

IDRA S.r.l.

CODE OF ETHICS

Revision 11

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TABLE OF CONTENTS

0	Foreword	4
0.1	FORECO Project	4
0.2	Foundry Star Alliance	5
0.3	Pervasiveness of Commitments	5
1	Scope of Application	6
2	General Principles	6
2.1	Compliance with the Law	6
2.2	Honesty and Fairness	7
2.3	Respect for Human Rights	7
2.4	Impartiality and Equal Opportunities	7
2.5	Protection and Promotion of Diversity	7
2.6	Prevention of Abuse, Discrimination and Bullying	7
2.7	Transparency and Completeness of Information	7
2.8	Confidentiality of Information	8
2.9	Preparation of Reliable Annual Financial Statements	9
2.10	Prevention of Money Laundering	9
2.11	Prevention of Corruption	9
2.12	Provisions against Receiving Stolen Goods, Use of Money, Goods or Benefits of Unlawful Origin, and Self-Laundering	10
2.13	Respect for Fair Competition	10
2.14	Management of Intellectual and Industrial Property	11
2.15	Drafting of Documents and Contracts	12
2.15.1	Retention and Destruction of Documents	12
3	Standards of Conduct in Relations with Collaborators	12
3.1	Human Resources	12
3.2	Personnel Selection	12
3.3	Employment Relationship	13
3.4	Personnel Management	13
3.5	Use of Company Assets	14
3.6	Safety and Health	14
3.7	Drugs and Alcohol	15
3.8	Protection of Privacy and Personal Data	15
3.9	Integrity, Protection and Equal Opportunities	16
3.10	Prevention of Discrimination and Harassment	16
3.11	Prevention of Conflicts of Interest	17
3.12	Duties of Collaborators	17
3.13	Whistleblowing	18
4	Standards of Conduct in Relations with Customers	19
4.1	Sales Contracts	19
4.2	Conduct towards Customers and Customer Satisfaction	19
4.3	Quality of Products and Services	20
4.4	Insurance	20
5	Standards of Conduct in Relations with Suppliers	20
5.1	Compliance with the Law	20
5.2	Supplier Selection	20
5.3	Protection of Ethical Aspects in Supply	21
5.4	Prohibition on Trading in Counterfeit Material	22
5.5	Contracts and Other Legal Documents	22
6	Standards of Conduct in Relations with Shareholders and Banks	23
6.1	Corporate Governance	23
6.2	Management	23
6.3	Sole Director	24
6.4	The Board of Statutory Auditors	24
6.5	The Audit Firm	24
6.6	Financial Communication	24
6.7	Enhancement of the Shareholders' Investment	24
7	Standards of Conduct towards the Environment	24
7.1	Reduction of Plant Energy Consumption	26
7.2	Low Energy Consumption Solutions for Products	26
7.3	Monitoring and Reduction of Water Consumption	26
7.4	Water Reuse and Wastewater Management	26

CODE OF ETHICS

Author:	IMS Manager	R050201	
Approved by:	Management	Rev. 11	16/10/2026
Document type:	PUBLIC		Page 3/33

7.5	Reduction of Greenhouse Gas Emissions	27
7.6	Control and Reduction of Atmospheric Emissions	27
7.7	Sustainable Management of Air Conditioning Systems	27
7.8	Waste Reduction and Promotion of Recycling	28
7.9	Control and Reduction of Noise Emissions	28
7.10	Protection of Biodiversity	28
7.11	Product End-of-Life Management	28
8	Standards of Conduct towards Other Parties	29
8.1	The Community	29
8.2	Public Administration, Institutions and Authorities	29
8.3	Political Parties, Trade Unions and Associations	30
8.4	Contributions and Sponsorships	30
8.5	Gifts, Presents, Benefits	30
9	Communication and Training	31
9.1	Reporting Obligations	31
10	Violations of the Code of Ethics	31
11	Final Provisions	32
11.1	Implementation of the Code of Ethics and Controls	32
12	Related Documents	33

0 Foreword

Ethical values are fundamental to IDRA: they define our past and our future.

These values cannot, and must not, be forgotten in the conduct of business: our goal is to achieve excellent results, but in an ethical manner.

Having a past rich in successes as a starting point must be a source of pride for everyone, especially when these successes have been achieved by applying the ethical principles that characterise a civil and advanced society, of which we consider ourselves to be a part.



Throughout its industrial history, the founding value of IDRA S.r.l. has undoubtedly been continuous technological innovation, which identifies it as a market leader in product innovation.

Innovation is in our DNA. IDRA offers turnkey solutions for the die casting world: as one of the leading manufacturers of die casting machines, IDRA is synonymous with the continuous development and production of high-performance machines and their automation.

In support of this, the Idra Technical Center has also been established, offering its customers a wide range of training courses on IDRA products and technology, as well as technology seminars on product and process innovation.

0.1 FORECO Project

Through the FORECO project, IDRA has also committed itself to changing the mindset of generations accustomed to a dirty and inefficient foundry.

The FORECO project is inspired by the recent commitments of the European Union to reduce greenhouse gases by 40% by 2030 and to reduce emissions from automotive products. Idra will commit its resources through a collaboration within the FSA (Foundry Star Alliance) to help the aluminium die casting industry achieve these goals.

The pillars of the project are:

1. Using the collective resources of the FSA to develop new solutions for energy-efficient production.
2. Reducing environmental contamination and recovering energy, following the KMA philosophy.
3. Reducing the energy consumption of the die casting machine through the efficient use of electricity.
4. Using only responsible raw material suppliers.
5. Supporting research and development in the use of secondary alloys and actively reducing the use of primary aluminium.
6. Collaborating with our partners to reduce the amount of release agents required for production.

With the aim of:

- **Achieving** cleaner and more energy-efficient production of automotive products that reduce emissions.
- **Minimising** the impact of Idra's production on global warming and pollution.

- **Producing** non-polluting equipment that maximises the efficient use of resources such as electricity and gas without polluting the environment.
- **Helping** the automotive community to achieve its emission reduction targets and to improve safety for our children.

0.2 Foundry Star Alliance

Foundry Star Alliance is a group of companies that are leaders in their specific fields of activity and that have decided to collaborate and join forces, seeking to provide the best support to fuel the rapid growth of the global light alloy HPDC markets.

The global approach of OEMs requires a level of knowledge and skill that cannot be available within a single company. FSA members collaborate and pool their combined resources and specific technology; the result is the best reliable, integrated and automated high-pressure die casting production cell on the market.

FSA members are committed to promoting the use of HPDC technology for light alloys through various activities, such as presenting joint papers at technical conferences, delivering training courses, taking part in all the major trade fairs in the sector and organising targeted events with the specific aim of supporting the growth of the HPDC foundry industry.

The methods chosen to achieve the shared objectives of the FSA are:

- Innovation: pooling resources and specific technology to move forward, faster and stronger.
- Time to market: working together to anticipate the future and be the first to reach the market.
- Ecological future: FSA partners value the environment and are working towards a better future for our Earth. Together, we can do more.
- Turnkey Solutions: through different skills and expertise, we are able to provide solutions to meet all the different challenges faced by our customers.

0.3 Pervasiveness of Commitments

Our Company has therefore drawn up this Code of Ethics in order to define clearly and transparently the set of values by which it is guided in achieving its objectives; compliance with this Code is essential for the reliability, reputation, image and proper functioning of the Company itself.

Our Company requires all employees and all those who cooperate in the running of the business to undertake to observe, and to ensure observance of, within the scope of their respective functions and responsibilities, the company rules and the precepts laid down in this Code of Ethics, as set out, in terms of responsibilities, in **S050101 – Company Organisation Chart**, attached hereto.

In no way shall the belief that one is acting to the advantage or in the interest of the Company justify the adoption of conduct contrary to the principles of this Code of Ethics or of the **POL050201 - Company Policy** – attached hereto.

1 Scope of Application

Directors, employees and collaborators, including occasional ones, agents and business introducers must comply with the principles and provisions of the Code of Ethics, protecting the respectability and image of the Company through their conduct and preserving the integrity of the company's assets.

In particular, the Company's Management is required to be guided by the principles of the Code of Ethics when setting the Company's objectives, proposing investments and implementing projects and, in general, in any decision or action relating to the management of the Company itself.

Likewise, executives, in putting their management activities into practice, shall be guided by the same principles, both within the Company, thereby strengthening cohesion and the spirit of mutual cooperation, and towards third parties who come into contact with the Company itself.

The Company's employees and non-employed collaborators, as well as business partners and all those who have contractual relationships with the Company, are required to align their conduct with the provisions of this Code of Ethics.

The Company undertakes to disseminate and promote knowledge of the principles and rules contained in the Code of Ethics among its recipients by means of dedicated communication activities. In order to promote the full application of the Code of Ethics, Management, within the scope of the responsibilities laid down by law, shall also:

- constantly monitor the application of the Code of Ethics by the parties concerned, including by receiving any reports;
- report ascertained violations of the Code of Ethics to Management;
- where necessary, carry out periodic reviews of the Code of Ethics;
- propose or apply appropriate sanctions in the event of violations.

The scope of application may develop and evolve in line with market developments, the expectations and interests of interested parties and business risks, as identified and documented in **S040001 - Context Analysis, Interested Parties, Risks**, which is updated annually.

2 General Principles

2.1 Compliance with the Law

The Company regards compliance with the laws and regulations in force in Italy and in all the countries in which it operates as an essential principle.

In carrying out their professional activities, management, employees and collaborators, including occasional ones, agents, business introducers and any other party who may act in the name and on behalf of the Company are required to comply diligently with the laws in force, the Code of Ethics and internal regulations.

Maintaining the certification of the integrated management systems in accordance with the standards:

- UNI EN ISO 9001: 2015
- UNI EN ISO 14001: 2015
- UNI ISO 45001: 2018

Compliance with the principles associated with the standards:

- SA 8000 : 2014
- UNI ISO 26000: 2010
- UNI Pdr 125: 2022

Reinforced by first- and second-party audits on an annual basis, these constitute, on the one hand, evidence of the organisation's constant commitment in this field.

2.2 Honesty and Fairness

Relations with the Company's stakeholders are based on criteria and conduct of fairness, cooperation, loyalty and mutual respect.

Honesty is the fundamental principle for all the Company's activities and an essential element of its management. Under no circumstances can the pursuit of personal or Company interest justify dishonest conduct.

The integrated management system procedures, with particular reference to

- **P0701 - Communication, Participation, Consultation**
- **P0702 - Onboarding, Training, Awareness, Competence**
- **P0707 - Whistleblowing**
- **P0801 - Supplier Selection, Evaluation, Qualification – Procurement**
- **P0812 - Contracting**
- **P0817 - Access**

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

2.3 Respect for Human Rights

IDRA S.r.l. promotes and supports international human rights law and condemns the use of forced labour and the exploitation of child labour.

All laws to combat human trafficking and slavery are observed, and we require our customers, suppliers and business partners to observe them as well.

2.4 Impartiality and Equal Opportunities

The Company undertakes to avoid any discrimination based on age, sex, sexuality, state of health, race, nationality, political opinions or religious beliefs in all decisions affecting its relations with stakeholders.

2.5 Protection and Promotion of Diversity

IDRA S.r.l. works every day to foster an inclusive workplace with equal employment and advancement opportunities for all qualified individuals, where employees can reach their full potential.

The diversity of our employees is a strength that is fostered and supported throughout the Company.

IDRA S.r.l. prohibits conduct that negatively excludes an employee or group of employees on grounds of sex, age, ethnicity, national origin, religion, marital status, sexual orientation or identity, disability, illness, genetic information or any other characteristic protected under applicable law.

All aspects of the employment relationship, such as recruitment, job assignment, promotion, remuneration, disciplinary action and termination of employment, must be carried out irrespective of the aforementioned characteristics.

2.6 Prevention of Abuse, Discrimination and Bullying

IDRA S.r.l. supports and promotes a workplace free from abuse, discrimination and bullying of any kind.

IDRA S.r.l. does not tolerate offensive behaviour or abuse in the workplace, including unwanted sexual advances, requests for sexual favours and other abusive or discriminatory verbal or physical conduct.

2.7 Transparency and Completeness of Information

The reputation of IDRA S.r.l. depends on its ability to provide accurate and consistent information to the public, including current and prospective customers.

The Company undertakes to inform all stakeholders clearly and transparently about its situation and performance, without favouring any interest group or individual.

The Company's communication with its stakeholders (including through the press, conferences, seminars and working groups) is based on respect for the right to information.

Under no circumstances is it permitted to disclose false or biased news or comments.

All communication activities comply with laws, rules and professional codes of conduct, and are carried out clearly, transparently and promptly, safeguarding, among other things, price-sensitive information and trade secrets.

We are all responsible for safeguarding this reputation; it is therefore imperative that Recipients prepare information on behalf of the Company only with the prior authorisation of the officers in charge.

The text of this Code of Ethics will be available on the website www.idragroup.com, as well as on the company server, so as to make it as accessible as possible.

The integrated management system procedures, with particular reference to

- **P0701 - Communication, Participation, Consultation**
- **P0704 - Internal & External Documentation**
- **P0705 - HW and SW Information Systems**

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

2.8 Confidentiality of Information

IDRA S.r.l. devotes significant human and financial resources to creating innovative processes and ideas in the technical, scientific, financial and business fields.

All this information represents valuable assets that must be protected with the utmost care.

It is essential to maintain the confidentiality of the Company's trade secrets and confidential information.

Trade secrets may include confidential information relating to the development of systems, processes, services, products, analysis methods, productivity models, performance indicators, financial plans, strategic and expansion plans, know-how and technology, as well as other information relating to customers and operations.

If confidential information needs to be disclosed to third parties, the parties concerned must sign a Confidential Disclosure Agreement (CDA) before the information is shared.

The CDA does not relieve us of the responsibility to act prudently when deciding which information to disclose. The absence of documentation relating to the exchange of information, or any breach of the provisions of the CDA, may expose the Company to the loss of protection of its information or to claims for damages.

It is essential for IDRA S.r.l. to adopt the measures necessary to protect the confidentiality of the information provided by our customers, suppliers and business partners. To this end, Recipients are strictly prohibited from appropriating or taking advantage of any confidential information that they have learned from a third party in the course of a business relationship, and from infringing or plagiarising the intellectual property rights (including patents, copyrights, trademarks or trade secrets) of a third party.

The Company ensures the confidentiality of the information in its possession and compliance with personal data legislation. All information available to the Company is processed with respect for the confidentiality and privacy of the data subjects.

In this regard, every employee shall:

- Acquire and process only the data that are necessary and directly related to their duties;
- Store such data in such a way as to prevent unauthorised third parties from gaining knowledge of them;

- Communicate and disclose data within the framework of the established procedures or with the prior authorisation of the person delegated for this purpose, and in compliance with EU Regulation 2016/679 (known as the GDPR)
- Determine the confidential and restricted nature of information in accordance with the relevant procedures;
- Ensure that there are no secrecy obligations arising from relationships of any kind with third parties.

The Company's collaborators are required not to use confidential information for purposes unrelated to the performance of their duties.

The integrated management system procedures, with particular reference to

- **P0705 - HW and SW Information Systems**
- **POL070501 - Data Classification and Security Policy**

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

2.9 Preparation of Reliable Annual Financial Statements

IDRA S.r.l. is committed to always preparing accurate and truthful financial reports.

We must ensure that our business transactions are properly accounted for in accordance with the applicable accounting standards.

Periodic audits carried out by leading external firms (PwC Italy, for the certification of the Annual Financial Statements) demonstrate the organisation's constant effort to comply with these principles.

2.10 Prevention of Money Laundering

IDRA S.r.l. undertakes to comply with all anti-money laundering laws that prohibit companies from accepting or handling the proceeds of criminal activities.

IDRA undertakes to pay particular attention to countering the laundering of money deriving from unlawful or criminal activities, and carries out its business in full compliance with the anti-money laundering regulations in force and with the provisions issued by the Authorities responsible for preventing the laundering of dirty money.

The Company expressly prohibits participation in any activity or transaction designed to disguise the nature and origin of money connected with criminal activities (such as corruption, terrorism, drug trafficking, etc.) within legitimate business activities in which the actual origin of the funds cannot be identified.

The same applies to combating the offence of self-laundering.

Periodic audits carried out by leading external firms (PwC Italy, for the certification of the Annual Financial Statements) demonstrate the organisation's constant effort to comply with these principles.

2.11 Prevention of Corruption

IDRA S.r.l. undertakes to conduct its activities free from the undue influence of any extortion and corruption/unlawful influence, including between private parties.

In accordance with the anti-corruption requirements adopted, any form of corruption is prohibited, whether towards public officials, persons in charge of a public service or private parties.

It is not permitted to give, or promise to give, money, gifts, presents and courtesies (where permitted by applicable law), or other benefits to executives, officers, representatives or employees, or to their relatives or collaborators, of public institutions and/or private companies and/or entities (e.g. customers/suppliers), whether Italian or from other countries, unless they are of modest value and proportionate to the circumstances and, in any case, such that they cannot be regarded as a means of obtaining undue advantages for the Company.

Promises and/or grants of other possible advantages or payments to persons belonging to the Public Administration, to persons in charge of a public service and/or to any natural/legal person/entity

(whether public or private) are also prohibited. No one shall offer, promise or grant, including through their own employees, shareholders or third parties, benefits or other advantages (money, gifts and/or invitations to events not strictly related to the pursuit of business purposes) to the employees or shareholders of the Company, including their relatives or collaborators.

The Company's employees and collaborators, including anyone acting on its behalf, may not receive money, gifts or other benefits from any party with whom they have business relations, unless these are of modest value and are in no case accepted in order to obtain improper facilitations/favours/other benefits.

It is also prohibited to offer or accept any object, service, performance or favour of value in order to obtain or grant more favourable treatment in connection with any relationship with the Public Administration or with private parties.

It is prohibited to go along with, take part as an accomplice in, or otherwise act upon the request of a public official or person in charge of a public service who, abusing their position or powers, induces anyone to unduly give or promise, to them or to a third party, money or other benefits. When taking part in tenders, calls for tenders or competitions with the Public Administration, the Company shall operate in compliance with sector regulations and correct business practice.

All the aforementioned rules of conduct to be observed in relations with the Public Administration must also be observed regarding the bodies of certification entities and officials of the European Union and/or any other public and/or private entity.

Periodic audits carried out by leading external firms (PwC Italy, for the certification of the Annual Financial Statements) demonstrate the organisation's constant effort to comply with these principles.

2.12 Provisions against Receiving Stolen Goods, Use of Money, Goods or Benefits of Unlawful Origin, and Self-Laundering.

Receiving stolen goods means purchasing, receiving or concealing money or goods deriving from any crime in order to obtain a profit for oneself or others, while money laundering means realising illicit proceeds through financial and accounting transactions.

Directors, board members, attorneys, employees, collaborators and/or any other party acting on behalf of the Company are prohibited from engaging in conduct – or even merely attempting, organising/planning or participating as an accomplice in conduct – aimed at committing offences relating to money laundering, self-laundering, receiving goods of unlawful origin and their reuse.

Periodic audits carried out by leading external firms (PwC Italy, for the certification of the Annual Financial Statements) demonstrate the organisation's constant effort to comply with these principles.

2.13 Respect for Fair Competition

IDRA S.r.l. promotes free competition as the best way of achieving progress in the interest of consumers and public health.

Fair relations with our competitors foster customer trust. In compliance with the free market and antitrust laws of the countries in which the Company operates, IDRA S.r.l. undertakes to compete fairly and in a spirit that promotes free competition. We encourage collaboration with various companies, giving them the opportunity to present products, services and expertise to IDRA S.r.l.

This point is particularly important in relation to IDRA's operations in emerging markets.

The Company undertakes to carry out appropriate checks on the commercial and professional reliability of suppliers, customers and commercial/financial partners in order to verify their respectability and the legitimacy of their activities.

This includes small businesses and businesses owned by women, minorities, veterans and people with disabilities.

<p style="text-align: center;">CODE OF ETHICS</p>	Author:	IMS Manager	R050201	
	Approved by:	Management	Rev. 11	16/10/2026
	Document type:	PUBLIC		Page 11/33

Suppliers are selected on the basis of price, quality, delivery, diversity and reputation, as well as their commitment to environmentally and ethically responsible business practices.

2.14 Management of Intellectual and Industrial Property

The intellectual property rights of IDRA S.r.l. (trademarks, logos, copyrights, trade secrets, “know-how”) are among our most valuable assets.

Inappropriate and/or unauthorised use may result in their loss or, in any case, in a serious loss of value.

All the Company’s intellectual property rights must be respected, and the Company’s trademarks or other protected information or property may not be used for any business or entrepreneurial activity without prior written authorisation.

Likewise, the intellectual property rights of third parties must be respected. Inappropriate use of third-party intellectual property may expose the Company and its employees to criminal and civil penalties.

IDRA S.r.l. adopts appropriate measures and initiatives aimed at protecting its own intellectual property and not infringing that of others. In particular, the Company undertakes to:

- Use exclusively creative ideas or works (such as, purely by way of example, texts, illustrations, drawings, etc.) of which it has exclusive ownership, including by virtue of the fees and/or reimbursements agreed with third parties in the contractual documents;
- Use trademarks of which it has exclusive ownership and/or which the Company is entitled to use under a legitimate right of use.

In its relations with suppliers, the Company requires them to guarantee that the goods and their intended use do not infringe third-party rights relating to industrial property (trademarks and patents).

In such relations, the Company adopts appropriate indemnification measures against any claim, legal action or claim for damages that may be brought by third parties as a result of acts of unfair competition or infringement of patents or patent applications, trademarks or registered designs, and industrial and intellectual property rights relating to raw materials, semi-finished products, finished products and services purchased from third parties.

Under no circumstances is it permitted to:

- Counterfeit or alter patents, trademarks and distinctive signs, whether national or foreign, of other parties’ industrial products;
- Use, in any form or manner, trademarks, patents, names and other distinctive signs of which the Company does not have exclusive ownership and/or a legitimate right of use;
- Market works of authorship or industrial products bearing patents, trademarks or distinctive signs liable to mislead the buyer as to the origin, provenance or quality of the work or product.

The protection of intellectual and industrial property extends to the confidential information, know-how and trade secrets of the Company and its Customers, pursuant to Articles 98 and 99 of the Italian Industrial Property Code. For information classified as Confidential or Highly Confidential that is shared with suppliers and sub-suppliers, the confidentiality, return and destruction measures laid down in **P0801 - Supplier Selection, Evaluation, Qualification**, para. 4.2.2 bis, apply, together with the confidentiality agreement templates differentiated by classification (**S080107**).

The integrated management system procedures, with particular reference to

- **P0704 - Internal & External Documentation**
- **P0803 - Design and Development**
- **P0805 – Production**
- **P0806 - Final Tests, Inspections and Acceptance Tests**
- **P0807 – After-Sales Service**
- **P0902 - Audit**

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

2.15 Drafting of Documents and Contracts

The Company's commitment to integrity is reinforced by the creation, retention and disposal of accurate company documents.

These documents are valuable assets and must be managed and protected with care.

Proper document retention is a fundamental part of corporate compliance and is further defined in specific company procedures.

2.15.1 Retention and Destruction of Documents

The law of the country in which we operate requires the Company to retain certain documents for specified periods of time.

Failure to comply with local and international regulations may result in penalties, or serious disadvantages, in any legal proceedings.

Everyone must remember that the retention of the Company's documentation is the responsibility of the Company.

The Company must be able to retain and justify all documents, test reports and business consulting activities. Recipients are required to comply with the Company's document retention and destruction policies, as well as with the relevant laws applicable in the countries in which the Company operates. Our company policy is not to destroy or alter our documents in response to, or in anticipation of, any legal proceedings, inquiry or investigation.

Recipients are not permitted to alter, destroy or conceal a document for the purpose of impairing its use in official proceedings.

In addition, the methods for retaining and destroying documents containing classified information follow the level-differentiated scheme defined in **POL070501 - Data Classification and Security Policy** (§5.1.3-5.1.4).

3 Standards of Conduct in Relations with Collaborators

3.1 Human Resources

The Company recognises the central role of human resources and the importance of establishing and maintaining relationships with them based on loyalty and mutual trust.

Human resources mean Management, employees and collaborators, including occasional ones, agents and business introducers.

The management of employment and collaboration relationships is based on respect for workers' rights and on making full use of their contribution, with a view to fostering their professional development and growth.

All the Company's employees and collaborators are required to undertake to act loyally in order to fulfil the obligations undertaken under their employment contract and the provisions of this Code of Ethics, ensuring the performance due and compliance with the commitments made towards the Company, and to avoid situations and decisions that may give rise to actual or apparent conflicts of interest with the Company.

The integrated management system procedures, with reference to **P0702 - Onboarding, Training, Awareness, Competence**

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

3.2 Personnel Selection

Candidates are assessed based on how well their profiles match the Company's requirements, in compliance with equal opportunities for all the persons concerned.

The information requested is strictly related to verifying the requirements of the professional profile, with respect for the candidate's private life and opinions.

The persons responsible for selection, whether they belong to company functions or are external service providers, adopt, within the limits of the information available, appropriate measures to avoid

favoritisms, nepotism or forms of patronage in the selection and recruitment phases (for example, by ensuring that the selector is not related to the candidate).

The integrated management system procedures, with reference to **P0702 - Onboarding, Training, Awareness, Competence**.

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

3.3 Employment Relationship

Personnel are hired under a regular employment contract in accordance with the national collective labour agreement (CCNL) and the laws in force. No form of irregular work is tolerated.

When the employment relationship is established, each collaborator receives accurate information on:

- The characteristics of the function and the duties to be performed;
- Regulatory elements and minimum pay levels, as governed by the national collective labour agreement;
- The rules and procedures to be adopted in order to avoid possible health risks associated with the work activity.

This information is presented to the collaborator in such a way that acceptance of the position is based on genuine understanding.

The integrated management system procedures, with particular reference to

- **P0701 - Communication, Participation, Consultation**
- **P0702 - Onboarding, Training, Awareness, Competence**

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

3.4 Personnel Management

The Company avoids any form of discrimination against its collaborators.

In personnel management and development processes, as well as during selection, decisions are based on the match between the expected profiles and the profiles held by the collaborators (for example, in the case of promotion or transfer to another position) and/or on merit (for example, the award of incentives based on the results achieved).

Access to roles and positions is likewise determined on the basis of skills and abilities; furthermore, compatibly with the overall efficiency of work, flexible working arrangements that facilitate the management of maternity and childcare in general are encouraged.

Collaborators are evaluated in a broad manner, involving their managers and, as far as possible, the persons who have dealt with the person being evaluated.

Within the limits of the information available and the protection of privacy, forms of nepotism are prohibited in personnel management activities (for example, by excluding hierarchical reporting relationships between collaborators who are related to each other).

Managers make full use of and enhance all the professional skills present in the organisation, using all the means available to foster the development and growth of their collaborators.

In this context, it is particularly important for managers to communicate the collaborator's strengths and weaknesses, so that they can work towards improving their skills, including through targeted training.

Training is assigned to groups or to individual collaborators based on specific professional development needs.

Every manager is required to make the best use of the working time of their collaborators, requesting performance consistent with the exercise of their duties.

Requesting personal services or favours from one's subordinates that are unrelated to the company's business, or any conduct that constitutes a violation of this Code of Ethics, constitutes an abuse of a position of authority.

The involvement of collaborators in carrying out their work is ensured, including by providing opportunities to take part in discussions and decisions that contribute to achieving the company objectives.

Listening to the various points of view, compatibly with company requirements, enables the manager to formulate the final decisions; the collaborator must nonetheless always contribute to implementing the activities established.

The Company undertakes to ensure that all personnel are guaranteed the protection of their dignity and psychophysical integrity, in compliance with the principles of equal opportunities and privacy protection, with special regard for disadvantaged and disabled persons; to this end, it participates in the "Nobilita" project in collaboration with the IN.RETE Consortium of Social Cooperatives.

The integrated management system procedures, with particular reference to

- **P0701 - Communication, Participation, Consultation**
- **P0702 - Onboarding, Training, Awareness, Competence**

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

3.5 Use of Company Assets

The Company's assets and services are used exclusively for the legitimate business purposes of IDRA S.r.l., not for personal benefit, and never for unethical or unlawful purposes. We must always seek to protect and preserve the Company's assets from theft, loss, damage, neglect, waste and misuse.

Personal use of the Company's IT resources (e-mail, internet, telephones, etc.) must not interfere with work productivity and must not constitute a cost for the Company.

3.6 Safety and Health

The safety of employees is an absolute priority.

All the Company's employees have the right to a healthy and safe workplace.

The Company's policy on health and safety in the workplace is inspired by a culture of respect and is based on a strategy of maximum attention to the safety of all the persons working there; it is implemented on a daily basis through design aimed at minimising environmental impact and maximising safety during the production, construction, operation and maintenance of the facilities and, in general, in the performance of company activities.

The Company undertakes to disseminate and consolidate a culture of safety, developing risk awareness and promoting responsible behaviour on the part of all collaborators; furthermore, it works to preserve, above all through preventive actions, the health and safety of workers, as well as the interests of the other stakeholders.

The Company's objective is to protect its human, material and financial resources, constantly seeking the necessary synergies not only within the Company but also with the suppliers, businesses and customers involved in its activities.

Collaborators and employees are responsible for adopting precautions and protective equipment in order to prevent harm to persons, ensuring a safe workplace, in compliance with local occupational health and safety regulations.

Suppliers and subcontractors are obliged to comply with the requirements of occupational health and safety legislation.

Any act or threat of violence in the workplace by or against an employee or collaborator is prohibited.

It is prohibited to bring a weapon or any other potentially dangerous object or substance into the workplace or work facilities, except as provided for by law. IDRA S.r.l. prohibits employees and collaborators from threatening, or taking part in, acts of violence against colleagues or other persons in the course of activities carried out with the Company.

Maintaining the certification of the integrated management systems in accordance with the standards:

- UNI EN ISO 9001: 2015
- UNI EN ISO 14001: 2015
- UNI ISO 45001: 2018

This is evidence of the organisation's constant commitment in this field.

The integrated management system procedures, with particular reference to

- **P0706 – Maintenance**
- **P0800 - Operational Control**
- **P0808 - Emergencies**
- **P0812 - Contracting**
- **P0813 - Health Surveillance**
- **P0814 - Higher-Risk Categories**
- **P0815 - Hazardous Substances**
- **P0816 - PPE**

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

3.7 Drugs and Alcohol

IDRA S.r.l. undertakes to ensure a healthy, drug-free workplace.

The possession or use of any substance (other than prescribed medication) that may create a hazardous condition is strictly prohibited in the workplace.

Illegal drugs are strictly prohibited on our premises and at sponsored events.

The consumption of alcohol is always prohibited for all employees and collaborators who use company vehicles/motor vehicles, or any other company equipment/vehicle/motor vehicle whose safe use requires the complete absence of alcohol consumption.

3.8 Protection of Privacy and Personal Data

IDRA S.r.l. recognises the importance of confidentiality as a fundamental right.

Maintaining the confidentiality of the personal information of employees, former employees, candidates, study participants and others is of fundamental importance to us.

We are committed to implementing increasingly effective systems to promote compliance with the privacy laws applicable to our business, in order to ensure that personal information is collected, processed, stored and transferred using appropriate precautions and that access is restricted to those persons who have a legitimate reason to know or access such information.

Consequently, the privacy rights of employees, as well as of customers, suppliers and others with whom we work, must be respected.

Anyone who has access to personal information must agree to comply with the applicable personal data protection regulations and to collect, use and disclose personal information only in accordance with local regulations and laws.

Any investigation into the ideas, preferences, personal tastes and, in general, the private lives of collaborators is excluded.

The Company undertakes to protect the personal data acquired, stored and processed in the course of its management activities, in full compliance with the relevant legal provisions and in accordance with the instructions issued by the company representatives specifically designated for this purpose.

<p style="text-align: center;">CODE OF ETHICS</p>	Author:	IMS Manager	R050201	
	Approved by:	Management	Rev. 11	16/10/2026
	Document type:	PUBLIC		Page 16/33

All appropriate measures are adopted to prevent the risks of unauthorised access or of processing that is not permitted or not consistent with the purposes for which the data were collected and subsequently identified. In particular, employees who are not expressly authorised and instructed according to their duties, in the forms and on the terms set out in Article 29 of EU [Regulation No. 2016/679 \(the GDPR\)](#), are prohibited from accessing, recording, processing or disclosing the personal data of other employees or third parties.

The processing of personal data must always be carried out in compliance with EU Regulation No. 2016/679 (the GDPR) and Legislative Decree No. 196/2003 as amended.

The integrated management system procedures, with particular reference to

- **P0705 - HW and SW Information Systems**
- **P0702 - Onboarding, Training, Awareness, Competence**

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

3.9 Integrity, Protection and Equal Opportunities

The Company promotes respect for the physical, cultural and moral integrity of its collaborators. It guarantees working conditions that respect individual dignity.

For this reason, it protects workers from acts of psychological violence and opposes any discriminatory or harmful attitude or behaviour towards the person (for example, insults, threats, isolation or excessive intrusiveness, professional limitations).

Sexual harassment is not permitted, and behaviour or language that may offend a person's sensibilities must be avoided (for example, displaying images with explicit sexual references, or disseminating them through company IT tools, or persistent and repeated innuendo).

Any collaborator of the Company who believes that they have been subjected to harassment or discriminated against on grounds of age, sex, sexuality, race, state of health, nationality, political opinions, religious beliefs, etc. may report the incident to their manager, who will assess whether the Code of Ethics has actually been violated.

Differences in treatment are not, however, considered discrimination if they are justified or justifiable on the basis of objective criteria. Lastly, the Company upholds and respects human rights in accordance with the UN Universal Declaration of Human Rights.

The integrated management system procedures, with particular reference to

- **P0702 - Onboarding, Training, Awareness, Competence**

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

3.10 Prevention of Discrimination and Harassment

The Company is committed to maintaining a workplace free from discrimination and/or harassment. The shared objective is to prohibit discrimination/harassment in the workplace, whether committed by or against managers, colleagues, customers, suppliers or visitors. The Company is committed to ensuring that all employees work and grow in a healthy and respectful way in a productive environment.

All management is responsible for:

- Promoting a harassment-free workplace and setting an example of appropriate behaviour in the workplace;
- Being directly accountable for the conduct of their staff and the proper functioning of their department;
- Dealing with situations of harassment immediately upon becoming aware of them;
- Taking appropriate measures during a harassment investigation, including separating the parties;
- Ensuring that situations of harassment are handled sensitively and confidentially.

CODE OF ETHICS	Author: IMS Manager	R050201	
	Approved by: Management	Rev. 11	16/10/2026
	Document type:	PUBLIC	Page 17/33

Employees are responsible for:

- Treating others with respect in the workplace
- Informing their supervisor or the human resources manager of any harassment;
- Cooperating in a harassment investigation and respecting the confidentiality of the investigation process;

The Company undertakes to promptly:

- Handle harassment complaints promptly, confidentially and effectively;
- Respect the rights of employees during investigations and protect them from retaliation;
- Train employees in order to promote a harassment-free workplace.

3.11 Prevention of Conflicts of Interest

The Company's Management and collaborators are required to avoid situations in which conflicts of interest may arise and to refrain from taking personal advantage of business opportunities that they have learned of in the course of performing their duties.

By way of example and without limitation, the following situations may give rise to a conflict of interest:

- An overt or concealed financial interest of the person concerned in the activities of suppliers, customers or competitors;
- Exploiting one's functional position to pursue interests that in any way conflict with those of the Company;
- Using information acquired in the course of work activities for one's own benefit or that of third parties and, in any case, in conflict with the interests of the Company;
- Holding a senior position (sole director, function manager) while having financial interests with suppliers, customers or competitors (shareholdings, ownership of securities, professional appointments, etc.), including through family members;
- Carrying out unauthorised work activities of any kind (provision of work or intellectual services) for customers, suppliers, competitors and/or third parties in conflict with the interests of the Company.

Should even the mere appearance of a conflict of interest arise, the person concerned is required to notify their manager, who, in accordance with the established procedures, informs their own manager, who assesses on a case-by-case basis whether a conflict actually exists.

3.12 Duties of Collaborators

Collaborators must behave with loyalty and fairness, in compliance with the obligations undertaken in their employment contract, in an ethically consistent manner with this Code, and in a legally and professionally correct manner, ensuring the performance required; they are required to report, through the appropriate channels, any violation of the rules of conduct established by internal procedures.

Every collaborator must know and implement the provisions of the company policies on information security in order to guarantee its integrity and confidentiality.

They are required to draw up their documents using clear, objective and comprehensive language, allowing any checks by colleagues, managers or external parties authorised to request them.

Every collaborator is required to act diligently to protect company assets, through responsible behaviour in line with the operating procedures established to regulate their use, accurately documenting their use.

In particular, every collaborator must use the assets entrusted to them scrupulously and sparingly and avoid improper use of company assets that may cause damage or reduce efficiency, or that is in any case contrary to the interests of the Company.

Every collaborator is responsible for protecting the resources entrusted to them.

The Company reserves the right to prevent the misuse of its assets and infrastructure through the use of accounting, financial control reporting and risk analysis and prevention systems, without prejudice to compliance with the laws in force (privacy law, labour regulations).

With regard to IT applications, every collaborator is required to scrupulously comply with the Company's security policies so as not to compromise the functionality and protection of the IT systems (for example, the prohibition on installing unauthorised programs and software on company hardware, tampering with company-owned applications, forcing company programs, or carrying out other operations not in accordance with the procedures authorised by the Company).

In particular, every collaborator is required to know and apply the information classification scheme set out in **POL070501 - Data Classification and Security Policy**, and to take part in the periodic IT risk awareness training required by the NIS2 legislation (Legislative Decree 138/2024, Art. 21, paragraph 2, letter g).

3.13 Whistleblowing

The term whistleblowing refers to reporting as an expression of civic responsibility, which helps to bring to light and prevent situations that are detrimental to good administration or the public interest.

IDRA S.r.l. aims to maintain an environment in which open and honest communication is the rule rather than the exception, with the wish that all employees and collaborators feel comfortable asking questions or raising concerns when they believe that possible violations have occurred.

The Company guarantees its employees and stakeholders the opportunity, and the necessary protection, to report any wrongdoing or irregularity committed by the organisation itself or by its members.

In compliance with Legislative Decree No. 24 of 10 March 2023, which transposes EU Directive 2019/1937, the Organisation allows its personnel to report anonymously any violation *"of national or European Union regulatory provisions that harm the public interest or the integrity of the public administration or of the private entity, of which they have become aware in a public or private work context"* (Article 1, paragraph 1 of Legislative Decree 24/2023).

IDRA S.r.l. guarantees the confidentiality and anonymity of anyone wishing to make a report, and of the information provided, in compliance with the law.

For this purpose, the Company has set up a confidential communication channel in order to ensure compliance with the characteristics of the *Internal Report* provided for by the Decree.

The communication line set up at <https://idragroup.com/it/whistleblowing> is in fact configured as a communication channel internal to the organisation capable of ensuring:

- the confidentiality of the identity of the reporting person,
- the confidentiality of the identity of the person involved and of the person mentioned in the report,
- the confidentiality of the identity with regard to the content and the (any) related supporting documentation.

The IdraGroup Whistleblowing portal was designed following the principles of privacy and security by design and by default, i.e. integrating the GDPR requirements into software development and as a default setting, from the design stage onwards.

Traffic to the IdraGroup Whistleblowing portal is encrypted in transit (in transit), while data stored on the platform are encrypted at rest (at rest, i.e. in the database).

The Company also guarantees its stakeholders the following:

- **duty of confidentiality** (Art. 12): reports may not be used beyond what is necessary to follow them up, and the identity of the reporting person may not be disclosed, directly or indirectly, without their consent;

<p style="text-align: center;">CODE OF ETHICS</p>	Author:	IMS Manager	R050201	
	Approved by:	Management	Rev. 11	16/10/2026
	Document type:	PUBLIC		Page 19/33

- *processing of personal data* (Art. 13): all processing, including communication between the competent authorities, must be carried out in accordance with Regulation (EU) 2016/679, Legislative Decree No. 196 of 30 June 2003 and Legislative Decree No. 51 of 18 May 2018;
- *retention of documentation relating to reports* (Art. 14): it must always be retained for as long as necessary to process the report and, in any case, for no longer than 5 years from the communication of the final outcome of the reporting procedure.

This channel may also be used to report violations of the information classification scheme or of the IT security policies adopted by the Company, without prejudice to the provisions on security incident management laid down in ***POL070501 - Data Classification and Security Policy***.

To protect reports, the Company has issued a series of operating instructions to ensure maximum IT security and to protect the anonymity/confidentiality of the report:

- use private devices under your control to make reports or to consult reports you have already made;
- if possible, use an incognito browsing window;
- keep your credentials in secure places where there is no risk of sharing them with anyone;
- make sure that you do not make reports or access the IdraGroup Whistleblowing portal in public or in places where the activity on your screen could be seen by other people;
- access the IdraGroup Whistleblowing portal only via a secure internet connection and a private network, so as to protect your internet traffic before it reaches the platform.

4 Standards of Conduct in Relations with Customers

4.1 Sales Contracts

The Company's contracts and communications to customers (including any advertising messages) are based on completeness, transparency and reliability.

Furthermore, contracts comply with the regulations in force and are complete, so as not to overlook any element relevant to the customer's decision.

The integrated management system procedures, with particular reference to

- ***P0701 - Communication, Participation, Consultation***
- ***P0802 - Sales***

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

4.2 Conduct towards Customers and Customer Satisfaction

The Company's conduct towards its customers is based on helpfulness, respect and courtesy, with a view to a relationship of cooperation and a high level of professionalism.

In accordance with the principles of impartiality and equal opportunities, the Company undertakes not to discriminate arbitrarily against its customers.

The Company also undertakes not to use misleading or untruthful promotional tools and to adhere to the truth in advertising, commercial or any other type of communication.

The Company undertakes to respond to suggestions and complaints from customers using appropriate and timely communication systems (for example, telephone services, e-mail addresses, etc.).

The scope of application may develop and evolve in line with market developments, the expectations and interests of interested parties and business risks, as identified and documented in ***S040001 - Context Analysis, Interested Parties, Risks***, which is updated annually.

The integrated management system procedures, with particular reference to

- ***P0701 - Communication, Participation, Consultation***
- ***P0802 - Sales***

<p style="text-align: center;">CODE OF ETHICS</p>	Author:	IMS Manager	R050201	
	Approved by:	Management	Rev. 11	16/10/2026
	Document type:	PUBLIC		Page 20/33

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

4.3 Quality of Products and Services

The Company undertakes to provide products and services that meet the customer's reasonable expectations and, in compliance with safety principles, to guarantee adequate quality standards for the services and products offered on the basis of predefined levels.

The scope of application may develop and evolve in line with market developments, the expectations and interests of interested parties and business risks, as identified and documented in S040001 - Context Analysis, Interested Parties, Risks, which is updated annually.

Maintaining the certification of the integrated management systems in accordance with the standards:

- UNI EN ISO 9001: 2015
- UNI EN ISO 14001: 2015
- UNI ISO 45001: 2018

This is evidence of the organisation's constant commitment in this field.

4.4 Insurance

The Company undertakes to protect its assets and human resources by taking out appropriate civil liability insurance policies with leading Insurance Companies, in order to guarantee compensation for any damage suffered by them in the course of company activities or as a result of fortuitous events.

In this respect, relations with such insurance providers are based on the utmost transparency and fairness, the Company undertaking to promptly transmit any information concerning the occurrence of claims, both as regards the communication of all the elements necessary for risk assessment and as regards the determination of the damages to be compensated.

The Company keeps, and periodically updates, a summary sheet of all the insurance contracts in force for consultation by internal and external control bodies.

5 Standards of Conduct in Relations with Suppliers

5.1 Compliance with the Law

The Company expressly requires suppliers that have contractual relationships with it to act in compliance with human rights, workers' rights and environmental rights.

Specifically, and by way of example, the Company requires suppliers to refrain from using child or juvenile labour and from discrimination, abuse or coercion against workers, and to comply with environmental legislation.

The integrated management system procedures, with particular reference to

- **P0801 - Supplier Selection, Evaluation, Qualification – Procurement**
- **P0812 – Contracting**

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

5.2 Supplier Selection

Relations with suppliers are governed by this Code of Ethics and by internal purchasing procedures. Purchasing processes are based on seeking the maximum competitive advantage for the Company and on granting equal opportunities to every supplier. They are also based on mutual loyalty, transparency and cooperation.

In particular, the Company's collaborators assigned to these processes are required to:

<p style="text-align: center;">CODE OF ETHICS</p>	Author:	IMS Manager	R050201	
	Approved by:	Management	Rev. 11	16/10/2026
	Document type:	PUBLIC		Page 21/33

- Not preclude any supplier meeting the required requirements from the opportunity to compete for the award of offers, adopting objective and documentable criteria in selecting the shortlist of candidates;
- Ensure sufficient competition for each tender, for example by considering, where possible, at least three companies, professionals or entities when selecting the supplier; any departure from this procedure must be adequately justified and is permitted for purchases with a total value of less than € 5,000.

The selection of suppliers and the determination of purchasing conditions are based on an objective assessment of quality, price and the ability to provide and guarantee an adequate level of service, including after-sales support and product warranty. Specifically, employees, collaborators, agents, business introducers or any other party who may act in the name and on behalf of the Company may not:

- Receive any form of consideration from anyone for performing an act within their duties or contrary to the duties of their office;
- Accept any form of undue influence from third parties unrelated to the Company, and not authorised by it for this purpose, in taking decisions relating to the selection of suppliers.

The integrated management system procedures, with particular reference to

- **P0801 - Supplier Selection, Evaluation, Qualification – Procurement** para. 4.2.2 bis - Management of TISAX-relevant Suppliers
- **P0812 – Contracting**

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

5.3 Protection of Ethical Aspects in Supply

Should the Company become aware that a supplier, in carrying out its activities for the Company, has engaged in conduct not in line with the general principles of this Code of Ethics, the Company is entitled to take appropriate measures, up to and including precluding any further opportunities for collaboration.

To guarantee maximum transparency and efficiency of the purchasing process, the Company provides for:

- The separation of roles between the unit requesting the supply and the unit entering into the contract;
- Adequate traceability of the choices made, through the retention of information and of the official tender and contractual documents for the periods laid down by the regulations in force.

The conclusion of a contract with a supplier must always be based on relationships of the utmost clarity, avoiding, where possible, forms of dependency.

Thus, by way of example and without limitation, long-term binding projects with short-term contracts requiring continual renewals with price revisions are to be avoided, as are consultancy contracts without an adequate transfer of know-how, exclusive contracts, or contracts that preclude the possibility of assigning tasks to other, more qualified professionals.

When assigning tasks to consultants, it is mandatory to verify a high level of professional competence in relation to the content of the service requested, as well as possession of the legal requirements and qualifications necessary for its performance.

When assigning tasks or requesting quotations, it is always mandatory for the supplier to sign a confidentiality statement, or an undertaking not to use company information and data other than for the performance of the supply or the commercial offer.

For suppliers receiving information classified as Confidential or Highly Confidential (TISAX-relevant Suppliers), this confidentiality statement is replaced by the agreement templates differentiated by classification level set out in S080107, as provided for in P0801, para. 4.2.2 bis.

<p style="text-align: center;">CODE OF ETHICS</p>	Author:	IMS Manager	R050201	
	Approved by:	Management	Rev. 11	16/10/2026
	Document type:	PUBLIC		Page 22/33

The fees of consultants, agents or representatives and partners must be agreed and determined in writing only.

No payment or fee of any kind may be made in cash or in kind.

The integrated management system procedures, with particular reference to

- **P0801 - Supplier Selection, Evaluation, Qualification – Procurement**
- **P0812 – Contracting**
- **P0817 - Access**

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

5.4 Prohibition on Trading in Counterfeit Material

The Italian regulatory framework for combating counterfeiting is particularly advanced.

The Company undertakes to strictly comply with the associated requirements, in particular:

- Legislative Decree 30/2005, as amended by Legislative Decree No. 131/2010 (the so-called Industrial Property Code)
- Law No. 99/2009 (Provisions for the development and internationalisation of businesses, and on energy)
- EU legislation, in particular:
 - Council Regulation (EC) No. 207/2009 on the Community trade mark,
 - Regulation (EU) 608/2013 of the European Parliament and of the Council concerning customs enforcement of intellectual property rights;
 - Directive 2004/48/EC, transposed by Legislative Decree No. 140 of 2006, on the enforcement of intellectual property rights.

In particular, since the interest protected by the legislation is the economic order with regard to fairness and morality in trade, the Organisation ensures the honesty of commercial exchanges against the risk of fraud in the circulation of products by adopting active policies aimed at preventing goods bearing misleading marks from being placed on the market.

The policy defined by the Organisation's Top Management:

- Focuses on preventing the purchase, acceptance and distribution of fraudulent/counterfeit parts, through the definition and constant updating of the fraudulent/counterfeit parts control plan, which documents the processes used for risk mitigation, elimination and reporting.
- Guarantees a warranty of at least 1 year for each part sold/installed.
- Assesses suppliers thoroughly, carefully weighing supply risks and, in particular, tracing the supply chain wherever possible.
- Tests products upon receipt, both for minimum requirements and for the optional areas determined by the customer,
- Under no circumstances shall any product found to be counterfeit be returned to the supplier, and the authorities must be informed.

5.5 Contracts and Other Legal Documents

Valid and enforceable legal documentation enables the Company to achieve its business objectives and protects it from serious business, legal and ethical risks. In the absence of adequate legal documentation, it is difficult to enforce a commercial agreement in the event of a dispute or controversy; it may even be impossible to determine revenue correctly in accordance with accounting standards, or to hold a third party liable towards IDRA S.r.l.

Financial resources must be managed in strict compliance with the powers granted and with any specific authorisations for carrying out particular transactions. For the accuracy of financial reporting, it is essential that the Company's books and records reflect all transactions accurately and honestly. The results of the Company's transactions must be recorded in accordance with legal requirements and generally accepted accounting principles. All entries must be supported by appropriate

documentation. Examples of Company documents include financial statements, travel and expense reports, purchase and sales documentation and internal management reports. It is prohibited to falsify or omit any transaction that could give rise to an improperly recorded asset, liability, income or expense.

It is not permitted to arrange for funds to be paid or received in a location other than the actual tax jurisdiction.

The Company has adopted specific internal written procedures to establish and govern the correct performance of administrative and accounting activities.

Services provided to the Company by intermediaries such as consultants, advisers, agents, specialists or distributors must be documented. Payments to such third parties must be carefully specified so as to correspond to the services provided, and must be duly recorded in the Company's accounting books.

6 Standards of Conduct in Relations with Shareholders and Banks

6.1 Corporate Governance

The Company works to ensure that the shareholders' participation in decisions within their competence is guaranteed and informed, promotes equal and complete information and protects their interests.

The corporate governance system adopted by the Company complies with the law and is mainly aimed at:

- Meeting the legitimate expectations of all the components of ownership, with particular attention to minority shareholders;
- Controlling risks;
- Ensuring the regularity of management operations;
- Informing the company's stakeholders with the utmost transparency;
- Avoiding any type of transaction to the detriment of creditors and other stakeholders.

The scope of application may develop and evolve in line with market developments, the expectations and interests of interested parties and business risks, as identified and documented in S040001 - Context Analysis, Interested Parties, Risks, which is updated annually.

Maintaining the certification of the integrated management systems in accordance with the standards:

- UNI EN ISO 9001: 2015
- UNI EN ISO 14001: 2015
- UNI ISO 45001: 2018

This is evidence of the organisation's constant commitment in this field.

The integrated management system procedures, with particular reference to **P0701 - Communication, Participation, Consultation**

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

6.2 Management

Management is responsible for the functions and responsibility of strategic and organisational direction, as well as for verifying the existence of the controls necessary to monitor business performance.

The Company's Management is required to:

- Play an active role in their assignment, thereby enabling the Company to benefit from their expertise;
- Attend meetings on a continuous basis;

- Disclose any situation in which they hold an interest, on their own account or on behalf of third parties, that involves them, refraining from taking part in the decision-making process when such situations arise;
- Keep confidential the documents and information acquired in the performance of their duties;
- Always give priority to the interest of the Company over the interest of any individual party.

Management is composed of members such as to guarantee, by number and standing, that their judgement can carry significant weight in board decision-making.

Management contributes its specific expertise to board discussions, so as to encourage an examination of the topics under discussion from different perspectives and the consequent adoption of considered and informed resolutions aligned with the corporate interest.

6.3 Sole Director

The Sole Director:

- Contributes to formulating company strategies in collaboration with the General Manager.
- Supervises the activities of the General Manager and the Executives;
- Has the power to hire and dismiss Executives.
- Verifies the implementation of his/her instructions and resolutions;
- Approves the company's financial statements
- Chairs the Shareholders' Meeting and holds the powers of legal representation of the Company.

6.4 The Board of Statutory Auditors

The procedure for appointing the board of statutory auditors, with two alternate members, is based on the utmost transparency.

In particular, the lists of candidates are filed at the registered office (accompanied by comprehensive information on their personal and professional characteristics and the positions they hold) and are made known to all of management at least 10 days before the date scheduled for the meeting.

6.5 The Audit Firm

In order to guarantee the full independence of judgement of the firm responsible for auditing the financial statements, any consultancy assignments to be entrusted to the same audit firm must be authorised, on a case-by-case basis, by Company Management, which verifies the absence of conflicts of interest.

6.6 Financial Communication

The Company pursues its mission while ensuring, at the same time, full transparency of the choices made.

Furthermore, the Company provides all the information necessary to enable the Shareholders to take informed decisions.

All the Company's financial communication is characterised not only by mere compliance with regulatory provisions, but also by clear language, comprehensiveness and timeliness.

6.7 Enhancement of the Shareholders' Investment

The Company strives to ensure that its economic/financial performance is such as to safeguard and increase the value of the business, in order to adequately remunerate the risk that the Shareholders take by investing their capital.

7 Standards of Conduct towards the Environment

IDRA S.r.l. recognises environmental protection as a fundamental value and undertakes to carry out all its activities in full compliance with the environmental legislation in force, and contributes

constructively to ecological sustainability in all its activities, taking into account the rights of the people living in the surrounding area and of future generations.

The Company's strategies and operational management are based on the principles of sustainable development, with constant attention to ensuring that activities are carried out with respect for the environment and public health, in accordance with the relevant national and international directives.

The environment is a primary asset that the Company is committed to safeguarding; to this end, it plans its activities seeking a balance between economic initiatives and essential environmental needs. The Company is therefore committed to improving the environmental and landscape impact of its activities and to preventing risks to populations and the environment, not only in compliance with the legislation in force, but also taking into account the development of scientific research and best practices in this field on a voluntary basis.

For this reason, the Company has adopted an Environmental Management System compliant with the requirements of ISO 14001:2015, as evidence of its systematic attention to the environmental impacts of its operations.

Safeguarding the environment is considered an essential priority: the principles of sustainable development and pollution prevention are integrated into all company decisions. Employees, collaborators, suppliers and partners are required to strictly comply with environmental laws and IDRA's internal policies, actively contributing to the continual improvement of the Company's environmental performance.

The Company is aware that the environment can represent a competitive advantage in an increasingly broad and demanding market in terms of quality and conduct.

The Company's strategy is based on investments and activities that meet the principles of sustainable development; in particular:

- Allocating a significant share of investments to the responsible use of energy sources and, compatibly with its production and development requirements, to renewable sources;
- Promoting actions and behaviour that minimise the environmental impact of its activities and that regard the environment as a strategic variable.

The Company promotes the following environmental policy tools:

- Voluntary agreements with institutions and trade associations;
- Environmental awareness-raising and training activities for collaborators, aimed at disseminating initiatives internally and increasing the skills and professionalism of employees;
- Programmes for the rational use of energy.

IDRA S.r.l. undertakes to ensure the sustainable development of its activities in compliance with environmental regulations and laws, with a view to minimising environmental impact.

Internal operating systems are in place, which must always be observed and improved, to identify, label and manage chemical and hazardous materials that may pose a danger to the environment, and to ensure their safe management, handling, storage, recycling or reuse and disposal.

The integrated management system procedures, with particular reference to

- **P0706 – Maintenance**
- **P0808 - Emergencies**
- **P0809 - Monitoring and Assessment of Environmental Aspects**
- **P0810 - Waste**
- **P0811 - Emissions**

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

The environmental standards of conduct that IDRA adopts and promotes as an integral part of this Code of Ethics are set out in detail below.

7.1 Reduction of Plant Energy Consumption

IDRA S.r.l. is committed to reducing the energy impact of its production activities through the efficient use of energy and the optimisation of internal processes. Advanced low-consumption technologies and monitoring systems are adopted to constantly control and reduce the plant's energy requirements.

The Company actively pursues energy savings by avoiding energy waste in every department and introducing innovative solutions to maximise efficiency. In addition, IDRA favours the use of renewable sources and high energy-efficiency systems to power its production processes, thereby reducing dependence on fossil fuels and helping to reduce greenhouse gas emissions.

These measures not only ensure compliance with energy consumption regulations, but also represent a competitive advantage and a concrete example of the Company's commitment to environmental sustainability.

7.2 Low Energy Consumption Solutions for Products

Product innovation in the Company is guided by the principle of environmental sustainability: the Company continuously invests in research and development to design die casting machinery and solutions with reduced energy consumption.

Every new product is designed with the aim of guaranteeing high performance with minimum energy absorption, so as to reduce the environmental impact over its entire life cycle. During the design phase, the **Life Cycle Thinking** approach is adopted, integrating Life Cycle Assessment (LCA) to identify opportunities for reducing the environmental impacts of products from the earliest stages.

The Company promotes the use of sustainable materials and high-efficiency components, ensuring that its solutions are geared towards energy saving without compromising their reliability or quality. Thanks to these low-consumption solutions, customers can in turn optimise their own environmental performance, in line with the Company's philosophy of disseminating the best sustainability practices in the sector.

7.3 Monitoring and Reduction of Water Consumption

Aware of the scarcity of water resources, the Company pays close attention to monitoring and systematically reducing water consumption at its plants.

Control programmes are implemented to regularly measure the water supply and the use of water in production processes, in order to identify areas for improvement and reduce any waste.

The Company invests in water efficiency technologies and measures, such as closed cooling circuits and recirculation systems, reducing the need to draw new water from outside. In compliance with regulations and ISO 14001 principles, IDRA sets annual targets for reducing water consumption and raises staff awareness of the responsible use of water.

Safeguarding surface water and groundwater resources is an integral part of the Company's commitments, pursued also by preventing accidental spills of hazardous substances that could contaminate water. Through these measures, the Company contributes to protecting the aquatic ecosystem and preserving a resource that is vital to the community.

7.4 Water Reuse and Wastewater Management

The Company actively promotes the reuse of water in its processes and the responsible management of wastewater, in line with the best environmental standards.

Where technically possible, the water used in production cycles is recovered, treated and returned to the process, reducing the volume of discharges and the consumption of new water.

The Company has installed wastewater treatment systems that ensure compliance with legal parameters before discharge into the environment, minimising the impact on the surrounding aquatic ecosystems. Measures are studied and applied to use treated wastewater for secondary purposes

(for example, for non-critical industrial uses or for irrigating internal green areas), so as to make the most of every water resource used.

The Company operates on the principle that every drop of water saved or reused contributes to protecting the environment: for this reason, it works constantly to increase water recovery and minimise discharges.

These water circular economy practices reflect the Company's commitment to minimising its water footprint and protecting the biodiversity associated with aquatic environments.

7.5 Reduction of Greenhouse Gas Emissions

The Company recognises that climate change is one of the most significant challenges of our time and is committed to progressively reducing its greenhouse gas (GHG) emissions. Through constant monitoring of its carbon footprint and the adoption of low-impact technologies, the Company works to contain direct emissions from production processes and indirect emissions related to energy use and value chain activities

The Company invests in high-efficiency systems, favours the use of renewable energy and promotes operating practices that reduce the consumption of fossil fuels, thereby contributing to international climate change mitigation goals.

The Company sets measurable targets for reducing CO₂ and other greenhouse gas emissions and communicates its progress to stakeholders through transparent tools such as environmental reports. This approach confirms the Company's determination to position itself as a responsible industrial player, capable of combining economic growth with a concrete contribution to the ecological transition.

7.6 Control and Reduction of Atmospheric Emissions

Air quality is a central concern for the Company, which adopts a proactive approach to monitoring and reducing the atmospheric emissions resulting from its activities.

The Company has implemented control measures for gaseous emissions (for example CO₂ and other greenhouse gases) and for emissions of local air pollutants (such as dust and volatile compounds), in compliance with regulatory limits and often with even stricter standards.

Through the installation of abatement systems and the adoption of low-impact processes, the Company ensures that emissions are constantly kept under control and works towards reducing them over time. Particular attention is paid to pollution prevention: the Company carries out preliminary assessments of the environmental impact of new processes or plant modifications in order to avoid increases in emissions.

In addition, the Company has set measurable targets for mitigating its contribution to climate change, committing to progressively reduce the carbon footprint of its operations and of the products it supplies.

Thanks to constant technological and managerial improvement, the Company pursues environmental excellence also in terms of air quality, aware that cleaner air means well-being for the environment and for the community.

7.7 Sustainable Management of Air Conditioning Systems

Aware of the environmental impact resulting from the use of air conditioning systems, the Company adopts policies aimed at reducing the associated energy consumption and emissions. The Company has implemented a sustainable management plan for its air conditioning and cooling systems, which provides for:

- the use of high energy-efficiency equipment,
- periodic maintenance to guarantee optimal performance,
- the gradual replacement of traditional refrigerants with fluids with a low global warming potential (GWP), in accordance with the relevant European regulations (F-gas Regulation).

In this way, the Company reduces not only its electricity consumption but also the risk of releasing substances harmful to the environment and the climate into the atmosphere. The commitment also extends to raising staff awareness of the correct use of air conditioners and to evaluating alternative solutions, such as natural ventilation systems and renewable energy systems.

This integrated approach guarantees comfort in the workplace, plant safety and a lower overall environmental impact, in line with the philosophy of efficiency and sustainability pursued by the Company.

7.8 Waste Reduction and Promotion of Recycling

The Company adopts a waste management model based on the principles of minimisation, reuse and recycling, with the aim of reducing the impact of its waste on the environment as far as possible. Waste generation is constantly monitored and analysed, identifying the production phases in which the generation of waste can be prevented or limited.

The Company sets waste reduction targets every year and actively involves employees in achieving them, promoting a corporate culture focused on reducing waste.

Internal material recovery and recycling systems are implemented: for example, processing residues and secondary raw materials are returned to the production cycle where feasible, so as to maximise reuse and reduce landfill disposal.

The Company also encourages separate waste collection in all work areas and collaborates with specialised partners for the recycling of waste that cannot be reused internally. In line with its commitment to circularity, the Company explores design solutions that reduce waste generation at source and supports research projects aimed at finding new uses for waste materials.

This integrated approach ensures responsible and transparent waste management, as also attested by the company policies that provide for recycling and recovery “wherever possible” as standard practice. Through waste reduction and the promotion of recycling, the Company contributes to the conservation of natural resources and the reduction of pollution, in accordance with its own environmental standards and the expectations of society.

7.9 Control and Reduction of Noise Emissions

Attention also extends to containing the noise emissions generated by the plant, so as to safeguard both workers and local communities.

7.10 Protection of Biodiversity

The Company is committed to preventing and mitigating any negative impact on biodiversity resulting from its industrial activities and from the value chain of its products.

At the local level, the Company takes precautions to safeguard the ecosystems around its production sites, ensuring that emissions, waste and discharges do not harm the local flora and fauna. For example, spills of polluting substances into the soil or water are strictly avoided, and atmospheric emissions are kept within thresholds that do not alter the external environmental balance.

The Company also integrates biodiversity considerations into its design and procurement decisions: it favours suppliers that adopt sustainable practices and raw materials from responsible sources, so as to reduce the impact on natural habitats throughout the entire product life cycle.

Internal awareness-raising on these issues is ongoing: the Company promotes a culture in which every employee is aware of the value of biodiversity and of the importance of ecologically responsible behaviour.

This set of actions ensures that industrial growth takes place with respect for the balance of ecosystems and biological richness, confirming the Company as a responsible player towards the environment in the broadest sense, both at plant level and at product level.

7.11 Product End-of-Life Management

The Company recognises its responsibility even beyond the sales phase, actively committing itself to the sustainable end-of-life management of the products it manufactures.

In the design phase, the principles of Extended Producer Responsibility (EPR) are followed: this means that every machine or plant is designed taking into account its ease of disassembly, recyclability and impact once its operating cycle has ended.

The Company constantly optimises the technological and energy characteristics of its products in order to extend their useful life and facilitate maintenance, upgrading or reconditioning operations, thereby postponing their end of life and reducing the need for disposal.

The Company promotes circularity by organising and supporting take-back and buy-back programmes for decommissioned equipment, encouraging customers to return goods at the end of their use so that they can be properly recycled or reused.

In collaboration with specialised partners, the Company ensures that the materials recovered from end-of-life products (metals, electronic components, oils, etc.) are recycled or disposed of in accordance with the best environmental practices, minimising the amount of waste sent to landfill.

In this way, the Company confirms its proactive role in reducing the overall environmental impact of the sector, extending its sustainability criteria to the final phase of its products' life cycle and helping to create a more sustainable industrial future for generations to come.

8 Standards of Conduct towards Other Parties

8.1 The Community

IDRA is aware of the effects, including indirect ones, of its activities on economic and social development and on the general well-being of the community, as well as of the importance of social acceptance by the communities in which it operates.

For this reason, it intends to conduct all its activities with respect for local and national communities and to support initiatives of cultural and social value, also with a view to improving its own reputation and social acceptance.

The scope of application may develop and evolve in line with market developments, the expectations and interests of interested parties and business risks, as identified and documented in S040001 - Context Analysis, Interested Parties, Risks, which is updated annually.

8.2 Public Administration, Institutions and Authorities

Relations between IDRA and the Public Administration must be managed in a unified manner, i.e. the persons representing IDRA must receive a specific mandate, either through the system of delegations and sub-delegations within the scope of the powers granted or by virtue of specific written appointments.

The assumption of commitments towards the Public Administration, Institutions and Authorities (e.g. the Electricity and Gas Authority, the Antitrust Authority, the Data Protection Authority, etc.) is reserved exclusively to the designated and authorised company functions, in the strictest compliance with the applicable laws and regulations, and such commitments may in no way compromise the integrity and reputation of the Company.

For this reason, the documentation relating to contacts with the Public Administration must be collected and retained.

Relations with the regulatory bodies of the free energy market are based on transparency and constructive cooperation. In accordance with this principle, the Company does not deny, conceal, manipulate or delay any information requested by the Authorities and other regulatory bodies in the exercise of their inspection functions, and actively cooperates during investigative proceedings.

Employees or representatives of the Company must not promise or offer to public officials, or to employees of the Public Administration or other Public Institutions in general, money, goods or other benefits of any kind in order to promote and further their own interests or those of the Company, or to compensate or reward them for an act of their office, or to obtain the performance of an act contrary to the duties of their office.

In the course of a business negotiation, request or commercial relationship with the Public Administration, no employment and/or business opportunities that could personally benefit employees of the Public Administration may be considered or proposed, nor may confidential information be solicited or obtained that could compromise the integrity or reputation of either party.

Acts of business courtesy, such as gifts or forms of hospitality, or any other form of benefit, are permitted only if they are of modest value and such as not to compromise the integrity and reputation of the parties, and such that they cannot be interpreted by an impartial third-party observer as acts intended to obtain advantages and favours improperly. In any case, such acts must always be authorised and adequately documented.

Any activity, whether direct or through an intermediary, aimed at influencing independence of judgement or securing any advantage for the Company is prohibited.

Any employee who directly or indirectly receives offers of benefits from public officials, or from employees of the Public Administration or other Public Institutions in general, must immediately report this to the Supervisory Body, if an employee, or to their company contact person, if a third party.

Where the Company has to enter into voluntary agreements with local Administrations by way of compensation and/or within the framework of agreements, it undertakes to determine the amounts to be paid on the basis of the principle of fairness.

The scope of application may develop and evolve in line with market developments, the expectations and interests of interested parties and business risks, as identified and documented in S040001 - Context Analysis, Interested Parties, Risks, which is updated annually.

8.3 Political Parties, Trade Unions and Associations

It is prohibited to make contributions to political parties, committees, public organisations or political candidates.

The Company refrains from exerting any direct or indirect pressure on political figures (for example, by granting the use of Company facilities, accepting recommendations for recruitment, consultancy contracts, etc.).

8.4 Contributions and Sponsorships

Sponsorship activities, which may concern social, environmental, sporting, entertainment and artistic matters, are intended only for events that offer a guarantee of quality, whether local, national or international in scope, that increase the prestige and visibility of the Company among actual and potential customers, or that involve a significant number of citizens, in particular those for which the Company can collaborate in the planning, so as to guarantee their originality and effectiveness.

In any case, in choosing which proposals to support, the Company pays particular attention to any possible conflict of interest of a personal or corporate nature.

The Company looks favourably on, and where appropriate supports, social and cultural initiatives, including through contributions to foundations whose activities are aimed at the advancement of the individual and the improvement of quality of life.

Any type of contribution must be made in strict compliance with the law and the provisions in force and must be adequately documented.

8.5 Gifts, Presents, Benefits

No form of gift is permitted that could even merely be interpreted as exceeding normal commercial or courtesy practices, or that is in any way aimed at obtaining favourable treatment in the conduct of any activity connected with the Company.

In particular, any form of gift to Italian or foreign public officials, auditors, board members of the Company and its subsidiaries, statutory auditors or their family members that could influence independence of judgement or induce them to secure any advantage is prohibited.

<p>CODE OF ETHICS</p>	Author:	IMS Manager	R050201	
	Approved by:	Management	Rev. 11	16/10/2026
	Document type:	PUBLIC		Page 31/33

It should be noted that “gift” means any type of benefit (free participation in conferences, the promise of a job offer, etc.). Gifts offered – except those of modest value – must be adequately documented to allow checks and must be authorised by the function manager, who shall notify the Supervisory Body accordingly.

This rule, which admits no exceptions even in those countries where offering valuable gifts to business partners is customary, concerns both gifts promised or offered and gifts received. Company collaborators who receive presents or benefits not covered by the permitted cases are also required, in accordance with the established procedures, to notify the Supervisory Body, which assesses their appropriateness and informs the requester of the Company’s policy on the matter.

9 Communication and Training

The Code of Ethics is brought to the attention of internal and external stakeholders through dedicated communication activities (for example, providing all collaborators with a copy of the Code of Ethics, dedicated sections on the website and on the company server, the inclusion of an information note on the adoption of the Code of Ethics in all contracts, etc.).

In order to ensure that all the Company’s collaborators correctly understand the Code of Ethics, a training plan aimed at promoting knowledge of its principles and rules will be drawn up, also on the basis of the guidance of the Supervisory Body.

The training plan also includes modules dedicated to IT risk awareness and to correct practices for managing classified information, in accordance with Art. 21, paragraph 2, letter g) of Legislative Decree 138/2024 (NIS2) and with P0702 - Onboarding, Training, Awareness, Competence.

The integrated management system procedures, with particular reference to

- **P0701 - Communication, Participation, Consultation**
- **P0702 - Onboarding, Training, Awareness, Competence**
- **P0817 - Access**

Together with the associated annexes and intermediate checks, they further reinforce this evidence.

9.1 Reporting Obligations

All Recipients of the Code are required to promptly report to Company Management any conduct contrary to the provisions of the Code itself, the Model, legal provisions and internal procedures.

The Company shall promptly investigate all reports and take appropriate action. Any question or information reported will be handled with care by Company Management.

We remind everyone that communications or reports must always be made truthfully, clearly and completely, and must not be made for any purpose other than those provided for by the Code of Ethics.

Anyone who raises a sincere concern will not be subjected to retaliation, reduction in pay or any form of harassment.

No employee, at any level, is authorised to take retaliatory action, reduce pay or engage in harassment against another employee for having raised a concern in good faith.

10 Violations of the Code of Ethics

Compliance with the provisions of the Code of Ethics must be considered an essential part of the contractual obligations of employees pursuant to and for the purposes of Article 2104 of the Italian Civil Code.

Violations of the provisions of the Code of Ethics may constitute a breach of the primary obligations of the employment relationship or a disciplinary offence, in compliance with the procedures laid down in Article 7 of the Workers’ Statute, with all the consequences provided for by law, including with regard to the continuation of the employment relationship, and may entail compensation for the damage arising therefrom.

For all other stakeholders with whom the Company has contractual relationships, a violation of the provisions of the Code of Ethics may constitute a breach of contractual obligations, with all the consequences provided for by law, including with regard to the termination of the contract and/or engagement, and may entail compensation for the damage arising therefrom.

The Company undertakes to establish and impose, consistently, impartially and uniformly, sanctions that are proportionate to the respective violations of the Code of Ethics and that comply with the provisions in force governing employment relationships.

In the event of a violation of any Company policy, or of knowingly authorising a violation, the employee may be subject to disciplinary action, including dismissal, and to compensating the Group for any losses arising from their actions.

Furthermore, where applicable, a violation of any of these policies may result in legal action against the employee by the Group, or in a report to the competent state authorities.

A violation of the provisions of this Code by any recipient (including external companies/personnel, e.g. suppliers, contractors/subcontractors, agents, associates, customers, consultants, etc.) shall constitute a serious breach which, depending on its severity, may justify the termination of the contract/collaboration with the Company for breach of contract.

11 Final Provisions

This Code is a founding element of the Organisation and Management Model pursuant to Legislative Decree 231/01, and as such its approval and updating process follows the provisions set out therein.

11.1 Implementation of the Code of Ethics and Controls

The Company undertakes to communicate to all Recipients the values and principles contained in the Code, and to ensure its internal and external dissemination, by means of: - distribution to all members of the Corporate Bodies and to employees; - posting in an accessible place; - making it available to third-party recipients and to any other party upon free request to the e-mail address info@idragroup.com. All employees, directors, shareholders, auditors, consultants and all those who work for the Company, whatever their relationship with it, even if temporary (e.g. agency staff, trainees, etc.), as well as key suppliers, must read the Code and undertake to follow the requirements and rules contained therein.

12 Related Documents

- POL050201 - Integrated Management System Policy
- POL070501 - Data Classification and Security Policy
- S050101 - Idra Company Organisation Charts
- S040001 - Context Analysis, Interested Parties, Risks
- P0701 - Communication, Participation, Consultation
- P0702 - Onboarding, Training, Awareness, Competence
- P0704 - Internal & External Documentation
- P0705 - HW and SW Information Systems
- P0706 - Maintenance
- P0707 - Whistleblowing
- P0800 - Operational Control
- P0801 - Supplier Selection, Evaluation, Qualification – Procurement
- S080107 - Confidentiality_Agreement_ TISAX-differentiated NDA
- P0802 - Sales
- P0803 - Design and Development
- P0805 – Production
- P0806 - Final Tests, Inspections and Acceptance Tests
- P0807 - After-Sales Service
- P0808 - Emergencies
- P0809 - Monitoring and Assessment of Environmental Aspects
- P0810 - Waste
- P0811 - Emissions
- P0812 - Contracting
- P0813 - Health Surveillance
- P0814 - Higher-Risk Categories
- P0815 - Hazardous Substances
- P0816 - PPE
- P0817 - Access
- P0902 - Audit

Company Management

