

CODE OF ETHICS and Business Conduct Guide

Prepared pursuant to and for the purposes of:

- Legislative Decree 231/2001 - Prevention of corporate crimes
- Regulation (EU) 2016/679 - General Data Protection Regulation (GDPR)
- Legislative Decree No. 24/2023 - Whistleblowing regulations
- Oversight of environmental management and workplace safety practices

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1 Introduction

The company MOZZANICA & MOZZANICA S.R.L. carries out its statutory mission with transparency, moral integrity, honesty and a commitment to truth. All individuals who collaborate with the Company and are recipients of this Code are expected to act with complete consistency in all activities carried out on its behalf, in full alignment with these principles. In particular, transparency and moral integrity are to be understood as:

- Taking full responsibility for the consequences of one's actions;
- Ensuring that all conduct complies with regional, national, and European legislation, including the laws of other countries when operating there, with the prohibition of committing crimes or other corporate offenses, or privacy violations (processing of personal data), while fully respecting all applicable mandatory Safety and Environmental regulations;
- Maintaining transparent and direct communication with public bodies and all other entities with whom the Company interacts.

2 General information

This Code is an official document that defines the principles to which the Company adheres and to which all individuals acting with or on behalf of it must, in turn, align their conduct.

The Code of Ethics is a living document; all recipients are invited to contribute to its development and continuous improvement.

2.1 Purpose and objectives of the Code of Ethics

The purposes of the Code are as follows:

- To define standards of conduct and disciplinary criteria aimed at preventing the commission of offenses related to the Company's activities or interests;
- To identify appropriate internal control measures and tools to monitor compliance with the Code;
- To create value for the Company.

The objectives of the Code are not only legal and economic in nature, but also social and moral. To this end, behaviour must be guided by the following principles:

- Compliance with the law, ensuring that all applicable legislation and regulations are observed;
- A prohibition on any behaviour or attitude that could, even indirectly, facilitate the commission of unlawful acts or offenses;
- Supporting the smooth execution of daily operations in compliance with established rules, while reinforcing the clarity of the Company's objectives;
- Conducting all operational activities with the utmost seriousness and confidentiality;
- Harmonizing business goals with the needs of the wider community;
- Strengthening stakeholder trust, by acting as follows:

- I. Preparing financial statements and all required documentation in a clear, transparent, truthful and accurate manner;
- II. Acting with integrity and avoiding any situation in which the Company's directors operate in conflict with the interests of the Company or its stakeholders;
- III. Maintaining the confidentiality of all information received, in compliance with applicable privacy regulations.

2.2 Recipients of the Code of Ethics

The following individuals and entities are considered recipients of this Code of Ethics and are therefore obligated to observe its principles and subject to sanctions for violating its provisions:

- Directors;
- All individuals who perform management or oversight functions within the Company or in any of its subsidiaries or affiliated companies, regardless of their official/formal positions;
- All individuals engaged solely in operational activities related to environmental offenses, workplace safety, or privacy violations;
- All employees and collaborators of the Company, including occasional or temporary staff. These individuals are considered bound recipients and are therefore subject to sanctions for breaches of the provisions herein;
- Suppliers, consultants and business partners of the Company, who are considered non-bound recipients and thus not subject to sanctions for violations of this Code (however, it should be noted that failure to respect the principles outlined in this Code by non-bound recipients may be grounds for the termination or non-initiation of business or collaborative relationships).

3 Company information

The Company's headquarters is in Osnago (LC), via Martiri della Liberazione, 12 – 23875, where the following activities are carried out:

- Strategic, administrative and personnel planning and management control;
- Commercial activities related to the sale of materials, maintenance services and systems engineering;
- Design and management of fire protection system installations;
- Sale of materials, maintenance services and system engineering abroad (Marine and Oil & Gas Sectors);
- Design and management of fire protection systems installed on ships, offshore and onshore platforms and petroleum production facilities;
- Maintenance of fire protection systems and equipment, life jackets, immersion suits, welding systems and breathing apparatus onboard ships;
- Management of production processes and maintenance of fire protection systems and equipment Procurement activities.

At the branch office in Abbiategrasso (MI), Viale G.G. Sforza, 12, the following activities are conducted:

- Office-based commercial activities related to the sale of materials, maintenance services and systems engineering;
- Design and management of fire protection system installations;
- Management of organizational processes for system and equipment maintenance;
- Office-based procurement activities.

At the branch office in Porto Sant'Elpidio (FM) in Via della Calzatura 6/A, the following activities are conducted:

- **Office-based commercial activities related to the sale of materials, maintenance services & systems engineering;**
- **Management of organizational processes for system and equipment maintenance;**
- **Maintenance of fire protection systems and equipment;**

The Company's key identifying details are as follows:

- Business purpose and operational activities:
 - Design, sale, installation and maintenance of fire protection systems and equipment including CO₂, Inergen, sprinklers, foam, deluge and water curtain systems, pump stations, water networks, fire detection systems, explosive atmosphere management, oxygen reduction systems, smoke evacuation systems and acoustic alarms
 - Sale and maintenance of fire extinguishers, firefighting materials, fire-rated doors and passive fire protection systems
 - Routine and extraordinary maintenance services onboard ships, including for extinguishers, hydrants and fire doors, as well as for water-based extinguishing systems (low- and high-pressure), gas systems (CO₂ – Inergen), wet chemical and foam systems. Respiratory protective devices are also tested, cylinders are hydraulically tested and life jackets, immersion suits and welding systems are inspected.
- Licenses and certifications: Pursuant to Italian Ministerial Decree of 22 January 2008, No. 37, which governs safety standards for system installations, the Company is authorized to operate under the following categories: A, C, D, E and G;
- Governing body: Sole Director.

4 Core values of the Company

The following values are fundamental and must serve as a point of reference for all operational conduct carried out in the name of and on behalf of the Company.

4.1 Transparency, Moral Integrity and Honesty

The Company does not seek to gain any advantage at the expense of its Clients, except through the lawful management of legitimate contractual relationships.

Consequently, employees and representatives of the Company must not in any way pursue and unjustly obtain profits to the detriment of the Client.

Therefore, they must not:

- Unlawfully receive contributions, funding, subsidized loans or other similar benefits, by any name, granted or disbursed by the Public Administration, through the use or presentation of false documents or by omitting required information;
- Use contributions, grants or funding intended for the execution of public works or activities of public interest for purposes other than those for which they were granted;
- Illegitimately obtain any other benefit (such as licenses, authorizations, reductions of charges including social security contributions, tax advantages or non-payment of mandatory contributions) for themselves, for the Company or through the Company on behalf of others, to the detriment of the Public Administration, through deceitful means or fraudulent conduct (for example, submitting false documents or untruthful statements);
- Engage in economic activities, assign professional appointments or offer or promise gifts, money or other benefits to public officials or civil servants involved in administrative proceedings that may benefit the Company.

During the negotiation of public contracts, no employee or collaborator of the Company may:

- Offer or promise gifts, money or other benefits to public officials or civil servants, in a way that could influence the impartiality of their professional judgment;
- Exchange information or reach agreements with other participants in tenders, even if they are partners of the Company in other projects;
- Submit false or deliberately misleading documents, claim non-existent qualifications or offer guarantees that do not reflect the truth;
- Violate the Company's institutional policy by adopting conduct that constitutes the crime of corruption.

4.2 Responsibility in communications management and personal data processing

The Company is administered and managed in accordance with the principles of transparency and integrity, fulfilling all legal communication obligations toward both supervisory public authorities and any other designated recipients.

The Company also conducts its operations in a manner that ensures the highest level of protection of its corporate assets, in the interest of safeguarding ownership, creditors, financiers and all other stakeholders.

Corporate communications must be clear, truthful, accurate and transparent. All communications required by law must be drafted in accordance with the principles, criteria and rules established by the Italian Civil Code and by accounting standards, in compliance with tax regulations and all other applicable legal provisions.

Corporate communications include annual financial statements, disclosure documents and all other reports or formal communications on the Company's economic, equity and financial position, as required by law or requested by stakeholders.

No individual involved in preparing such communications or the underlying documentation (invoices, contracts, expense reports, delivery notes, purchase orders, etc.) may ever make false statements or omit relevant information.

The Company guarantees the confidentiality of all information relating to individuals and entities with whom it engages. Accordingly, the Company's Directors, Employees, Collaborators, Consultants and Partners, even after the termination of their professional relationship with the Company, are prohibited from disclosing or using such information without authorization.

Information pertaining to individuals or entities, whether natural persons, legal persons, organizations or associations, must be used exclusively for institutional purposes and in a manner that does not cause economic or reputational harm. Such information may only be processed in accordance with the principles, criteria and obligations set out in the Company's internal procedures or service directives, and always in compliance with applicable privacy legislation.

4.3 Environmental responsibility

In pursuing its mission, the Company is committed to responding to the environmental needs and conditions of the context in which it operates.

Accordingly, in the conduct of its business activities, the Company assumes full responsibility for environmental stewardship by complying without exception with all applicable regulations and by taking all necessary actions to minimize the environmental impact of its operations.

To this end, all activities and records related to environmental management and the conservation of energy resources must be properly managed, including:

- **Assessing the environmental context;**
- **Promoting awareness of energy conservation and resource preservation;**
- **Using and monitoring appropriate work equipment to prevent environmental damage;**
- **Complying with environmental procedures and operational practices in the workplace;**
- **Adopting environmentally responsible behaviors and promoting waste reduction.**

4.4 Responsibility for the health and safety of employees

In carrying out its mission and business operations, the Company assumes full responsibility for ensuring the health and safety of its employees. This responsibility includes strict compliance with all applicable laws and regulations and the implementation of all necessary measures to reduce health and safety risks for all individuals involved in business activities.

To this end, all related activities and records must be properly managed, including:

- Assessing health and safety risks to employees to eliminate them or reduce them to residual levels;
- Ensuring the use of personal protective equipment (PPE);
- Observing all procedures and operational practices related to Occupational Health and Safety;
- Conducting regular and systematic health monitoring through scheduled medical examinations in accordance with the health protocol;
- Promoting behaviors that support the psychological well-being of employees;

4.5 Non-Discrimination

The Company does not tolerate any form of discrimination related to sex, race, age, religion, politics or union membership. This includes actions that may generate physical or psychological impairment, isolation, exploitation or harassment for personal or work reasons, etc. by any employee or collaborator towards another employee or collaborator.

4.6 Personnel policy

The Company operates in accordance with its principles and promotes its values internally, committing to creating a calm and respectful work environment where everyone can perform their duties in compliance with the law, shared ethical standards and Company values.

Through the appointed Responsible Person, the Company ensures that its employees and collaborators act and are treated with dignity and respect, in accordance with the laws of the Italian legal system.

The Company prohibits the imposition of disciplinary sanctions against employees or collaborators who have legitimately refused to perform work unduly requested of them or who have refused to engage in conduct contrary to the principles set forth in this Code.

The Company rejects undeclared and child labor. Every employment or collaboration relationship must be established in compliance with applicable laws and regulations.

All employees and collaborators are informed of the rights, duties and obligations stipulated in their contracts in accordance with the provisions of Labor Law and the provisions of this Code.

The Company values the professionalism of its employees and collaborators, supporting their training with the aim of developing their specific skills.

5 Relations with public and judicial authorities

The Company acts in full compliance with the law and promotes, within the limits of its purview, the proper administration of justice.

It requires all employees and collaborators to offer the utmost cooperation and availability to inspectors appointed by Social Security and Welfare Institutions, Local Health Authorities (ASL) or other Public Oversight and Administrative Authorities.

In anticipation of legal proceedings, investigations or inspections by public authorities, no one may destroy or alter records, reports, accounting books or any other documentation, nor may anyone lie or make false statements to the competent Authorities. It is prohibited to try to persuade others to provide false or misleading information to competent Authorities. It is prohibited to take part in economic activities, confer professional duties, or give or promise gifts, money or other advantages to those conducting checks and inspections, or to the competent Authorities.

Anyone who becomes the subject of an investigation or inspection, or who receives notice of a subpoena or other judicial measure (whether related to their employment or in a personal capacity), must promptly inform **the Human Resources Office**.

6 Conflicts of interest

To uphold the principles of fairness and transparency, the Company ensures that its Employees, Directors, Representatives and Collaborators do not find themselves in situations involving a conflict of interest.

All decisions and actions taken by the Company's Employees and Collaborators must aim to achieve the greatest possible benefit for the Company (in compliance with the provisions of this Code) and contribute to social development.

Accordingly, the Company establishes the following rules:

- Directors may not carry out or assist in carrying out transactions (or participate in related decisions) within organizations in which they have an interest that conflicts, even partially, with that of the Company;

- Employees and Collaborators of the Company may not engage in business or other professional activities that compete, even partially or indirectly, with the Company's interests or with the objectives it pursues, as defined in its Articles of Association and referenced in this Code.

It is the duty of all Employees, Collaborators and Directors of the Company to avoid and prevent the emergence of any conflict of interest.

Anyone who becomes aware of even a possibility of a conflict of interest must immediately inform the **Human Resources Office**.

Any Employee or Collaborator responsible for conducting negotiations with third parties on behalf of the Company must notify the **Human Resources Office** if there is any possibility that a conflict of interest may arise with the Company

7 Anti-Corruption

The Company ensures that its Employees, Directors, Representatives and Collaborators do not become either the perpetrators or recipients of corrupt practices.

Accordingly, the aforementioned individuals must not breach the duties and obligations associated with their role to receive (or because they have already received) promises of money, benefits or other advantages. In addition to violation of duties, it is also prohibited to receive any benefit or advantage, or even to accept the promise thereof.

When conducting negotiations, the Company's representatives must not only act in pursuit of the Company's best interest, setting aside any personal interest, but must also refrain from accepting any promise of personal gain (including money, goods, services, future employment or other benefits), and must not allow such promises to influence their decisions. The use of cash for incoming or outgoing payments is strictly prohibited under any circumstances.

8 External relations

To safeguard its public image and ensure the accuracy of the information it provides, the Company establishes the following:

- No Employee or Collaborator may make statements, on behalf of the Company, to unauthorized external parties (other than public officials) regarding information designated as confidential, or concerning other companies, where the disclosure of such information could cause harm to them.

Any Employee or Collaborator who is asked to provide statements involving information about the Company that could cause harm if disclosed, or who is asked to share information designated as confidential, must refer the request to the **Human Resources Office**.

9 Implementation procedures

For the proper interpretation and application of this Code of Ethics and Conduct Guide, the Head of the **Integrated Quality, Safety and Environment System** is responsible for overseeing compliance, operation and updates of this Code, without interfering with the responsibilities of other individuals or control bodies.

Their responsibility is direct (through the performance of internal audits) when it involves monitoring conduct that could result in offenses against the environment or the health and safety of workers.

To fulfill these duties, the Head of the **Integrated Quality, Safety and Environment System** may rely on external consultants.

Department heads are required to report every twelve months (during the annual management review), in conjunction with the preparation of the Annual Financial Report, on the proper execution of operational procedures in accordance with this Code.

Anyone who wishes to contact the **Human Resources Office** to report violations or potential risks of non-compliance with this document is guaranteed full anonymity and the utmost confidentiality in the processing of the information provided.

The Head of the **Integrated Quality, Safety and Environment System** is responsible for reporting directly to the Sole Director on the functioning and enforcement of the Code of Ethics.

10 Dissemination of the Code of Ethics

All employees are informed of the existence and contents of the Code of Ethics through appropriate communications and postings in areas accessible to all.

The Head of the **Integrated Quality, Safety and Environment System** is responsible for promoting all necessary initiatives to ensure greater internal awareness and adoption of the principles set out in the Code of Ethics.

All new employment or collaboration contracts (including occasional ones), as well as new agreements or other formal arrangements (such as conventions, appointments, etc.), must include an explicit reference to this document.

The document is available to everyone and may be accessed through company channels

11 Relationship with the Whistleblowing Procedure

The Code of Ethics represents a part of the Company's broader commitment to maximum compliance with the compliance objectives set out in the regulations.

In particular, the Company has adopted, pursuant to Legislative Decree no. 24/2023 ("Whistleblowing Decree"), a specific procedure aimed at protecting the reporting person from violations of European Union and/or national law.

Therefore, if the recipient of the Code of Ethics believes that a violation may lead to a significant violation including the Whistleblowing Decree, he or she may make the relevant report through the dedicated system, which can be consulted on the following page: <https://www.mozzanica.eu/en/governance/whistleblowing.html>.

In addition, in the event that a corporate function in charge of managing issues relating to this Code of Ethics is the recipient of a clearly relevant report pursuant to the Whistleblowing Decree, it must transmit the same, within seven (7) days of its receipt and without retaining a copy, to the person appointed by the Whistleblowing Procedure, giving simultaneous notice of the receipt of transmission to the whistleblower.

Osnago, on 24.06.2026

Sole Director

Natale Mozzanica

