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## PRELIMINARY

Farma Srl (hereinafter called the Company) within their activity and conducting of business take on as inspiring principles, respect towards the law and norms ruled by the Countries in which they operates, besides internal norms, in a legal framework, correctness, transparency, confidentiality and respect towards the dignity of the person.

The Company, moreover, aims to look for competitiveness in the market by respecting the norms on the same and to promote, with a view to social responsibility and environmental protection the correct and responsible use of resources.

The objectives of growth in production and market share, as well as the strengthening of the capacity to create value, are pursued by ensuring adequate standard decision-making and operational security structures and processes for the development of new businesses, the efficiency of selection mechanisms and business management, quality of risk management and measurement systems.

The ethical principles that will be set out in this Code of Ethics are relevant to the prevention of crimes under Legislative Decree 231/2001 and constitute an essential element of the preventive control system.

The Code of Ethics is an effective means of preventing irresponsible or unlawful behavior by those who work in the name and on behalf of the Company because it introduces a clear and explicit definition of the responsibilities of each business operator to those who are directly or indirectly involved in 'business activity i.e. customers, suppliers, associates, employees, partners, public institutions and anyone else interested in the business.

## ADOPTION

This Code of Ethics has been adopted by the Company since 01/09/2017.

## SPREAD

This Code is brought to the attention of every member of the Board of Directors, of all employees, members and of all those who establish relationships with the Company through specific information and communication activities.

The present Code of Ethics is given extensive internal dissemination, and on the corporate website, and is available to any interlocutor of the Company.

Each employee of the Company is required to know and comply with the provisions of the Code; the Company carefully monitors compliance with the Code, providing adequate information, prevention and control tools and intervenes, where appropriate, with corrective actions.

## MODIFICATIONS AND UPDATE

The Code should be seen as a tool that can be modified and supplemented by external and / or internal changes to the Company in order to ensure consistency between what is stated and the behaviors to be followed.

## RECEIVERS AND TRAINING

The Company, in cooperation with the Supervisory Body, undertakes to spread the behavioral principles contained in this Code so that they are applied in current choices and disseminates the ability and awareness to recognize, analyze and resolve the recurring ethical aspects of organizational level.

The provisions contained in the Code must be complied with by the corporate bodies, the Management and by those who work for the Company. In addition, employees, consultants, agents, prosecutors and anyone acting in the name and on behalf of the Company are required to comply with the Code. These subjects, each within their responsibilities, in accordance with the principles of sound and prudent management and in compliance with national and Community laws, as well as internal policies, plans, regulations and procedures, must contribute to the ethical management of the Company and to the application of its principles and self-regulation criteria.

Those who occupy positions of responsibility are required to be examples of their employees, to address them to observe the Code and, more generally, to the Model, to supervise their correct application, and to promote compliance with the rules in general. A training plan, as envisaged in the General Part of the Model, must also be prepared for the understanding of the principles, procedures and behaviors set out in this Code.

### TARGET

This Code of Ethics has been developed to ensure that the Company's ethical values are clearly defined and constitute the basic element of corporate culture as well as the standard of behavior of all employees of the Company in conducting business and business affairs. In particular, to define and expound the general ethical values and principles that inform their business activities and relationships with customers, suppliers, associates, employees, collaborators, administrators, public institutions and any other person involved in the Company's business and formalize commitment to behave on the basis of the ethical principles of moral legitimacy, equity and equality, the protection of the person, diligence, transparency, honesty, confidentiality, impartiality, protection of health.

### ETHICAL CODE STRUCTURE AND SCOPE OF APPLICATION

The Code of Ethics consists of the following parts:

- General Ethical Principles;
- Ethical Principles and Good Education towards Employees, Collaborators, Colleagues, Clients, Third Parties, etc.
- Ethical Principles in Corporate Governance;
- Ethical Principles in Relations with Staff;
- the Ethical Principles with regard to third parties;
- Protection of the corporate image;
- Respect for ethical principles and the sanctioning and disciplinary system.

This Code contains all the rights, duties and responsibilities of the Company towards "*bearers of interest*" (employees, suppliers, customers, partners, public authorities, shareholders, etc.).

Compliance with the Code is also subject to:

- representatives of corporate bodies and managers who must comply with all decisions and actions to the Code, disseminate knowledge and promote their sharing by employees and third parties acting on behalf of the Company, such as agents, partners, financial agents (for the sake of simplicity defined as "Intermediaries"); managers must also set up, through their own behavior, a reference model for staff;
- Employees, who are required to act in compliance with the Code and to report to the Supervisory Body any offenses;
- Intermediaries and suppliers of goods and services, who must be properly informed of the Code of Conduct contained in the Code and standardize their behavior throughout the term of the contractual relationship with the Company.

Persons subject to compliance with the Code are defined as "*Recipients*".

### GENERAL ETHICAL PRINCIPLES

#### LEGALITY

Recipients are required to comply with the laws and, in general, the laws in force in their countries of operation. Recipients are also required to comply with Company norms, as implementation of mandatory requirements.

## CORRECTNESS

Recipients are required to comply with the ethical, expert and professional rules applicable to transactions carried out on behalf of the Company. Recipients are also required to comply with Company law, as it implements deontological, expert or professional obligations.

## TRANSPARENCY

Recipients are required to respect transparency, understood as clarity, completeness and pertinence of information, avoiding misleading situations in transactions carried out on behalf of the Company. Recipients are required to comply with Company law as the implementation of the principle of transparency.

## CONFIDENTIALITY

Recipients ensure the confidentiality of the information known for the transactions carried out on behalf of the Company.

Recipients are required to process corporate data and information solely within the framework and for the purpose of their work and, in any case, not to disclose (communicate, disseminate or publish in any way) sensitive information without the express consent of the parties concerned and information reserved without the permission of the Company.

The Addressees of the Code shall keep professional secrecy in respect of any non-public information or information they are aware of owing to their professional activity.

Therefore, without prejudice to the abovementioned general rule, it is stated that they will have to use such data or information solely for the purpose of carrying out their professional activity within the Company and must not disclose it to anyone else than the other professionals who need to be informed for the same purpose, and shall refrain from using such information in their favor. All personal data should be handled with special caution so that only the strictly necessary data can be collected. The security, veracity and accuracy criteria established by the relevant rules shall apply to such data in the strictest respect of confidentiality.

## RESPECT OF THE DIGNITY OF THE PERSON

Recipients respect the fundamental rights of the people to protect their integrity and ensure equal opportunities.

In internal and external relations, conduct that has discriminatory content based on political and trade union opinions, religion, racial or ethnic origin, nationality, age, sex, sexual orientation, health status and generally any intimate characteristic of the human person are not allowed.

## ETHICAL PRINCIPLES AND GOOD EDUCATION IN RELATION TO: EMPLOYEES, COLLABORATORS, COLLEGES, CUSTOMERS, THIRD PARTIES, ETC.

The Addressees of the Code must always take into account and apply as much as possible the following guidelines:

- "Good day, good evening, please, thank you and a smile do not cost anything, but make the working day and life more beautiful."
- "Just thinking about yourself, nobody needs. Not even to themselves. "
- "Do not admit your mistakes and always seek others in the cause of the disadvantages does not make the working day better. It surely worsens the result of the whole team. "Do not complain, find remedies, everyone is capable of criticizing "- A. Lincoln."
- No-one wants to deny the past, indeed it is thanks to it what we are here today but ... adapting to new needs is a duty of all."
- Only death is a hindrance to goodwill.
- Creating harmony at work is a difficult task, leaving the "world diseases" outside of our Company will be the remedy. Remember every now and then, that we are passing through and that we need everyone; this will make us better and available to our neighbour.

- It is preferable to have an "ignorant" animated by goodwill rather than a clever "indolent".
- Thinking of being the best, does not mean ... being the best. The best "maybe" does not know it, but he is committed to everyone.
- "In the world" many people unfortunately die for starvation, if it goes on this way, many people will soon die for indigestion.
- Workplace safety must be the first thought of everyone at the beginning of the day. Work is a good thing to be protected, security is a duty of all.
- Enthusiasm, modesty and goodwill are the best "tools" to solve all work and life problems.
- Creating unjustified panic is not good for anyone, but not even acting as being deaf or blind, so as not to miss any small, but important signs.
- Remember that the service itself is the only real thing that makes you different from the competitor. Quality is demanded, price is made by the market.
- Remember to involve local workers close to us to increase the efficiency of our service, and always continue to provide a good service at all levels and departments.
- Being able to create new spaces in the Company, aligning what is not strictly necessary to optimize internal costs of both space and organization.
- Create and grow professionals close to us that can autonomously support us in choices.

#### ETHICAL PRINCIPLES UNDER THE CORPORATE GOVERNANCE

The Corporate Governance of the Company is detailed and regulated in the Articles of Association of the Company and in the Company certificate, to which it is mentioned in its entirety.

In any case, as regards Enterprise Corporate Governance, it is vital to harmonize the interests of the primary stakeholders, to define management powers and consistent operating mode of governance, to adopt appropriate and periodic information tools for the Cooperative Societies and to guarantee the right of direct and indirect control, balancing the organizational constraints that result with the need for operational slowness and with sustainable management costs.

Corporate Governance in the Company is a system able to know and co-ordinate the interests of Co-operative Partners and stakeholders while respecting the values of free competition and cooperation.

The Company recognizes and shares what are the main values for achieving this irrefutable purpose:

- the interests of business owners as stakeholders in the system;
- the enhancement of internal people;
- infuse people and teach experience, enthusiasm and will;
- the internal rules system that integrate the reference regulatory system;
- balancing the powers of strategic direction and operational management;
- regulation of potential conflicts of interest;
- the importance of operational governance and internal control systems;
- respect for free competition;
- evaluation of reference markets;
- the system of external and internal controls to the Company.

#### CONFLICT OF INTEREST

Conflict of interest is a situation where the interests of the Company differ from personal interests, close relatives or people with whom it is in business relationship. Such situations should be avoided as they may affect the ability of the Company to judge itself.

Situations that may generate such conflicts should be regulated by prohibitions or preventive authorizations, as appropriate.

### ETHICAL PRINCIPLES IN RELATIONS WITH THE EMPLOYMENT PERSONNEL

The Society respects every person who works, protects moral integrity and promotes professional growth with initiatives to expand skills and competencies, as underlined in the following paragraphs.

Personnel involvement in work, listening to different points of view, consideration of the professional contribution of those who work, achieving the goals of valorisation of people, and are an indispensable condition for achieving the best business results.

The Society offers opportunities for growth without discrimination of gender, age, disability, religious belief, origin, political opinion, sexual orientation.

The principle of equal treatment and exploitation of diversity regulates all phases of professional life and all decisions concerning recruitment, remuneration, career development, dismissal, dismissal are based on skills, competences and merit.

The Company undertakes to take care of the training of staff and to promote participation in specialized and in-depth courses in accordance with their training policies so that the individual's abilities and legitimate aspirations are fully realized in achieving their business goals.

Staff training is planned, in the various business areas, in a diversified manner based on professional development needs and delivered to groups or individually depending on the goals to be achieved

The Company pays special attention and dedicates constant efforts to maintaining a climate of collaboration and harmony between staff. Because of this orientation, behaviors that are contrary to the ethics and image of the Company can not be tolerated both vis-à-vis colleagues and outside interlocutors. Relationships must be managed with loyalty and transparency by avoiding any action likely to compromise the work environment directly or indirectly, while safeguarding the integrity, dignity and reputation of people.

The Company prohibits any kind of harassment against employees, colleagues, and guests. Harassment includes, but is not limited to, behaviors designed to humiliate, insult or intimidate on grounds of sex, ethnicity, sexual orientation, disability, age, religious belief, political opinions.

The Company informs the employee about the characteristics of the duties and function, the remuneration and regulatory aspects, the rules and procedures to be taken to avoid the risks to health and the content of the Code and the disciplinary and sanctioning system.

Through appropriate channels of communication, the relationship between the Management and the Personnel is continuous and collaborative, also requiring those responsible for operating units and all employees, each of them competent, to adopt behaviors consistent with the principles of this Code.

### DUTIES OF EMPLOYEES AND MEMBERS

All staff members and associates are required to act with conscience and diligence in order to comply with the provisions of the Law, the Individual and Collective Work Agreement and this Code, maintaining proper, serious and honest behavior towards their colleagues, towards superior direct and indirect and towards any other external interlocutor, safeguarding and promoting the interests of the Company.

In particular, in carrying out one's business, it is the duty of everyone:

- identify their behavior on observance of the principles of protection and respect of the human person, loyalty, correctness in personal relationships and operational logics set up on integration and inter-working collaboration, on people's empowerment, team spirit and respect for hierarchical and functional relationships in order to pursue business goals;
- avoid operating conflicts of interest, promptly informing the direct superior of any direct or indirect parenting relationships with counterparties that it is about to initiate or manage business relationships on behalf of the Company;
- ban on the use of drugs, even those considered "soft" and on the abuse of alcoholic drinks
- deal with absolute confidentiality of data, specification and information that is possession, avoiding spread or speculative use and in any case, safeguarding the principles of loyalty, correctness and transparency referred to above. Confidential information may be disclosed within the Company's offices

only with regard to those who have an effective need to know them for work reasons and in full respect of the privacy law;

- demonstrate, in the relationships with any other interlocutor with whom he or she is in contact for work, the qualities of moral integrity, avoiding behaviors that may question such quality;
- protect and safeguard the values and assets that have been entrusted to him and contribute to the protection of corporate assets in general, avoiding situations that may adversely affect the integrity and security of such assets;
- avoid using for personal gain, or anyway for improper purposes, resources, goods or materials of the Company;
- refrain from requesting, directly or indirectly, any recommendations and any other favorable treatment contrary to the principles set forth in this Code;
- participate in the internal training activities about the content of the Model and the Code.

All staff members and associates are also required to provide timely information to their superior when they:

- are aware of violations of statutory regulations or regulations or this Code in the corporate context;
- are aware of omissions, negligence or falsification in keeping the accounting or keeping the documentation on which the accounting records are based;
- are aware of any irregularities or malfunctions;

Personnel must feel confident that any fair and transparent actions and any statements aimed at complying with the Company's ethical standards will be protected by the Company itself and the employee will not be subjected to any kind of retaliation and negative consequences.

In addition, an official who has been summoned as a witness in any proceedings involving the Company must feel free to expose the facts in conscience, good faith, and veracity, not wanting the Company to give false testimony in his favor.

#### SELECTION AND RECRUITMENT OF PERSONNEL

Employees, associates and business operators are an indispensable factor for the success of the Company, which protects and promotes the value of human resources in order to improve and enhance the heritage and competitiveness of each's competences.

Recognition of the results achieved, professional potential and expressed skills are central moments of professional development of staff. Selection, training, management and professional development are therefore carried out without discrimination on the basis of merit, competence and professionalism.

By pursuing these principles, the Company ensures the protection of the principle of equal opportunities. The Recipients, in fact, promote respect for the principles of equality and equal opportunities in recruiting and recruiting staff, refusing any form of favoritism, nepotism or clientelism.

The Company puts innovation at the core of its activities, believing that the latter need organizational level of high dynamism and attention to the people who are part of the Company, for customers and for suppliers.

#### MODALITIES OF USING COMPANY EQUIPMENT

The Recipients undertake to preserve in the best possible way all the work tools delivered by the Company (for example: Computer, PC, business phones, Company cars, etc.) and use of these is closely related to the needs of their own working activity.

All business tools must remain in the office / area to which they are dedicated and / or assigned for work, except those owned by the Company, which are given in writing to the collaborator. Employees are required to use the Company's facilities only for the performance of their assigned jobs, and to report timely any unused use of the equipment.

Employees are prohibited from acting by means of business means, whether they are computerized, technical, or any other type, for the purpose of achieving personal ends or in competition with their business activities.

Employees are allowed to use the equipment and / or material of the Company outside the facilities of the Company only when used for business reasons and with prior authorization.

### SECURITY, SAFETY OF HEALTH AND WORKING CONDITIONS

The Company guarantees the physical and moral integrity of its employees, working conditions respectful of individual dignity and safe and healthy work environments, in full compliance with current legislation on the prevention of accidents at work and protection of workers.

The Company carries out its business on technical, organizational and economic conditions to ensure that adequate accident prevention and a healthy and safe working environment are ensured.

The Company is committed to spreading and consolidating a culture of security among all its employees, developing awareness of the risks and promoting responsible behaviors by all its employees.

The Company will be equipped with the specific organization, management and control model (including hygiene and safety at work) in accordance with the applicable regulatory parameters. The model is formalized through formal documents where the basic principles and criteria are based on which decisions on all types and levels of health and safety at work are taken.

The inspirational principles in this area are:

- (a) avoid the risks;
- (b) assess the most significant risks that can not be avoided;
- (c) adapting work to man, in particular with regard to job creation and the choice of work equipment and working methods and production, in particular to reduce the impact of these jobs on health;
- (d) take account of the degree of evolution of the technique;
- (e) replace what is dangerous with what is not dangerous, or which is less dangerous;
- (f) give priority to collective protection measures in relation to individual protection measures;
- (g) provide appropriate instructions to workers.

All Recipients must abide by these principles, either when deciding or making choices, or later when they are to be implemented in the course of their operations.

The Company is committed to carrying out its activities in a responsible manner towards health, safety and the environment, and to promote a healthy and secure workplace for all staff. It works to identify, eliminate, or reduce the risks at source by replacing what is dangerous with what is not or reducing the amount as well as monitoring any work-related risk.

The Company understands the nature of business-related risks, manages them responsibly and undertakes the necessary activities according to the training received.

The Company also undertakes to react effectively and promptly to critical issues that have caused or could have caused work-related, environmental, or environmental damage, examining and sharing any eventualities and taking all necessary corrective measures quickly.

Recipients are required to meet the health, safety and environmental requirements in the daily work.

### ETHICAL PRINCIPLES THROUGH THIRD PARTIES

The Company in all business relationships is inspired by the principles of loyalty, fairness, transparency, efficiency and competition in the market. Employees of the Company and its external collaborators, whose actions, even indirectly, may relate to the Company, must follow proper conduct in business and customer relations, regardless of the importance of the deal.

### RELATIONS WITH THE SUPERVISORY AUTHORITY AND CONTROL

Relations with the National, Community and Foreign Supervisory and Control Authorities are inspired by full respect for the principles of fairness, transparency, integrity, timeliness and collaboration, avoiding obstructionist behavior.

In conducting periodic communications and reporting, as well as in specific reports, the Company guarantees the completeness and integrity of the news and the objectivity of the evaluations as well as the timeliness of any required fulfillment.

Requests for information, enforcement measures or judgments regarding the cases covered by this Code shall be recorded on a specific register and shall be notified as soon as possible to the Supervisory Body in order to initiate the appropriate procedure.

All bids, favors, indemnities or courtesies against Official Officers or employees of the Supervisory Authorities are prohibited in order to obtain profits or favorable decisions by them.

### RELATIONS WITH CUSTOMERS AND OWNERS

The Company employs its business to the quality criterion, essentially intended as the goal of full customer satisfaction.

In the relationship with customers and the customer, the Company ensures fairness and clarity in commercial negotiations and the assumption of contractual constraints, as well as faithful and diligent contractual fulfillment.

In any eventual participation in tenders, the Company carefully assesses the congruity and performance of the required services, in particular with regard to the technical and economic conditions, by detecting any possible anomalies as soon as possible. The formulation of the tenders will be such as to enable them to comply with the appropriate quality standards, fair remuneration levels of the employee and the applicable security measures.

The Company resorts to litigation only when its legitimate claims do not find the due satisfaction in the interlocutor.

In the conduct of any negotiation, situations in which the subjects involved in transactions are or may appear to be in conflict of interest must always avoid situations

The Company will not effect any secret payment of cash commissions, substantial gifts, services, restaurants, entertainment and travel or other similar gifts or benefits to any employee of the Client Company or to the family of such employee in order to induce the employee to make or omit any action or just look at Farma Srl

Likewise, the Company will not accept any benefit (money or other formula) from third parties.

### CONDUCTING CRITERIA FOR SUPPLIERS

The process of selecting and selecting suppliers is based on principles of legality, fairness and transparency.

Supplier choice is based on objective and impartial criteria in terms of quality, level of innovation, cost, additional services compared to the services / products offered, structuring and attention to health and safety services at work.

Recipients can not accept gifts, gifts, and the like, unless they are directly attributable to regular courtesy and modest value or usage practices in the countries where the business is performed on behalf of the Company.

Violation of the principles of legality, fairness, transparency, confidentiality and respect for the dignity of the person is a just cause for resolving relations with suppliers.

If Recipients receive a proposal from the provider for benefits to promote their activity, they must immediately suspend the report and report the matter to the Supervisory Body. Recipients must also inform the Directorate of any problems with a supplier, so that they can evaluate the consequences.

### CONDUCTING CRITERIA FOR INTERMEDIARIES AND CONDUCT OF THESE LAST

The selection and selection processes of the Intermediaries are based on principles of legality, fairness and transparency. Intermediaries are targeted for clear messages, communications and contracts that avoid formulas that are difficult to understand or encourage unfair business practices.

Contracts with the Intermediaries should include, as far as possible, the obligation to comply with the Code and Protocols applicable to any activities at risk of offense to which the Intermediaries themselves are liable for the Company, as well as termination and damages clauses in case of violation of these rules of conduct.

Intermediaries, as Recipients, comply with the applicable Code and Protocols.

Violation of the principles of legality, fairness, transparency, confidentiality and respect for the dignity of the person are the just cause of resolving relations with the mediators

If Recipients receive from the Intermediaries proposals of benefits to promote their activity, they must immediately suspend the report and report the matter to the Supervisory Body.

No form of donation or any kind of benefit or benefit to Intermediaries is permitted, which may, even potentially, be understood as excess of normal business or courtesy practice.

In any case, any form of donation, benefit, utility or promise of such benefits, for the purpose of acquiring favorable treatment in the conduct of any activity connected with the Company, is prohibited to the Intermediaries.

Intermediaries are in particular prohibited from any form of gift or any kind of benefit or utility or promised to auditors, members of representative bodies of bodies or their family members, with a view to influencing the independence of judgment or to induce any advantage.

Recipients who are aware of any violations, omissions, forgery or negligence by Intermediaries or one of their collaborators in the conduct of the business relationship are required to report the facts to the Supervisory Body.

#### CONDUCTING CRITERIA FOR THE PUBLIC ADMINISTRATION AND PUBLIC INSTITUTIONS

In relations with the Public Administration and Public Institutions, Recipients promote legitimate and correct relations in the utmost transparency and reject any form of promise or offer of payments or assets to promote or favor any interest or advantage.

Recipients are not allowed to offer money or gifts to executives, officials or employees of the Public Administration and Public Institutions, or their relatives, unless they are gifts or utilities of modest value.

When any business deal, request, or relationship with the Public Administration and the Public Institutions is underway, Recipients should not try to improperly influence the counterparty's decisions, including those of officials who deal or make decisions on behalf of the Public Administration and Public Institutions.

In the specific case of a race, you will have to comply with current laws and good business practice.

If Recipients receive requests or proposals for benefits from public officials, they must immediately suspend the report and report the matter to the Supervisory Body.

#### RESPECT OF COPYRIGHT LEGISLATION

The Company undertakes to comply with the applicable copyright laws. The use of copies and the illegal duplication of software is a crime that can have serious consequences for the Company or the end user.

Italian legislation protects software with appropriate laws, in line with technological evolution and with European Union directives, which provide criminal and administrative penalties for those who violate such laws. Among other things, the current law provides for incisive actions and financial penalties for those who purchase non-original software.

Under these terms and based on current regulations, the Company undertakes to provide original software products, or in an authorized copy, especially if it is a third-party product, required to complete a specific

solution. These products must be accompanied by a license. If the third-party software components used are integrated in the offered solution, they must be specifically mentioned.

### REPORTS AND WHISTLEBLOWING POLICY

The worker who has doubts about how certain activities are managed within a Company that may relate to possible risks to colleagues, customers or agents, may not have a clear understanding of the possibility of communication of the problem and the recipient of the same.

The Company therefore established this Policy chapter herein within the Code of Ethics for the purpose of supporting the worker in choosing the most suitable course of action. The whistleblowing procedure described in this Policy concerns situations where the interests of others or the Company are at risk, including doubts regarding actual or potential violations.

All workers suspecting the presence of illegal activities at work (e.g accounting irregularities, fraud or corruption cases, modern slavery, evasion or facilitation to tax evasion, failure to comply with legal compliance or regulatory obligations, risks for health and safety or for the environment, criminal activities or any other violations of the Code) must report them to the Body of Vigilance.

All reports made in good faith will be duly investigated and the identity of the collaborator who made the report will be kept confidential. If possible, once the investigations are concluded, the collaborator who made the report may be informed about their outcome.

Anybody who has made a report in good faith will not in any way criticized or penalized, even if investigations reveal that his suspicions were unfounded.

No form of retaliation or reprisal against the author of a report will be tolerated and any behaviours of this kind will be punished with disciplinary sanctions.

However, it should be borne in mind that any reports made with bad faith are punishable by disciplinary sanctions.

### CESOP'S WARRANTIES IN CONNECTION WITH THE WHISTLEBLOWING POLICY

- The whistleblower's workplace will not be at risk;
- Retaliations against the whistleblower will not be tolerated;
- The identity of the whistleblower will never be revealed except when required by law (without prejudice to here below stated limits)

The Company guarantees to its collaborators that it will not adopt or tolerate any retaliation acts against anyone who has reported irregularities based on the Policy. However, the Company is unable to guarantee the total impunity of those who made reports in bad faith knowing that they have no foundation.

The worker who wishes not to reveal his identity can use the reporting methods indicated in the General Part of the Organisation Model. To be considered that the SB (Supervisory Body) could be unable to solve a matter without having to reveal your identity, e.i. when a personal testimony is necessary. In such cases the SB will carefully evaluate the best way to proceed.

### REPORTING MANAGEMENT

After having received a report, the SB will evaluate it and will establish the most suitable action course, that could involve an informal review, an internal investigation or an official inquest.

Depending on the level of severity of the report, the SB can decide whether or not to involve the Company's management or the sender of the report itself. The worker making a report should keep in mind that his point of view on the possible solution of the problem could be useful. It is asked to state if there is a direct personal interest in the matter.

### REPORTING METHODS

Reports have to be made by Workers in the form of a paper letter to the physical address of the SB, or addressed to the Supervisory Body's email box. The email will exclusively be accessible by the Chairman of the Supervisory Body who will share the information with the other members during the specially scheduled meetings.

The reporting party must write to the following address: [massimo.dimenna@gruppoingegneria.it](mailto:massimo.dimenna@gruppoingegneria.it)

The physical address is: Via Luigi Busi 15/2 40134 Bologna.  
See also General Part of the Organizational Model.

### RESPECT OF ETHICAL PRINCIPLES AND THE SANCTIONING SYSTEM AND DISCIPLINE

#### COMPONENTS OF THE SUPERVISOR BODY

Compliance with the Code of Ethics by the Supervisory Body integrates and clarifies the obligations of diligence in the execution of the assignment.

Violation of the Code of Ethics Code and Operational Protocols of the Organizational Model to be developed, management and control as per D. lgs. 231/2001, therefore constitutes a failure to fulfill obligations arising from the relationship of organic representation, with the consequent application of the sanctions provided by law and / or the sanctioning and disciplinary system.

#### EMPLOYEES AND SHAREHOLDERS

The observance of the Code of Ethics by the employees and the shareholders integrates and explicitly complies with the obligations of loyalty, fairness and correctness in the performance of the goodwill contract and is claimed by the Company also for the purposes and for the effects referred to 'Article 2104 of the Italian Civil Code.

In case of violation of the Code of Conduct and Operational Protocols of the Organizational, Management and Control Model as per D. lgs. 231/2001, the penalties provided for by the specially approved sanction and disciplinary system will apply.

#### THIRD SUBJECTS

The observance of the Code of Ethics and the Operational Protocols of the Organization, Management and Control Model as per D. lgs. 231/2001 by the Suppliers and Intermediaries Recipients completes the obligations to fulfill the duties of diligence and good faith in the negotiations and the execution of contracts in progress with the Company.

Violation of the Code of Ethics and the Protocols referred to in the contract may, depending on the severity of the cause, cause the revocation or termination of the contract with any consequence of law, including damages.

#### FINAL PRINCIPLES

This Code of Conduct does not constitute or imply any form of employment or guarantee of employment. The employment relationship may be resolved under the terms of the same and in accordance with the applicable regulations.

The rules contained in this Code of Ethics do not constitute an exhaustive list of the rules adopted by the Company nor an exhaustive list of behavioral types susceptible to disciplinary action.

This Code of Ethics is applied as of 1st September 2017 for all those who have a relationship with Farma S.r.l.