

# ETHICAL CODE OF CONDUCT



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## PREFACE

The Adami brothers established CASONE SPA in 1973. The company produces and markets multi-use plastic buckets.

This code of Ethics lays down the intrinsic principles, values and rules of conduct that inspire our Corporate. It is a fundamental and integral part of the Organization, Management and Control Model pursuant to Legislative decree 231/2001 adopted by CASONE SPA (hereinafter referred to as "Model").

## Fields of application and recipients

The Code of Ethics applies to:

- corporate bodies, employees and collaborators who, regardless of the type of contractual relationship, act in the name and on behalf of CASONE SPA;
- everyone with whom business relations are maintained (customers, suppliers, auditors etc.)

hereinafter collectively referred to as "Recipients".

## Violation of the Code of Ethics and consequences

The recipients of the regulations laid down in this Code are bound to comply with the provisions settled down therein and adapt their own behaviors and actions to the principles expressed herein.

Breach of the provisions of the Code of Ethics may constitute a violation of the primary obligations of the employment relationship and/or illicit behavior, in accordance with the procedures provided for by Article 7 of the Workers' Statute and the collective bargaining agreement, and will incur the consequences of the Law, also with regards to the retention of the employment, and will include compensation for damages resulting from them.

Compliance with the Code of Ethics is an essential part of the contractual obligations of the Company's employees, auditors, and other entities in business relations with CASONE SPA. Violation of the Code of Ethics may constitute a contractual breach and/or disciplinary offense and, if applicable, may result in compensation for any damages incurred by the Company due to such violation, and termination of employment, in accordance with current regulations.

## CASONE SPA VALUES

In an increasingly complex world, the code of values regulates the social conduct.

The success of CASONE SPA is based on our qualified and motivated staff, who identify themselves with the company values, and acts in a responsible way.

Trust, reliability, and respect are the cornerstones of our relationships with our partners and employees. CASONE SPA corporate Governance becomes a reference model, for all employees, in its ethical and moral behavior.

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## Work Culture

The Corporate promotes passion and constant commitment to work and in carrying out their own duties, to create a climate of partnership, social inclusion, our mission is to build together the future of the company.

## Individual value and human resources



CASONE SPA considers people the first company heritage, a fundamental and indispensable value for its future.

CASONE SPA protects and promotes the supreme value of human resources, therefore any kind of discrimination based on age, gender, sexual orientation, race, language, nationality, political and trade union opinions, as well as faith and religious are prohibited. CASONE SPA does not tolerate any form of discrimination, injustice, or harassment. Every employee feels valued and respected.

Decisions concerning the organization of work shall always safeguard the values of employees and external collaborators. In order to valorize the skills and competencies of its own employees CASONE SPA adopts criteria of merit and guarantees equal opportunities to all of them. Diversity and individuality are essential values for CASONE SPA, which firmly believes in the value of different perspectives and skills as a form to meet its customer's needs.

## Occupational safety



CASONE SPA ensures the protection and safety of the workplace for its staff and third parties. Committing to comply with workplace safety regulations and promoting safety in all areas that constitute the working environment, beyond legal obligations. A safety workplace guarantees to avoid risks and to improve safety and health. Occupational health and safety refer to all measures, methods and means aimed at protecting workers from hazards, ensuring safety and health in the workplace.

CASONE SPA guarantees the physical and moral integrity of its employees and collaborators, working conditions that respect individual dignity, and safe and healthy working environments.

The Company does not tolerate requests or threats aimed at inducing people to act against the law or Code of Ethics, or to adopt behaviors that may damage the moral or personal beliefs and preferences of each person.

## Transparency, honesty, and fairness

Transparency, honesty and fairness are the basis of CASONE SPA reputation and part of its moral heritage, the Company assumes a correct and fair attitude towards their customers, suppliers and external collaborators.

Each operation, transaction and/or activity must be lawful, accurately recorded, authorized, documented, verifiable, consistent, and appropriate. Only those who consciously embody values such as honesty, transparency, fairness and neutrality, can act morally and ethically to ensure a long-term success.

## Loyalty and trust



Loyalty and trust are the basis of every internal and external relationship. Employees are called to act with loyalty and commitment to striving for excellence. Employees must avoid all activities, decisions and situations that could result in a conflict with the company's interests.

In particular, the addressees of this Code shall ensure that every decision is taken in the interest of CASONE SPA, in line with the principles of correct business management of the Company itself. They shall therefore avoid all situations in which a conflict of interest might arise, in particular with respect to personal and/or family interests that might influence their independent judgment and come into conflict with their responsibilities towards the Corporate.

Specifically, employees must report the existence of any permanent or temporary employment relation, any financial, commercial, professional, or family relation with persons or entities external to the company, which may interfere with or affect the fairness of their conduct or compromise the integrity of the Corporate.



## Environmental responsibility

CASONE SPA is committed to environmental protection and pursues a sustainable development of its activities.

Therefore, it develops an ambitious project aimed at minimizing the environmental impact of its activities, through better business practices and, beyond this, innovation.

In 2020 CASONE SPA gained the certification "Plastic as Second Life" and

in 2023, according to ISO 14064, the Carbon Footprint certification.

The activities carried out by the Corporate, are aimed not only to reduce and mitigate its environmental impact, but also to develop projects, under its competences, with a positive impact on the community and its environment.

CASONE SPA environmental policy takes care to:

- Reduce the CO2 emissions with a methane trigeneration system, a photovoltaic plant and the use of recycled material to manufacture its products;
- Reduce waste and assure a proper management of them;
- Promote energy-saving actions;
- Recycle packaging materials like pallets ...



## Quality and continuous improvement

CASONE SPA always committed to delivering innovative technical solutions, to guarantee high performing products and efficiency in customer service.

## Legality

In carrying out its activities CASONE SPA acts fully in compliance with the current regulations (national and international), therefore the Corporate requires from the Recipients of this Code, as a binding and essential condition, to comply with these requirements, to keep a correct behavior that does not compromise the moral and professional reliability of our company.



## Confidentially and data protection

CASONE SPA assures the confidentiality of the information in its possession, and shall refrain from seeking confidential data, except in case of explicit and informed consent and in compliance with the existing laws.

It also undertakes to protect all data acquired, stored, and processed as part of its management activities, in full compliance with the Privacy laws.

Investigations into personal beliefs, preferences and tastes of the employees or collaborators, or their private lives in general, are not allowed. The treatment of personal data, must always be preceded by the express consent of the interested party, issued after a specific information Notice and in accordance with the current legislation on personal data protection. Company employees, collaborators and consultants are expressly forbidden from disclosing confidential information and/or using it for purposes not connected with their activities.

## Respect for intellectual property

Each addressee of this Ethical Code is responsible for protection of CASONE SPA intangible assets and have to ensure compliance with the fundamental values of CASONE SPA intellectual property, as well as of third parties.

Without any authorization employees are not allowed to use patent or copyrights, and must refrain from copying or reproducing of trademarks, studies, projects or posting of others material.

## Respect for competition

CASONE SPA rigorously respects the legal regulations regarding competition and/or abstains from engaging in deceptive or collusive behavior, or any behavior which may constitute unfair competition.

CASONE SPA ensures observance of the market regulations and rejects any unequal trade. All employees are urged to adopt an irreproachable behavior regarding competitors, customers, suppliers, subcontractors, etc. The following are prohibited: illicit agreements as for example "warning sign", abuse of dominant position, acts of corruption, exchanging privileged information, discriminatory, excessive or predatory pricing etc.

Any unfair trade methods are prohibited as the concerted practice with competitors, which have the purpose of:

- Submitting concerted tender;
- fixing purchase or selling prices;
- limiting the provision of services, investment, innovation, and the use made of it;
- dividing or segmenting markets, outlets, or sources of supply, either per geography or type of customers or any other criteria;
- removing competitors, customers, suppliers, or newcomers on the market;

Each Recipient obtains intelligence about their competitors only through lawful and ethical channels; as an example, intrusion and identity concealing are considered unlawful. Any denigrating or defamatory action against competitors are forbidden. Recipients shall refrain from taking advantage from documents that are counterfeit, false or altered.

## Protection of Corporate assets

All company assets should be used for legitimate business purposes, according to the conditions agreed and legitimated permission.

Each Addressee ensures, within its area of responsibility, the protection and enhancement of the company assets, prevents against injury and fraudulent use. This rule applies to material assets (property, premises, equipment, furniture etc.), as well as intangible assets (patents, information, software, trademarks etc.).

If an employee notices that protective measures are inadequate, he must alert his/her responsible. Employees shall act in the same way in the event of theft or attempted theft, piracy, espionage, sabotage or deterioration.

## CODE OF CONDUCT

Each Recipients of this document shall follow the principles, values and engagement adopted by CASONE SPA.

### Relations with Business Partner

CASONE SPA attaches the highest importance to integrity and loyalty in its interactions with third parties i. e individuals, groups or institutions, whose contribution is necessary to pursue the corporate mission, as well as with its collaborators, customers, suppliers, professionals and consultants, contractors and sub-contractors, business partners, public authorities, the market, political and welfare organizations, trade unions, (cumulatively the "Business Partner"), whose interests may be affected, directly or indirectly, by the Company activities.

CASONE SPA in all its activities, adheres to the principles of loyalty and fairness, requiring honest, transparent and legitimate conduct from all those operating on its behalf, and not tolerating corruption and/or collusion or undue favouritism.

CASONE SPA, in the awareness of the importance of the services provided, ensures the full transparency of its activities and behaviors.



### Relations with Customers

Satisfaction of customer demands, and the establishment of constructive relationships represents fundamental objectives for CASONE SPA.

The company seeks to be a reliable support for its customers, providing them with top quality services that meet the customer needs. CASONE SPA undertakes to satisfy its customers impartially, in compliance with contracts and set quality standards, with the utmost professionalism, availability, courtesy and collaboration, to

provide them with the highest level of service.



Regarding the relationships with Customers, the Recipients of this document are required to:

- develop and maintain favourable and lasting relation, based on highest mutual satisfaction, collaboration, and courtesy;
- honor commitment and obligations hired towards the customers;
- provide accurate, complete, truthful, and timely information to enable the customer to make appropriate decision;
- requiring customers to comply with the principle of this Code of Ethics;
- operate in compliance with the currently applicable laws and their timely fulfilling;

It is forbidden to the Recipients, for any reason, their involvement in marketing services having characteristics, (by origin, source, quality and quantity) other than those declared or agreed, bearing names, brands or marks aimed to mislead the customer in any way about the quality, origin and source of the services offered.

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## **Illegal commercial activities – Money laundering**

«Money Laundering» is a process that allows some people hiding the source of money obtained from illegal activities and converting it to a clean source.

Each Recipients, in the context of the various relations established with CASONE SPA, shall not, in any way or in any circumstance be involved in events related to money laundering obtained from illegal or criminal activities.

Before establishing relationships and concluding contracts with long-term suppliers and other business partners, CASONE SPA and its employees and/or collaborators must be certain of the moral integrity, reputation and good name of the counterpart.

It is forbidden to receive or accept payment in cash, to replace or transfer money, gifts or other benefits coming from illegal activities, or dubious origin, or to carry out any other action aimed at preventing their origin from being identified.

Restriction on cash payment is in accordance with the current anti-money laundering rules.

It is forbidden to put into circulation counterfeit or falsified, banknotes, coins, public credit cards, stamps and watermarks.

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## **Conflict of interest**

A conflict of interest occurs when an individual's private interest interferes, or even appears to interfere with the interests of the company or performs activities preventing the objective and effective fulfillment of one's duties, or in relation to the pursuit of improper personal benefits as a result of the position held within the Company.

All Recipients are required to avoid situations which may give rise to conflicts of interests between the parties involved in the transactions.

In the event of a conflict of interest, the Recipients may refuse to carry out their tasks and duties and shall promptly inform the OVD task or alternatively using the whistleblowing channel.

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The presence of corruption reduces economic efficiency, on the one hand depriving communities of some services for the benefit of a few, and by removing the company's efforts to promote technological development and competitiveness on the other side.

Corruption can also undermine dignity and integrity of those who unintentionally suffer the consequences. CASONE SPA, for this reason, condemns corruption in all its forms, in anytime, anywhere and in whatever circumstances.

CASONE SPA rejects the use of illegal or dishonest conduct (including any kind of corruption practices), in order to achieve its own business objectives.

Anti-corruption Laws generally make it illegal, for Recipients, business partners and any other person acting on behalf of CASONE SPA, to offer, pay or accept directly or indirectly – even though attempted – money or other benefits for the purpose to obtaining or securing a business advantages related to the company activities.

The Rules of Conduct adopted by CASONE SPA are based on compliance with the laws and inspired by the principles established by the International Convention OECD on bribery, UK Bribery Act and the US Foreign Corrupt Practices Act (FCPA).

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## **Competition**

CASONE SPA acknowledges the importance of competition on a highly competitive market and is committed to complying with the antitrust legislation in effect in the countries where it operates. In particular:

- it is forbidden to enter into contracts or agreements with competitors that could limit a fair and dynamic competition between them;
- prices and sales conditions of their own products and services are established independently, and does not sell below their cost of production;
- relationships between CASONE SPA and its customers are not used to encourage them to treat competitors unfairly;

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## **Asset and account management**

The Company abides by criteria of loyalty, correctness, transparency, accuracy, and completeness in managing its assets and accounting, in full compliance with the current legislation.

All data concerning commercial transactions must be correctly registered in the principle of transparency and traceability.

Payments will only refer to supplies and / or services actually received. No subsidiary accounting is allowed.

In particular, as regards to the payment of commissions, special care is required to ensure that the service has actually been provided.



## Suppliers and contractors relations

The choice of suppliers, consultants, and other collaborators (hereinafter mentioned as "Suppliers"), and the purchase of goods and services are carried out by the appointed company functions based on objectives evaluations concerning competencies, competitiveness, quality, correctness, respectability, reputation, price and in accordance with CASONE SPA

values.

Purchasing procedures are based on the research of the maximum value for the Corporate and grant each supplier equal opportunities; moreover, they are ruled by precontractual and contractual conducts, based on mutual and fundamental loyalty, transparency, and collaboration.

We as CASONE SPA observe following principles in relations with suppliers:

the purchasing is transferred to the competent office;

- CASONE SPA does not practice or approve any form of "reciprocity" with suppliers, professionals and consultants: the goods/services that the Company research, are chosen and purchased exclusively on the basis of their value in terms of price, quality and requested technical competences;
- any negotiation with a current or potential supplier, professional or consultant, must concern only the goods and services negotiated;
- the personnel involved to purchase goods and services must be free of any form of pressures from its counterpart, from any services in return including tangible goods, products and/or money in favor of charity associations or similar.

The assumption of commitments and the management of relations with the current and potential suppliers, must be carried out in full compliance with the directives on conflict of interest and business management.

The application of the Code of Conduct in the fight against corruption, respect of human rights and protection of environment has been extended to all our partners, including suppliers, and subcontractors.

In the event that a Supplier adopts behaviors, in the performance of its activities for the Company, that are not in line with the principles of this Code, CASONE SPA will be entitled to take appropriate measures, up to precluding any other opportunities for collaboration.

The Company requires from its Supplier of goods and services a full and true respect of ethics, business fairness and loyalty, in particular with regard to the laws protecting industrial and intellectual property, free competition and market. Moreover, respect of all laws regarding anti-money laundry and organized crime as laid down in this Code of Ethic.

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CASONE SPA Suppliers must fully comply with all employment laws and respect the human rights of every individual, in compliance with laws in force.

In particular:

- exploitation of child labour, irregular work, or employment of workers without a residence of permit, forced labour, physical or psychological abuse or corporal punishment shall be considered absolutely unacceptable and may result in immediate termination of any kind of agreement in use between Supplier and the Corporate:
- Salaries and benefits granted to production workers shall comply with local wage laws and be aligned with the provisions of the relative international conventions; adequate minimum wages shall be guaranteed according to the existing provisions, i.e. collective agreements constitute, or based on local specific usages depending on the sector, or customary, that ensure an adequate standard of living for the employees and their families.
- Any form of discriminatory or harassing conduct in the workplace is unacceptable and it will entail the immediate interruption of any sort of agreement between Supplier and the Company.



## Human Resources

CASONE SPA considers its staff as the most valuable asset in the conviction that the most important factor of success of any company is guaranteed by the professional contribution of the people who work there, in an environment of loyalty and mutual trust.

CASONE SPA recognizes as essential values: respect for the work, professional contribution, and the commitment of each one, respect for different views, regardless of seniority and experience, and the strength of ideas.

The Society is committed to promoting diversity and inclusion, and to create a culture in which all employees feel welcomed and appreciated and have the same opportunities.

Employees and collaborators are, in the other hand, required to commit themselves and to act loyally, ensuring the due performance and commitments vis-à-vis CASONE SPA.

Aware, moreover, that professionalism is a value that is acquired with practice and experience and a specific training, CASONE SPA recognizes the decisive contribution that this process receives from professionals with greater seniority and promotes the transfer of their knowledge and their professional attitude to the younger staff. CASONE SPA supports the development of employees' professional skills, promotes everyone's individual aspirations, learning expectations, professional and individual growth.

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## Recruitment

Personnel recruitment is carried out on the basis of correspondence between candidates' profiles and corporate requirements and company needs, in a context of equal opportunities for all candidates. It is clearly explained and shared, in a structured way to the candidate. We provide the candidate with complete and correct information on the organization and the position they are being assessed for.

The information requested is strictly linked to verify the candidate's professional and psychological-aptitudinal, respecting the individual's privacy and its opinions.

In the limits of the available information, the personnel in charge of selection, adopts all appropriate measures to avoid favouritism, nepotism, or any other form of clientelism, during staff selection and employment.

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## Employment relationship

Respect for freedom and personal dignity of all CASONE SPA's workers and employees, wherever they are employed, are fundamental values of the Company.

Staff are recruited with a formal work contract; no irregular work arrangements will be tolerated.

The exploitation of child labour, the use of forced labour, physical or mental abuse and corporal punishment are considered utterly unacceptable.

It is specifically prohibited the recruitment of foreign citizens without a valid residence permit, or with an expired residence permit, whose renewal was not requested within the terms of law, or was revoked or deleted.



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## Human resources management

CASONE SPA avoids any forms of discrimination towards its employees and collaborators, ensuring equal opportunities for employment and professional advancement.

Access to roles and responsibilities is also established taking into consideration skills and proficiencies; moreover, in line with general work efficiency, CASONE SPA promotes work organization flexibility, especially to support maternity. Furthermore, the Company applies national regulations in force concerning parental leave that includes paternity, children's' well-being and care, and in general parent's work-life balance.

The Company undertakes to strictly comply with the current regulations in force in relation to working hours, rest periods, weekly rest, leave from work, annual leave.

The Company further undertakes to pay wages which are proportionate to the quality and quantity of work done, and in line with the provisions of the applicable collective bargaining agreement.

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CASONE SPA disapproves the use of degrading or potentially dangerous working conditions, surveillance methods or housing situation deemed absolutely unacceptable.

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## **Occupational health and safety**

The Company, not only, undertakes to guarantee to its employees and collaborators a workplace in compliance with the current legislation, but also to spread and strengthen a healthy and safety culture, from a prevention point of view, developing the awareness of continuous improvement, the relevance in respecting rules and procedures, and promoting responsible behaviors by anyone. The Company promotes good relationships, and positive interactions and communication in order to achieve the full involvement of its employees and collaborators, and to ensure a work environment focused on the well-being of people. From this perspective each employee and collaborator are involved to take care and maintain high quality standards of the working environment.

Moreover, the Company considers the compliance with current applicable laws and regulations as a fundamental principle and shall include tender contracts and services supplied by third parties. Safety and healthy working conditions shall be provided through preventative actions even for external workers within their respective duties and responsibilities.

The Company undertakes:

- To prevent the accidents and occupational diseases through investments in order to provide safe and sustainable working environment;
- To implement guaranteed activities to safeguard its employees' health and the local community surrounding the company, by standardizing its operational strategies in full compliance with the Corporate's policy on Health, Safety and Environmental protection;
- To periodically reassess the performances and efficiency of its systems, in order to achieve the objectives regarding safety, health and environment safeguard.

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## **Confidential information, privacy protection**

The Company recognizes the importance of personal data protection, undertakes to respect the privacy of users, to process personal data with care and confidentiality and not to use them for other purposes than as part of its activities and in compliance with the EU Regulation 2016/679 (GDPR).

The Company database may contain confidential data, protected by privacy laws, which cannot be made known outside and finally data whose disclosure could cause damage to the Company itself.

Each Recipients is required to protect the confidentiality of the information obtained during its working performance.

All information, and every other knowledge, acquired or processed data by the recipients during its working performance are strictly owned by the Company itself, and may not be used, disclosed or published.

For its part, the Company undertakes to protect the information and data related to its addresses and third parties, avoiding any misuse of the same.

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## **Bargaining and workers' representatives**

CASONE SPA contributes to the economic wellbeing and growth of the community in which it operates. To this end, in performing its activities conforms these to the respect of the local and national communities, encouraging dialogue with the trade unions and associations of other kinds.

The relation of CASONE SPA with political parties or their representatives or candidates are marked by the strictest compliance with the legislation in force and company directives. It neither promotes nor maintains any kind of relationship with organizations, associations or movements that pursue, directly or indirectly, illegal purposes or, in anyway, prohibited by law.

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## **Racism and xenophobia**

CASONE SPA rejects all form of propaganda of ideas on superiority or racial and ethnic hatred, the incitement of committing or commits discriminatory acts for racial, ethnic, national, or religious reasons. Any form of instigation or propaganda based on the denial, minimization, or defence of the Holocaust or crimes of genocide, or crimes against humanity and war crimes in general.

Every employee who, in the execution of his or her working activity, becomes aware of racist or xenophobic behaviors or acts, outlined above, shall, subject to the statutory obligations in force, immediately inform his or her superiors and the internal Supervisory Board.

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## **Harassment and abuse**

CASONE SPA does not tolerate any kind of discriminatory behavior, nor harassment and/or individual or



sexual abuse. We undertake to create a discrimination-free work environment. Therefore, we strictly prohibit any form of harassment based on no-work-related characteristics such as race, gender, religious, national origin, age, sexual orientation, and disability.

Illegal conduct or any form of abuse, threat or aggression to people or assets is strictly forbidden at work.

Any employee becoming aware of a suspected conduct, or breach of rules or procedures must report such matter to his/her responsible, who will inform its HR and the Supervisory Board by keeping the appropriate confidentiality. After completing all necessary investigations and evaluations they will produce an advisory opinion to the CEO and decide on possible actions that the suspected violation requires.



## Safeguarding corporate assets

### Confidentiality

All information available on the Company database regarding customers shall be considered as strictly private and confidential.

CASONE SPA adopts the best organizational and technical practices in the preservation of the confidentiality of the collected data, and refrains from seeking or exploiting data, information, or any other sensitive contents, unless in case of explicit and conscious authorization.

### Cybersecurity

CASONE SPA is committed to the ongoing development of measures for the prevention and timely management of any IT Security incidents and the protection of information assets.

In a context of great change and renewed attention to the risks associated with cybersecurity, the company invests resources and energy to minimize both internal and external risks and undertakes to guarantee operative continuity of its systems and its IT solutions achieved for its customers.

## Safeguarding corporate assets

Each member of the staff is responsible for the appropriate and correct use of the assets made available by the company for the proper and efficient performance of the work. Company assets given to perform their activities are owned by CASONE SPA.

All employees are required to act diligently to safeguard company assets, by behaving accurately and responsibly and in line with the operating procedures regulating their use and recording accurately the employment of the assets.

## Dealings with third parties

### Rules of conduct with the Public Administration and Watchdog Authority

The undertaking of obligations with the Public Administration and Watchdog Authority and other public institutions is reserved for the appointed and authorized employees, which are required to perform their tasks with integrity, transparency, and fairness, in order to establish relations based on maximum professionalism and collaboration.

In dealing with Public Administration and Supervisory authorities' representatives, it is forbidden to:

- Display any active or passive corruption practices, or collusive conducts of any kind and forms, in the field of the relations with these representatives:

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- To obtain or request authorizations, permissions and/or concessions to fulfill company's activities;
  - During investigations and inspections activities; or any kind of financial reporting; or in the conclusion of any business transactions.
- It is not allowed to offer money, or any other utilities or acts of commercial courtesy to representatives of the Italian and foreign Public Administration, (even if in those countries where offering gifts/other utilities is a widespread praxis), or their relatives, unless the utilities are of modest value and donated in compliance with the company procedures, and that would not compromise in any way the integrity and the independence of the parties and may not be interpreted as a way to influence them in the fulfilment of their duties, (both to lead to them to act in a certain way or to omit to act), to achieve unlawful favors and/or undue advantage.

Relations with judicial authorities and judicial Police, of any rank and degree must be characterized by the utmost transparency, honesty and collaboration; in this connection the addressees - especially if they are involved in legal proceedings- shall refrain from adopting reticent behaviors or omissive acts, that may result, even indirectly and/or unintentionally to interfere with the Justice acts. Addressees, in the other hand, shall refrain from any direct or indirect pressure or threat, even by adopting physical violence, or with offer of money or other benefits, to induce a person not to make statements or to make false statements before judicial Authority.

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## **Correctness and transparency of company information**

In the drafting and approval of the year's financial statement, of the economic situation and mid-terms financial reports, and in the training and distribution of all general corporate communications, all corporate bodies and functions shall ensure compliance with the legislative, regulatory, and statutory rules currently in force. All actions and operations must be correctly registered, and it must be possible to check the decision, authorization and execution process.

Similar conduct shall be held by the corporate bodies and other entities involved with accounting activities or towards parties that have to refer – in compliance with the law or pursuant to a decision of CASONE SPA – opinions, reports, surveys, or other judgments in relation to documents, acts or operations concerning the Company itself.

Accounting transparency is based on true, accurate and complete data of the relevant Accounts Records. For this purpose, all company functions are bound to provide full cooperation to ensure that management deeds are correctly and promptly represented in the company accounts.

Each accounts entry that reflects a company transaction must be stored with the relevant supporting evidence of the activity carried out, in order to allow:

- easy bookkeeping;
- the identification of the different levels of responsibility;
- accurate reconstruction and documentation of the transaction, in order to reduce the likelihood of errors of interpretation.

Each record must reflect exactly the content of the supporting documentation.

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## **Associations, Institutions and Auditing Company**

All business relations with domestic, European Community and/or international public institutions, in addition to public officials or public service employees, i.e. bodies, representatives, agents, spokesmen, members, employees, consultants, officers of public functions, public Institutions, Supervisory Authority and/or other independent administrative authorities, must be carried out in strict compliance with the regulations in force; these relations are exclusively entrusted to the person authorized to do so on the basis of the current delegations and proxies conferred by CASONE SPA Board of Directors.

The Company undertakes to create, without any form of discrimination, permanent channels of communication with all institutions on an international, national and local level, and undertakes to represent its interests and positions in a transparent, meticulous and coherent manner, while avoiding collusive behavior.

## **IMPLEMENTATION, MONITORING AND UPDATE OF THE CODE OF ETHICS**

### **Dissemination and update of the Code of Ethics**

CASONE SPA undertakes to promote and guarantee the appropriate knowledge of the Code of Ethics disseminating it among the Recipients using specific, effective and appropriate information and communication activities.

It should be noted in particular that this Code has been approved by the Board of Directors of CASONE SPA and it is published on the Company website.

The Company also undertakes to update the contents if needs dictated by changing the context, the reference legislation, the environment or the company organization that make it appropriate or necessary.

### **Monitoring of the application of the Code of Ethics**

CASONE SPA undertakes to comply with, and to require compliance with the regulations of the Code of Ethics, also by means of the institution of the Supervisory Body as of Law Decree 231/2001 (known as well "ODV") and in compliance with the Model adopted by the Company.

The Supervisory Body in particular has the task of:

- monitoring the initiatives concerning the knowledge and understanding of the Code;
- supervising the effective application of the Code, by checking the coherence of the concrete behavior of individuals with the principles, regulations and general standards of behavior laid down in the document;
- suggesting any modifications, updates and integrations required for the review of the Code, to be submitted to the Board of Directors;
- receiving and analyzing reports concerning violation of the Code;
- drawing up proposals concerning the adoption of sanctions in the event of confirmed violation on the application of the Code of Ethics.

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For any clarification regarding the interpretation or the application of the guidelines referred to this document, the Company's staff may contact the Supervisory Body.

Any violation or suspicion of violation of the Code of Ethics may be reported to the Supervisory Body in accordance with the company procedures.



*We thank all our Business Partners for adhering to the principles set out in this document.*

*Our goal is to do business by promoting an inclusive, equal, transparent, and safe working environment.*

*Our Company firmly believes in these core values as they have laid down the foundations of our strong success.*

**CEO**

**Casone S.p.A.**