

Code of Ethics and Business Conduct

The Code of Ethics and Business Conduct (hereinafter referred to as “CoC”) is intended to bind Iride Srl (hereinafter referred to as “the Organisation”), its management, all employees and collaborators to act with honesty and integrity, in accordance with this CoC.

1. Scope of the CoC

The CoC applies to all employees and collaborators performing duties for or on behalf of the Organisation, whether or not they are directly employed by the Organisation.

2. Anti-Bribery and Anti-Corruption Policy

It is illegal to offer, promise, pay, request or receive a bribe or any other improper advantage, either directly or indirectly. A bribe may include the donation of money or anything of value to influence another person's actions. This also covers payments or gifts as rewards for another person's improper actions.

It is forbidden to give or receive any sum of money and/or anything of value to or from a Government Official and/or anyone in the private sector where this is for obtaining or retaining business or any other commercial advantage for the Organisation

Facilitation payments are a form of bribery. It is illegal to give or receive any sum of money and/or anything of value to/from a government official for the purpose of obtaining or retaining business or other commercial advantages for the Organisation.

3. Books, Records, Accounting, and Internal Controls

The Organisation's business records must be accurate and reliable. All corporate documents, including expense reports, financial statements, operational and production reports, reports to auditors and to government agencies, must be prepared diligently and honestly.

No false or misleading entries must be made in the Organisation's records for any reason. Compliance with generally accepted accounting principles and established internal controls is always required.

All payments must be supported by an invoice and a contract or purchase order containing sufficient detail to reflect the services performed, and must be recorded accurately, in a timely manner and with reasonable detail. False, misleading, incomplete, inaccurate or artificial entries in the Company's books, records and accounts are strictly prohibited.

4. Whistleblowing Policy

The Organisation is committed to upholding the highest standards of transparency, integrity and accountability. An important aspect of accountability and transparency is a mechanism that enables staff and other members of the Organisation to voice their concerns/reports/complaints/suggestions responsibly and effectively.

Accordingly, this “Whistleblowing Policy” sets out the procedures for reporting an illegal act or omission that constitutes, or may constitute, a breach of laws and regulations, or of the values and principles established in the Company’s CoC, and/or that may cause any kind of damage (e.g., economic, environmental, to the safety of workers or third parties, or merely reputational) to the Organisation, its clients, partners or third parties.

This Policy represents the reference document for the Company, without prejudice to any specific local laws that may conflict with it.

This Policy applies to members of the corporate bodies, employees, and collaborators.

Recipients who discover or otherwise become aware of possible illegal conduct or irregularities must promptly report acts, events and circumstances which they believe, in good faith and on reasonable grounds, constitute such violation.

This Policy encourages individuals to put their name on any disclosure they make, although anonymous reports are also accepted. In any case, reports must be detailed and documented, providing useful and adequate information to effectively verify the validity of the reported facts.

Reports should be addressed to Mr. Adolfo Marchetti, who is responsible for receiving and analysing the reports.

The Organisation guarantees the confidentiality of the report and the information contained therein, as well as the anonymity of the whistleblower or sender, even if the report subsequently proves to be incorrect or unfounded. No form of threat, retaliation, sanction or discrimination against the whistleblower is tolerated.

The Organisation guarantees that the personal data of whistleblowers and any other individuals involved in the management of reports (including any sensitive data) will be processed in full compliance with current personal data protection legislation. Only data strictly necessary for verifying and managing the report will be processed.

5. Personal Data Management

The Organisation undertakes to process personal data in such a way as to fulfil its obligations in guaranteeing and protecting the rights and fundamental freedoms of individuals, particularly the right to privacy, family life and private life, with regard to the processing of personal data.

The Organisation has adopted appropriate technical and organisational measures to protect personal data against destruction, loss, alteration, disclosure, unauthorised access or any other form of accidental or unlawful processing.

6. Disciplinary System

Any conduct not in compliance with this CoC shall result, irrespective of and in addition to any legal action against the offender, in the application of disciplinary sanctions in accordance with current legislation and/or the employment contract.

Date

25/11/2024

Stamp and signature of the legal representative

IRIDE SRL
Unipersonale

