

Code of Ethics and Corporate Conduct

The Code of Ethics and Corporate Conduct (hereinafter referred to as “CoC”) aims to commit Iride srl (hereinafter referred to as “the Organization”), its executives, and all its employees and collaborators to act with honesty and integrity, in accordance with this CoC.

1. Scope of Application of the CoC

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

2. Anti-Bribery and Anti-Corruption Policy

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

It is prohibited to give or receive any sum of money and/or any valuable items from a Government Official and/or from anyone in the private sector where this is intended to obtain or retain business or any commercial advantage for the Organization.

Facilitation payments are a type of bribe. It is illegal to give or receive any sum of money and/or any valuable items to/from a government official where this is intended to obtain or retain business or other commercial advantages for the Organization.

3. Books, Records, Accounting, and Internal Control

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

No false or misleading entries should be made in the Organization'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 order containing sufficient details to reflect the services that have been performed and must be recorded accurately, in a timely manner, and with reasonable details. False, misleading, incomplete, inaccurate, or artificial entries in the books, records, and accounts of the Company are strictly prohibited.

4. Whistleblowing Policy

The Organization is committed to upholding the highest standards of transparency, probity, and accountability. An important aspect of accountability and transparency is a mechanism that allows staff and other members of the Organization to responsibly and effectively express their concerns/reports/complaints/suggestions.

Based on this, the "Whistleblowing Policy" establishes the methods for reporting any illegal act or omission that constitutes or may constitute a violation of laws and regulations, the values and principles established in the Company's CoC, and/or that could cause any type of damage (e.g., economic, environmental, to the safety of workers or third parties, or merely reputational) to the Organization, its clients, partners, and third parties.

This Policy serves as the reference document for the Company, subject to any specific local laws in this regard that may conflict with it. The recipients of this Policy are the members of the corporate bodies, employees, and collaborators. Recipients who discover or otherwise become aware of possible illegal behavior or irregularities must immediately report the acts, events, and circumstances they believe, in good faith and based on reasonable grounds, have caused the aforementioned violations.

This policy encourages individuals to disclose their names in any reports they make, but reports can be made anonymously. In any case, reports must be detailed and documented, providing useful and adequate information to effectively verify the validity of the reported events.

Reports should be directed to Navarra Rossano, who is responsible for receiving and analyzing reports.

The Organization ensures the confidentiality of the report and the information contained therein, as well as the anonymity of the whistleblower or sender, even if the report later proves to be incorrect or unfounded. Any type of threat, retaliation, sanction, or discrimination against the whistleblower is not tolerated. The Organization guarantees that the personal data of whistleblowers and any other individuals involved in managing reports (including any sensitive data) will be processed in full compliance with current regulations concerning the protection of personal data. Only data strictly necessary to verify the validity of the report and manage it will be processed.

5. Management of Personal Data

The Organization is committed to processing personal data to fulfill obligations regarding the guarantee and protection of the rights and fundamental freedoms of individuals, particularly the right to privacy, family life, and private life, in relation to the processing of personal data.

The Organization has adopted adequate technical and organizational measures to protect personal data against destruction, loss, alteration, disclosure, unauthorized access, or any other form of unlawful or accidental processing.

6. Sanctioning System

Any behavior not in compliance with this CoC will result in the application of disciplinary sanctions according to current regulations and/or the employment contract, independent of and regardless of any legal action against the perpetrator.

Date

25/09/2025

Stamp and signature of the authorized legal representative

IRIDE SRL
Unipersonale

