CODE OF ETHICS AND BUSINESS CONDUCTS

The undersigned, **Elena Crosa**, Legal Representative of **Iride Srl Unipersonale**, with its registered office at Via Silvio Colli 41, Andorno Micca (BI), Italy, hereby guarantees the legality of the Company's activities and compliance with all applicable local, national, and international laws and regulations.

The Company is committed to complying with environmental regulations, as well as legislation protecting human rights and workers' rights. It also undertakes to respect the fundamental Conventions of the International Labour Organization (ILO) and the provisions established by applicable national collective bargaining agreements, ensuring that its activities do not cause, contribute to, encourage, or support any violation of human rights.

This document sets out the ethical principles that the Company undertakes to pursue in the conduct of its business and establishes the responsible behaviours and business practices that it intends to adopt and promote among all parties involved in its activities, whether directly or indirectly, in order to ensure conduct consistent with these ethical principles.

To this end, all Company personnel—including management, employees, and any individuals performing duties for or on behalf of the Company, whether employed by the Company or otherwise—are required to familiarize themselves with this document, align their conduct with the principles set forth herein, and perform their duties with honesty and integrity.

Wherever reasonably possible, the Company undertakes to disseminate this document among its business partners, encouraging them and their subcontractors to adhere to the principles contained herein, promoting appropriate conduct, identifying practices to be avoided, and fostering these ethical principles throughout the entire supply chain.

The Company also undertakes to make this document publicly available so that all interested parties may have access to it.

Finally, the Company commits to providing the necessary technical, financial, and professional resources to ensure the full achievement of the objectives set out in this document.

The Company Code of Ethics and Conduct (hereinafter referred to as the “CoC”) aims to commit **Iride Srl**, its managers, employees, and collaborators to acting with honesty and integrity, in accordance with the principles set out in this document.
The CoC applies to all employees and collaborators performing activities for or on behalf of the Company, whether they are directly employed by the Company or not.

1. **Consumer and Customer Protection**

The Company is committed to operating in compliance with fair commercial, marketing, and advertising practices towards its customers and consumers, adopting reasonable measures to ensure the quality and reliability of the products and/or services provided.

In particular, the Company undertakes to ensure that the products and/or services offered comply with all applicable legal requirements. The Company also commits to providing accurate, verifiable, and clear information regarding its products and/or services.

The Company requires all personnel to contribute to the creation of products and/or services that meet customer expectations and comply with applicable regulations, promptly reporting any irregularities and refraining from providing misleading or deceptive information.

2. Prohibition of Bribery and Corruption

In its business relationships, the Company refrains from any illegal or collusive practices and behaviuors, does not make unlawful payments, and does not promote or support attempts at corruption or favouritism.

Such behaviours are harmful to society as they distort fair competition and undermine the principles that should guide decision-making processes, thereby compromise the success of business activities and generate negative impacts both on the market and the society. Furthermore, such conduct may result in criminal penalties for both the Company and the individuals responsible.
The Company strictly prohibits all personnel from engaging in corrupt practices during their activities and from offering, promising, paying, requesting, or accepting bribes or any other improper advantage for themselves or others, whether directly or indirectly, as a reward for inappropriate actions.

No form of corruption or facilitation payment to public officials is permitted for the purpose of accelerating routine administrative procedures.

3. Consumption of Alcohol and Drugs

The Company promotes a safe, healthy, and professional working environment. Therefore, carrying out work activities while under the influence of alcohol, narcotic substances, or psychoactive substances that may impair safety, health, work performance, or compliance with Company rules and applicable legislation is strictly prohibited.

It is also prohibited to introduce, possess, consume, distribute, or transfer such substances within Company premises, during working hours, or while carrying out activities on behalf of the Company.
All employees are required to contribute to maintaining a safe and responsible workplace. Any violations shall be managed in accordance with applicable legislation, the relevant employment agreement, and the Company's disciplinary procedures.

4. Responsible Sourcing Practices

The Company is committed to preventing its contribution to adverse impacts through its sourcing practices and to promoting a supply chain that respects human rights, workers' rights, and the environment.
Wherever possible, the Company undertakes to establish stable relationships with its suppliers and to promote fair supply conditions.

The Company requires all personnel involved in the selection and management of suppliers, procurement activities, and the ordering of raw materials and finished products to comply with the supply conditions agreed upon in contractual arrangements.

5. Transparency of Accounting Records

The Company is committed to maintaining adequate accounting records and accurate financial reporting in compliance with applicable legislation, in order to ensure the transparency and correctness necessary to build trust in its activities.

To achieve this objective, the Company requires all personnel involved to actively contribute to maintaining the reliability of the Company and its operations by ensuring that accounting records are accurate, timely, complete, correct, and understandable, and are prepared with due diligence and honesty.
The recording of false or misleading information and data is strictly prohibited.

All payments must be supported by an invoice and by a contract or purchase order containing sufficient details to accurately reflect the services provided. All transactions must be recorded accurately and promptly.

6. Confidentiality of Personal Information

The Company ensures the confidentiality of all information in its possession and compliance with applicable personal data protection regulations, in order to prevent the disclosure or dissemination of personal data without the consent of the data subject.

The Company requires all personnel to treat with the utmost confidentiality any data, information, and confidential matters they may become aware of during their work.

7. Reporting Violations (Whistleblowing)

The Organization is committed to maintaining the highest standards of transparency, integrity, and accountability.
An essential element of responsibility and transparency is the implementation of a mechanism that enables personnel and other members of the Organization to raise concerns, submit reports, complaints, or suggestions in a responsible and effective manner.

Accordingly, this **Whistleblowing Policy** establishes the procedures for reporting any unlawful act or omission that constitutes, or may constitute, a violation of laws, regulations, values, or principles established in the Company's CoC, and/or that may cause any type of harm (including, for example, financial, environmental, health and safety, or reputational damage) to the Company, its customers, partners, or third parties.

This Policy constitutes the reference document for the Company, without prejudice to any specific applicable local laws that may conflict with it.
The recipients of this Policy are members of the Company's corporate bodies, employees, and collaborators.
Recipients who discover or otherwise become aware of possible unlawful conduct or irregularities shall immediately report any acts, events, or circumstances that they reasonably believe, in good faith and based on reasonable grounds, may have resulted in the violations.

This Policy encourages individuals to identify themselves when submitting a disclosure; however, reports may also be submitted anonymously. In all cases, reports must be detailed and supported by appropriate documentation in order to provide useful and adequate information for the effective verification of the reported facts.

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Reports shall be submitted to **Navarra Rossano**, who is responsible for receiving and reviewing reports, or may be submitted anonymously by placing them in the complaints and reporting box located next to the time clock and notice board.
Any report may also be submitted to the **Human Resources Manager** via email at: **l.aglietti@iride-srl.net**.
The Organisation guarantees the confidentiality of reports and the information contained therein, as well as the anonymity of the reporting person or sender, even in cases where the report subsequently proves to be incorrect or unfounded.
No form of threat, retaliation, disciplinary action, or discrimination against the reporting person shall be tolerated.

The Organisation ensures that the personal data of whistleblowers and any other individuals involved in the management of reports (including any sensitive data) shall be processed in full compliance with applicable personal data protection legislation.
Only data strictly necessary for verifying the validity of the report and managing the related process shall be collected and processed.

Disciplinary System

Any conduct that violates the principles established in the Code of Conduct shall be subject to disciplinary measures in accordance with applicable legislation and/or employment agreements, without prejudice to any legal action that may be taken against the individuals responsible for such conduct.

Responsible Business Conduct Policy

The commitments described in this document are implemented through a **due diligence process** that the Company undertakes to apply in order to identify, prevent, mitigate, and account for actual and potential adverse impacts on human rights, workers' rights, the environment, and ethical business conduct arising from its operations, supply chain, and other business relationships.

Due diligence is a preventive, dynamic, and risk-based process, informed by meaningful stakeholder engagement and adapted to the specific circumstances. It involves multiple processes and objectives, ensures continuous communication, may require risk-based prioritisation, and shall not result in the transfer or avoidance of responsibility.

The Company undertakes to:

- **Integrate due diligence into decision-making processes** by following the six steps below:

    1. Integration of the due diligence process into the Company's policies and management systems;
    2. Identification of actual or potential adverse impacts associated with the Company's activities through risk assessment;
    3. Development of strategies to cease, prevent, or mitigate adverse impacts;
    4. Monitoring of the implementation of due diligence and its outcomes;
    5. Communication of information regarding how impacts have been addressed;
    6. Implementation of any appropriate remediation actions.

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- **Conduct due diligence on the most significant risks** related to the Organisation's activities and supply chain by prioritising actions based on the likelihood of occurrence and the severity of potential harm, while consulting potentially affected stakeholders. The Company requires the same commitment to due diligence on significant risks from its business partners, including suppliers, licensees, purchasing agents, logistics service providers, and other intermediaries. The Company also requires suppliers to extend this due diligence requirement to their own suppliers.
- **Meaningfully engage internal and external stakeholders** throughout the due diligence process. This involves timely, good-faith, two-way, and responsive communication.
- The **Responsible Business Conduct (RBC) Policy** shall include the expectation of the Certified Entity that suppliers also conduct due diligence on significant risks within their own part of the supply chain. Suppliers shall be required to extend the same or equivalent due diligence expectations to their own suppliers.
- **Listen to and address all complaints** submitted through legitimate processes concerning the Company's activities or any harm caused by the Company or its supply chain.
- **Participate in or cooperate with legitimate remediation processes** whenever the Company's activities or its supply chain have caused harm to people or the environment.

The Company undertakes to periodically review and, where necessary, update the Responsible Business Conduct Policy, and in any case whenever circumstances require such revision.

ANDORNO MICCA, 04/06/2026

Stamp and signature

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