—relating to anti-corruption. The company intends to conduct appropriate due diligence on third parties to gather information regarding reputation and ethics, transparency, independence, and any actions or proceedings they may have undergone in this regard, requesting complete and truthful information. These checks are conducted on all third parties, including—by way of example and not limited to—suppliers, collaborators, and consultants, as well as customers and organizations that collaborate with the company in other capacities. These checks are supplementary to, and do not replace, those carried out in relation to the Code of Ethics and the Organizational Model pursuant to Legislative Decree 231/2001. Payment of the agreed fees is subject to monitoring the proper performance of the contract, as well as the completeness and adequacy of any required supporting documentation. No other influence may determine payment. Relationships with suppliers, collaborators, consultants, and, in general, with entities and organizations providing goods and services to Eurodies are based on compliance with the law, as well as on the pursuit of appropriate efficiency in supply, fairness in dealings, and recognition of the counterparty’s professionalism and expertise. The selection of suppliers must not only be based on actual purchasing needs, but also on objective criteria such as the quality and price of the goods or services to be purchased, as well as guarantees of reliability, support, timeliness, efficiency, financial soundness, and availability of resources.

Clients

Relationships with clients must be characterized by the same transparency, fairness, and integrity that characterize all other relationships. The Company subjects its clients to appropriate due diligence on their corporate structure by means of official records (company registry extracts) and checks carried out by appointed consultants. Financial standing and potential conflicts of interest are also assessed. This evaluation is carried out annually and whenever the Company becomes aware of facts, circumstances, or new information capable of significantly altering the client’s reputational and risk profile. The Company requires clients to sign clauses relating to anti-corruption and to acknowledge and share the Code of Ethics.



Relations with the Public Administration and Public Authorities

Relations and cooperation with the Public Administration, institutions, and supervisory public authorities are governed by the general principles of legality, traceability, fairness, and transparency, as also set out in the Code of Ethics. Given that dealings with such entities are particularly exposed to corruption risk, the management of these relationships is specifically entrusted to authorized personnel under the direct supervision of Management. Although the Company does not participate in public tenders or carry out public procurement contracts, these principles also apply to the management of compliance obligations and the submission of declarations and/or other required documentation, the obtaining of permits and authorizations from the Public Administration, litigation matters, audits and inspections, as well as applications for public grants and funding.

Gifts

Relationships with Clients, Suppliers, Collaborators, or Third Parties in general are based on the principle of synallagma, whereby any payment or transfer must correspond to the service provided or the goods supplied, in accordance with ordinary commercial negotiations and in compliance with fairness and integrity. corruption and/or conflicts of interest, with consequent impact on the Company's reputation.

As a general rule, other than within normal courtesies generally recognized in business relationships or where of modest value, Eurodies does not permit the offering or acceptance of gifts or hospitality intended to foster or give rise to an image.

Incoming and outgoing gifts must be recorded accurately and transparently in order to ensure traceability and proper documentation, in accordance with internal provisions. The value of the gift to be recorded in the register is assessed based on ordinary marketability criteria. In all cases, gifts are strictly prohibited if they consist of cash or cash equivalents, if they are inappropriate in nature, or if they violate any applicable law or regulation.

Sponsorship Activities

Sponsorship activities are permitted, provided they comply with the principles of transparency, fairness, and traceability. The reliability and reputation of the organizations are assessed in advance, also in ethical terms. Sponsorship initiatives must be duly recorded at an administrative level and must not involve payments in cash. Traceability of the amounts provided in connection with the sponsorship must always be ensured through appropriate accounting documentation.



Human Resources

Eurodies follows a personnel selection and recruitment process that includes specific checks to verify candidates' suitability for the role. The selection process is carried out jointly by Human Resources, the relevant department managers requiring the resource, and Management. Hiring or engaging personnel for the purpose of obtaining undue advantages is not permitted. All new hires must be familiar with the Code of Ethics, the Organizational Model pursuant to Legislative Decree 231/2001, the company regulations, the anti-corruption policy, and the current procedures. The personnel remuneration system is aligned with applicable collective bargaining agreements, as well as with the individual's role and level of experience.

Accounting Procedures and Internal Audits

Any economic and financial transaction is carried out in compliance with the principles of legality, traceability, integrity, fairness, and transparency. Each one is duly authorized in accordance with the Company's operational organizational structure and supported by appropriate documentation. Accounting records and applicable accounting standards support the traceability and verifiability of compliance with regulations. All transactions are properly tracked and documented, and such traceability is ensured by personnel and the Company's information systems. The related documentation is duly filed and archived.

Conflict of Interest

All individuals are required to avoid situations and activities in which a conflict with the Company's interests may arise, or which may interfere with their ability to make decisions objectively, transparently, and impartially in the Company's best interest. They must also refrain from activities, conduct/omissions, and actions inconsistent with the obligations arising from their relationship with the Company, and avoid conflicts of interest between their personal and family economic activities and those of the Company.

Any situation that may even potentially constitute or give rise to a conflict of interest must be promptly reported to the competent organizational functions. A notice is issued annually to highlight the importance of this requirement and the obligation to report even merely potential or suspected situations of conflict.

Information and Training

The Company considers information and training to be two fundamental activities for the implementation and effectiveness of its Anti-Corruption Management System. Third Parties are made aware of the system through the signing of contractual clauses and/or through specific notice provided to them. Internal information and training are carried out by making content



available on the Company's website, on the document-sharing platform accessible to employees, and through the distribution of update materials, practical exercises, and dedicated training activities for each employee.

Reporting

The Company informs all internal and external parties that any conduct, even if only potentially in breach of applicable regulations of the anti-corruption policy, must be reported through the whistleblowing channel implemented by the Company, the access details of which are published on the Company's website in the dedicated whistleblowing section.

Sanctions

Compliance with applicable laws, with the Anti-Corruption Policy, and with related procedures forms an integral part of the contractual obligations of employees and Third Parties with whom the Company maintains relationships. The Company undertakes to carry out reasonable checks aimed at preventing any unlawful conduct, as well as to impose appropriate sanctions where deemed necessary. Sanctions shall in any case be proportionate and imposed in compliance with the applicable National Collective Labour Agreement (CCNL). With regard to external parties, they shall be required to sign a contractual clause requiring compliance with these rules, under penalty of termination of the contract and compensation for damages.

Date _____

Signature _____