

CODE OF ETHICS AND CONDUCT

UNI ISO 37301:2021

Legislative Decree 231/01 and subsequent amendments

Legislative Decree 14/19 and subsequent amendments



LEONE SRL
COMMUNIKARE THE NETWORKING
IT IN LOMBARDY

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14.7.2022 The Sole Director
Fulvio Vittorio Baresi

1. PREMISES AND RECIPIENTS

The context and evolution of the sector and market, the expectations and needs of our institution and economic operators, the current national and international regulatory framework, and the importance of corporate compliance make it essential to codify the ethical and behavioral principles of legitimacy, loyalty, correctness, and transparency, on the basis of which the conduct of all those who operate and interact directly or indirectly with LEONE SRL (hereinafter LEONE or the entity, company, organization, or firm) must conform.

The legislative innovations introduced in Europe and Italy further emphasize the centrality of ethics in work, responsible and aware behavior, and relationships, which, in addition to representing a value in themselves, increasingly act as a guarantee for the benefit of all public or private entities, legal or natural persons, who are "stakeholders" towards LEONE.

LEONE implements the provisions of Legislative Decree 231/01 and subsequent amendments and Legislative Decree 14/2019 and subsequent amendments (hereinafter 231-14), which have been introduced into our legal system. Legislative Decree 231/01 and its amendments address the administrative responsibility of the entity (understood as a legal entity) if certain types of crimes are committed by figures who occupy top or subordinate roles in the entity, in its interest or to its advantage. Legislative Decree 14/2019 addresses the responsibilities of entrepreneurs and administrators relating to business crises.

Decree 231, in particular, provides a particularly rigorous sanctioning system against any convicted entities and also stipulates that the Code of Ethics and Conduct, managed within an effective organization, management, and control model, can offer protective benefits to LEONE.

LEONE confirms, also through the application of this "Code of Ethics and Conduct," that it considers ethical behavior as one of the primary points of reference for its activities and its management and economic choices, in the absolute belief that the objective of achieving particular interests must not justify conduct that is not in line with ethical principles and with the laws and regulations in force.

This Code of Ethics and Conduct is an integral part, as an ATTACHMENT document, of the Compliance Management System - Organization and Control Model 231-14 (hereinafter also CMS-MOG 231-14). This model is represented by a Compliance Management Manual and a series of related documents - procedures, protocols, good practices, instructions, and more - designed and created with the international voluntary standards UNI ISO 37301:2021 as references. COMPLIANCE MANAGEMENT SYSTEM COMPLIANCE – Requirements and Guidelines for Use and UNI EN ISO 9001:2015 Quality Management System – Requirements.

For this last rule, the institution is certified by an accredited and recognized body pursuant to EU Regulation 765/2008 and subsequent amendments.

This Code of Ethics and Conduct, in its first edition and revision, constitutes an official document, approved by the Members and the Sole Director of LEONE, containing the set of principles, rights, duties, and responsibilities of all recipient subjects.

BY RECIPIENTS we mean all those who are "stakeholders" or all the members, the Administrative Body in office, the Control Body if appointed, the members of the Supervisory Body 231 (hereinafter ODV 231), the function and area managers indicated in the current organizational chart, the employees, collaborators, consultants, suppliers, outsourcers, partners, and customers of LEONE, without any exception, and all those (representatives of Public Administration, associations and local communities, control bodies, and public authorities, etc.) who, directly or indirectly, permanently or temporarily, establish relations or relationships in various capacities with LEONE.

All recipients are required to comply with the indications contained in this Code of Ethics and Conduct and therefore have the duty and responsibility to know, share, and accept the principles and rules reported, abstaining from behavior contrary to it.

All recipients must collaborate, report, and if necessary, report to the Supervisory Body 231 (hereinafter also ODV 231) of LEONE, specifically appointed by the Members and/or by the Administrative Body if delegated, any violations of the contents of this Code of Ethics and Conduct by any of the recipients.

Reports are managed and treated in strict compliance with LAW 30 November 2017, n. 179 and subsequent amendments "Provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship" (known as Whistleblowing), which protects the confidentiality and identity of the whistleblowers, guaranteeing the right to the prohibition of retaliatory or discriminatory acts, direct or indirect, against the whistleblowers, for reasons connected or linkable directly or indirectly to the reports of any violations carried out.

This document also defines the SYSTEM OF SANCTIONS to be applied in the event of failure to comply with what is indicated in it and what is indicated in LEONE CMS-MOG 231-14.

Those who occupy TOP positions in LEONE - the Shareholders and members of the Administrative Body in office, the Managers if present - and SUBORDINATED (or Subordinate) positions, as reported respectively in the current Chamber of Commerce Register and in the current nominative functional organizational chart, are required to set an example for employees, collaborators, colleagues, and stakeholders in general, and to direct them to observe this Code of Ethics and Conduct and to encourage compliance with the indications contained therein.

In particular, the Members and members of the Administrative Body in office and the managers if present - TOP subjects of the entity - are required to observe it in proposing and outlining the strategies, corporate projects, and programs, and in achieving the goals, objectives, LEONE shares, and investments.

Violation of this Code alters the fiduciary relationship between LEONE and the recipients who implement it. In particular, for employees and collaborators, this violation is to be considered an integral part of the obligations pursuant to art. 2104 of the Italian Civil Code.

LEONE undertakes to keep this Code of Ethics and Conduct updated, in order to adapt it to the infrastructural and organizational evolution and to the evolution of the regulations that fall within the Compliance Perimeter that the organization intends to manage with its Compliance Management System – General Organization Model 231-14 - CMS MOG 231-14.

2. PRINCIPLES

For LEONE, ethics in the conduct of business, characteristic processes, and activities, and compliance with the regulatory requirements given in its CMS-MOG 231-14, is a condition for success and survival in the long term and a tool for promoting its image and "social" reputation, elements that represent a primary and essential value for the organization itself.

LEONE's processes, activities, and actions and their management are based on:

- Operational and administrative correctness and transparency, to comply with the laws in force and to provide adequate guarantees of behavior to all stakeholders.
- Respecting the needs of employees and collaborators: creating a work environment based on correctness, loyalty, mutual respect, collaboration, valorization of diversity, gender equality of professional skills and abilities, empowerment, involvement, continuous pursuit of development and innovation, in compliance with the rules, the work environment and the surrounding environment, and the health and safety of people, to allow those who work there to feel respected, valued, and motivated.
- Fairness, impartiality, confidentiality, respect, and dignity in the treatment of people: LEONE carries out its ordinary and extraordinary activities without discrimination based on race, religion, political opinions, nationality, ethnic origin, age, sex, sexual orientation, physical condition, marital status, family situation, or any other discrimination (in accordance with current laws).
- Respecting individual rights and human dignity: LEONE repudiates any form of violation of individual rights and human dignity, slavery, or exploitation of child labor.
- The repudiation of terrorism, mafia, and anti-democratic and violent practices: LEONE repudiates any form of resolution of political disputes, national and international, that are pursued through terrorist activities, anti-democratic practices, violence, etc..

3. RECIPIENTS OF THE CODE OF ETHICS AND CONDUCT

This Code applies without exception to all members and members of the Administrative Body in office, the members of the Supervisory Body, and the employees and collaborators who work directly for LEONE. LEONE's external collaborators, suppliers, partners, and outsourcers are also required to observe this Code when dealing with or acting in any capacity or level towards stakeholders, in the name and on behalf of LEONE.

4. RULES OF CONDUCT

4.1. General Statements

Each recipient identified among the top or subordinate employees or collaborators of LEONE, in carrying out their duties, must respect the principles of good faith, transparency, and loyalty towards both colleagues and third-party stakeholders with whom they come into contact.

The information disseminated by LEONE must be complete, transparent, understandable, and accurate, so as to comply with current laws and allow those who read and/or acquire it to make informed decisions regarding the relationships to be entertained with LEONE.

4.2. Gifts and personal favors

No recipient of LEONE must offer money, goods, services, or benefits of any kind, neither in the name nor on behalf of the company, nor in a personal capacity, to employees, collaborators, or emissaries of persons, companies, associations, or entities, nor to persons from the latter used, for the purpose of inducing, remunerating, preventing, or in any way influencing any act or fact in the interest or to the advantage (even potential) of the company.

No recipient may accept or give money, goods, services of any kind from/to suppliers, subcontractors, and outsourcers and customers, in connection with his job, with his person, or in any case with the activity of LEONE, outside the normal and permitted employment or contractual relationship.

The above provisions apply in relationships with both private and public persons, companies, or entities, both in Italy and abroad. As an exception to what is established in the previous points, small gifts or courtesies are permitted, as long as they comply with local customs and are not prohibited by law. These exceptions must be notified and expressly admitted by the Administrative Body in office and communicated to the Supervisory Body 231.

4.3. Relations with the Public Administration and Public Authorities

In the relationships that the recipients of LEONE, including through third parties, maintain with the Public Administration and the Public Authority, the following principles must be respected:

- During any business negotiation, request, or relationship with the Public Administration and/or with the Public Authorities and Institutions, recipients must not try to improperly influence decisions, nor induce acts contrary to the duties of office, managers, officials, or employees of the Public Administration or their relatives or cohabitants, even if implemented for the benefit or interest, even if only potential, of LEONE.
- Some behaviors falling within normal commercial practice may be considered unacceptable if not in open violation of laws or regulations, if held against employees or collaborators of the Public Administration or Public Authorities and Institutions or officials acting on behalf of the Public Administration or Public Authorities and Institutions.

Recipients of LEONE must therefore not:

- Examine or propose employment opportunities and/or commercial relationships that may benefit employees of the Public Administration or Public Authorities and Institutions, personally or their family members;
- Offer or provide money, gifts, or gifts in any way;

- Exert illicit pressure and promise any object, service, work, or provision, including that of third parties;
- Solicit or obtain confidential information that could compromise the integrity or reputation of either party.

For the purposes of this indication, we have already stated that conventional gifts of modest value and proportionate to the case are not considered gifts. In reference to this aspect, see the previous point.

It is also forbidden to make mendacious or false declarations to National or Community Public Authorities or Bodies to obtain disbursements, grants, contributions, and public financing, including subsidized ones, or to obtain concessions, authorizations, licenses, or other administrative acts.

It is forbidden to allocate sums received from Authorities or Public Bodies as disbursements, donations, contributions, or financing for purposes other than those for which they were assigned. There is a further ban on altering the functioning of IT or telematic systems or manipulating the data contained therein to obtain an unfair profit by causing damage to the Public Administration or Public Authorities and Institutions

4.4. Relationships with suppliers, outsourcers and collaborators

In relation to suppliers, outsourcers, partners, and collaborators, the recipients work to ensure that LEONE's management system is considered a model to be pursued in the management of activities and relationships. In collaboration, outsourcing, and partnership relationships, procurement, and in general, the supply of goods and/or services, each recipient, in relation to their functions, will ensure that, in addition to current legislation, the internal procedures for selection and management are observed in relationships with suppliers, contractors, collaborators, and employees, and to select qualified people and companies possessing the legal requirements in force.

All this is based on criteria linked to the objective competitiveness of the services, works, products, and materials offered and their quality, understood, in the context of activities considered sensitive pursuant to 231, as compliance of the supplier, outsourcers, and collaborator with the ethical parameters expressed in this Code of Ethics and Conduct and in LEONE's CMS-MOG 231-14.

LEONE undertakes to bring to the attention of suppliers, outsourcers, and collaborators the commitments imposed by this Code of Ethics and Conduct, informing them of the possibility of consulting this document in paper and electronic form through the company website www.comunikare.com.

LEONE includes supply/outsourcing/external collaboration contracts, in addition to compliance with current legislation, the express obligation to comply with the principles of this Code of Ethics and Conduct, together with the provision of the initiatives to be adopted in the event of failure by suppliers, outsourcers, partners, and collaborators to comply with this obligation.

LEONE also undertakes to adopt appropriate sanctioning initiatives in the event of failure by suppliers, outsourcers, partners, and collaborators to comply with the rules of this Code of Ethics and Conduct.

The fees and/or sums, however recognized to collaborators, partners, and outsourcers in carrying out their duties, must be reasonable and proportionate to the activity to be carried out, indicated in the contract, taking into account market conditions or work and professional rates.

Payments cannot be made to a person other than the contractual counterparty, nor in a third country other than that of the parties or of execution of the contract.

4.5. Equal employment opportunities

Each employee or candidate for employment must be treated fairly by LEONE and its suppliers and outsourcers, based on individual qualifications, skills, experience, and other usual hiring criteria and practices. The organization requires that all personnel management activities be carried out without regard to gender, race, religion, color, sex, national origin, disability, or social status. No employee or collaborator must be discriminated against in relation to these aspects.

The organization expects its top management and subordinates from the current organizational chart, employees, and collaborators to comply with all legislative and regulatory provisions regarding discrimination and harassment. In addition to obvious compliance with current and applicable law, the organization works, through particular attention to the acceptance of diversity, to create and maintain a working environment in which everyone is free from discrimination and harassment, in order to guarantee personal safety and the development of one's potential.

The organization prohibits the employment of foreign personnel without a regular residence or work permit; this prohibition is also extended to collaborators and employees of supplier companies and/or outsourcers.

4.6. Accounting and administration – transparency

Every operation and/or transaction, carried out or implemented for the benefit of LEONE or in its interest by the recipients, must be inspired by the utmost correctness from a management point of view, the completeness and transparency of the information, the legitimacy from the formal and substantial and to clarity and truth in accounting findings, according to current regulations and according to the protocols, procedures, and good practices adopted by LEONE through the implementation of its CMS-MOG 231-14. Each operation and/or transaction must also be subject to verification by entitled parties, in accordance with the provisions of the law in force. For each operation, adequate supporting documentation of the activity carried out is kept in the records, in order to allow:

- easy accounting and administrative registration;
- the identification of the different levels of responsibility;
- the accurate reconstruction of the operation, also to reduce the probability of interpretative errors.

These principles also apply to the case of payment of sums or goods made through people or companies acting on behalf of LEONE. LEONE requires accurate, timely, and detailed reports on financial transactions, accompanied by adequate supporting documentation.

All recipients are prohibited from adopting behaviors or giving rise to omissions that may lead to the registration of fictitious transactions or to registrations in a misleading or insufficiently documented manner, to the failure to register commitments, even just guarantees, from which responsibilities or obligations of LEONE towards third parties. Each registration must reflect exactly what is shown in the supporting documentation.

Each recipient, within the scope of their role and responsibilities, is responsible for ensuring that the documentation is easily traceable and ordered according to logical criteria. Recipients who become aware of omissions, falsification, or negligence in the accounting or documentation on which the accounting records are based are required to report to the 231 Supervisory Body through the Reporting Channels set out below.

4.7. Corporate activity and documentation – transparency

In order to avoid the commission of the corporate crimes expressly referred to by 231, any statement or document required by legal provisions relating to the economic, equity, and financial situation of LEONE must be drawn up by the recipients with clarity, completeness, and represent truthfully and corrected the patrimonial, economic, and financial situation of LEONE.

Each recipient must guarantee and facilitate every form of control over the social and economic management provided for by current regulations on the matter and must not in any way hinder such control activities legally attributed to the members, the SB231, and other entitled subjects.

No recipient should make a false or misleading statement to internal or external reviewers and evaluators/auditors. Furthermore, no recipient should conceal or misrepresent information to make the statements provided to such reviewers and evaluators/auditors clear and not misleading.

The creation, hidden, or unaccounted for, of financial funds or assets is prohibited. No false or fictitious entry or statement shall ever be entered into LEONE's books or records or statements for any reason, and no recipient shall misappropriate or misappropriate LEONE's funds or assets or be involved in any decision that results in such acts.

All reporting information (such as expense reports, invoice transmissions, inventory records, etc.) must be accurate, real, and timely and must provide a true representation of the facts. No operation and no payment made on behalf of LEONE must take place with the intention or knowledge that the transaction or payment is different from that indicated in the supporting documentation.

Each recipient must also strictly observe and enforce all legal provisions to protect the integrity and effectiveness of the share capital, to avoid damaging the guarantees of creditors and third parties in general. Finally, the regular functioning of LEONE and the management bodies must be ensured, guaranteeing and facilitating the free and correct formation of the will of the members and the Administrative Body in office.

4.8. Relations with the Verification, Supervision and Control Bodies and Authorities and with the Judicial Authority – transparency

All communications required by law must be made promptly, correctly, and in good faith by the recipients, in relation to their role and duties, to the Private Verification and Certification Bodies, the Public Supervisory and Control Authorities, and the Judicial Authority, as well as the transmission of data and documents required by current legislation and specifically requested by the aforementioned Bodies and the aforementioned Authorities, without interposing any obstacle to the exercise of the audit, inspection, verification, supervision, and control functions legitimately exercised by them.

It is not allowed, neither directly nor indirectly, nor through an intermediary, to offer money, gifts, or compensation from the recipients, in any form, nor to exercise illicit pressure, nor to promise any object, service, provision, or favor to managers, officials, or employees of the Audit and inspection bodies and the Authorities or their relatives or cohabitants to favor or damage a party in any civil, administrative, or criminal process.

It is banned to exercise pressure of any nature on the part of the recipients on the person called upon to make statements or to make mendacious or false statements, and it is forbidden to help anyone who has committed a criminally relevant act to elude the investigations of the Public Authorities or to escape their searches.

4.9. Political contributions

No representative of LEONE is authorized to provide, on behalf of the entity, any financing or contribution, direct or indirect, to parties, movements, organizations, or political candidates, and does not finance associations, nor sponsor events or conferences whose purpose is political propaganda, unless in compliance with as required by current legislation on the subject and unless authorized by the administrative body.

No assets or facilities of LEONE may be used directly or indirectly (through lobbyists, political action committees, or otherwise) for candidates for political office or political organizations without prior written approval from the current Administrative Body of LEONE.

Each recipient may, of course, make contributions in a personal capacity to the candidates or political party of his or her choice, but no recipient will be compensated or reimbursed by LEONE for any contribution made in a personal capacity.

4.10. Conflict of interest and risk of corruption

When carrying out any activity, situations must always be avoided where the recipients involved in the transactions are, or could be, in conflict of interest and/or, even hypothetically, involve corrupt practices.

By way of example, the following situations determine a conflict of interest or potential corruption risk for the recipients:

- economic and financial interests of the recipients and/or their family members in business towards employees, suppliers, subcontractors, partners, and outsourcers, customers, competitors;
- carrying out competitive activities, including collaboration and consultancy activities, with customers, suppliers, subcontractors, partners, and outsourcers, competitors;
- use of one's position in the company or of the information acquired in one's work in such a way as to create a conflict between one's personal interests and the interests of LEONE;
- acceptance of money, favors, or benefits from people or companies or third parties in general who are or intend to enter into a business relationship with LEONE.

LEONE recognizes and respects the right of the recipients to participate in investments, business, or other activities outside of those carried out in the interest of the entity itself, provided that these are activities permitted by law and compatible with the obligations undertaken in their capacity as members, directors, employees, or collaborators of LEONE.

Any recipient who finds themselves operating in a situation of possible conflict of interest or corruption risk, even if only potential, is required to immediately notify the members and/or the Administrative Body in office

of LEONE and/or the ODV231, indicating the situation capable of potentially influencing the impartiality of one's conduct.

Where members or directors are involved in this situation, the obligation referred to in this point finds suitable regulation in the provisions of the specific articles of the Civil Code.

In execution of the duties of loyalty and fidelity that characterize the conduct of LEONE in its entirety, each recipient must refrain from carrying out any activity or pursuing interests in any way in conflict with those of LEONE.

4.11. Confidentiality

Each recipient must refrain from disclosing or using, for their own or third-party profit, any news or confidential information relating to LEONE's activities, given that confidentiality is a fundamental asset toward the customer and any other subject.

4.12. Protection of personal data

Any information relating to a natural or legal person, body, or association, identified or identifiable, even indirectly, by reference to any other information, including a personal identification number, is considered "personal data". The personal data in question are, therefore, related both to those who work at and for LEONE, and to all categories of interlocutors who interface with it (e.g., customers, suppliers, external Data Processors).

In order to guarantee the protection of personal data and data in general, LEONE, through the recipients of this Code of Ethics and Conduct, undertakes to process the same in compliance with the relevant regulations and in particular according to the principles of transparency, lawfulness, and correctness of the data. LEONE, Data Controller, guarantees the relevance of the data processing with the declared and pursued purposes, in the sense that the personal data will not be used for secondary purposes without the consent of the interested party.

The data management methods comply with the provisions of the Report on Data Management and Privacy pursuant to Legislative Decree 196/03 and subsequent amendments and EU Regulation 679/16, available in LEONE.

4.13. Protection of data on electronic media

Each recipient of this Code of Ethics and Conduct is obliged to use IT, telematic, electronic, and telephone resources scrupulously adhering to the provisions of the Report on Data Management and Privacy pursuant to Legislative Decree 196/03 and subsequent amendments and EU Regulation 679/16 of LEONE, in particular it is underlined that:

- The email and internet systems are made available for purposes related to the purposes of the corporate purpose and the exercise of the specific work activity.
- The internet connection or computers must not be used to consult, transmit, or download inappropriate content and not aimed at work, with particular regard to the consultation of pornographic and child pornography sites.
- Recipients are not permitted to use the IT media of LEONE or third parties to illegally "enter" the IT systems of the State, public bodies, or third parties, or possess and disseminate access codes; or damage, even accidentally, information, data, and computer programs; or interrupt its operations and related communication activities; or produce false public IT documents.

Each of these types of behavior constitutes criminally punishable conduct.

4.14. Recycling, self-laundering and receiving stolen goods

The company and all individuals working for LEONE must never engage in or be involved in activities that imply the laundering (i.e., the acceptance or processing) of proceeds from criminal activities in any form or manner, or in laundering, receiving, or self-laundering. Therefore, they must verify in advance the available information (including financial information) on commercial counterparts, suppliers, subcontractors, collaborators, and third parties in general, in order to ascertain their respectability and the legitimacy of their activities before establishing business relationships with them.

In particular, staff and partners who operate or collaborate with LEONE must always comply with the application of anti-money laundering regulations in any competent jurisdiction.

4.15. Prohibition of possession or consultation or viewing of pornographic and child pornography material – transparency

It is absolutely forbidden for recipients to distribute, possess, consult, view, disclose, disseminate, or advertise pornographic and/or child pornography material or virtual images at LEONE's premises or in any other place attributable to the company, with particular reference to those created using images of minors. By virtual images, we mean images created with graphic processing techniques not associated, in whole or in part, with real situations, whose quality of representation makes non-real situations appear as real.

4.16. Management of money, goods and other utilities

It is prohibited for recipients to replace or transfer cash or electronic coins, goods, or other benefits deriving from crime, or carry out other operations in relation to them in order to hinder the identification of their criminal origin. It is also prohibited to use the aforementioned assets in economic or financial activities.

LEONE forbids involvement in any type of agreement known or suspected to facilitate any acquisition, conservation, use, or control of any property or money aimed at hindering their criminal origin. If a recipient suspects that a money laundering, self-laundering, or receiving of stolen goods operation is underway, he or she must inform the SB 231 and/or the members and/or the Administrative Body in office.

It is prohibited to falsify and/or put into circulation and/or use counterfeit banknotes, coins, revenue stamps, and watermarked paper. The recipient who receives payment in false and/or counterfeit banknotes, electronic coins, or credit cards informs the Administrative Body in office and/or the 231 Supervisory Body, so that they can make the appropriate reports.

4.17. Communication of corporate data and information

Information regarding LEONE must be timely and coordinated and must be provided in a truthful and consistent manner.

All information regarding LEONE must be provided only by those directly responsible for the role and duties of communication within and outside the company.

In response to requests for confidential company data and information from internal or external parties, recipients must refrain from providing the information directly or indirectly but must direct the request to the competent company functions.

Persons in charge of disclosing information relating to LEONE to the public, including in the form of speeches, participation in meetings and conferences, publications, or any other form of presentation, must comply with the provisions issued by LEONE and receive, where applicable, the prior authorization of the Administrative Body in office.

4.18. Protection and correct use of the organisation's assets

The recipients of LEONE are required to work diligently to protect company assets through conscientious behavior and, for employees, in compliance with good company practices.

To this end, they are responsible for safeguarding, conserving, and defending the assets, both tangible and intangible, and the resources entrusted to them as part of their business and will have to make use of them in accordance with the company's interests, avoiding any improper use for the benefit of third parties, which may cause damage, reduce effectiveness and efficiency, or in any case be in conflict with the image of LEONE.

4.19. Health and Safety in the workplace

With reference to the application of current legislation on prevention and protection in the workplace, the recipients, within the roles held within the Prevention and Protection Service (Employer, Prevention and Protection Service Manager, emergencies, worker), must adapt so that the provisions contained in the company Risk Assessment Document drawn up pursuant to Legislative Decree 81/08 and subsequent amendments and in other representative documents (Safety Plans, Single Interferential Risk Assessment Documents, etc.); protocols, procedures, and instructions, and good practices of the CMS-MOG 231-14 Manual, are rigorously applied. This includes particular attention to reporting, respectively to managers or supervisors, to the Employer, or to the SB231, of all those dangerous and/or accident situations, even potential, that may occur in the performance of company activities, in the logic of prevention and control of such situations.

4.20. Elements of environmental protection

With reference to the application of current legislation regarding environmental impacts and the fight against pollution, the recipients must adapt to ensure that the provisions of Legislative Decree 152/06 and subsequent amendments contained in the protocols, procedures, and instructions of the CMS-MOG231-14 adopted are rigorously applied. This includes particular attention to reporting, respectively to the Shareholders, to the Directors of the entity, or to the Supervisory Body 231, of all those situations of danger and/or accident, even potential, which may occur in the performance of company activities, in the logic of prevention and control of such situations.

4.21. Copyright infringement

Each recipient is obliged to operate in compliance with current legislation regarding the protection of copyright, preparing the necessary documentation in compliance with the required deadlines to receive the necessary authorizations for the use of the protected material and recognizing the relevant fees to the authors, both in matters of protection of identification tools or signs (trademarks, patents, models, and drawings, SW).

In this latter context, LEONE explicitly prohibits all internal recipients, employees, and collaborators who may be in a position to use trademarks, patents, and/or designs and models of others from counterfeiting and/or using such trademarks or distinctive signs or such counterfeit patents or altered.

4.22. Relations with the media

Relations with the mass media are reserved for the Administrative Body in office in the ways and forms permitted by it and deemed most suitable.

Collaborators/employees are prohibited from:

- Releasing any news relating directly or indirectly to the company to representatives of the media;
- Spreading false information and news.

The information must be transparent, truthful, and correct. It must be consistent with company policies and strategies and must not be formulated in ways that generate misunderstandings or ambiguities.

5. COMMUNICATION AND DISSEMINATION OF THE CODE OF ETHICS

LEONE undertakes to promote and guarantee adequate knowledge of the Code of Ethics and Conduct and to disseminate it by all means deemed most appropriate to the interested parties through specific and adequate communication activities.

In order for everyone to conform their behaviors to those described, an adequate training program and continuous awareness of the values and ethical standards contained in this Code of Ethics and Conduct are ensured.

6. SUPERVISORY BODY 231

LEONE undertakes to respect and enforce the rules, especially through the action of the Supervisory Body 231. The establishment of this body, pursuant to Legislative Decree 231/01 (art. 6) and subsequent amendments, is a mandatory prerequisite for the 'exempt from liability' character attributed to the model itself by the application of the decree.

The SB 231 must have as its main requirements autonomy and independence, professionalism, and continuity of action, as permitted by the aforementioned art. 6 and according to the Confindustria Guidelines in their latest revision. This body is responsible for supervisory and monitoring tasks regarding the implementation of the Code of Ethics and Conduct, dealing in particular with:

- constantly monitoring the application of the CMS-MOG231-14 and, in particular, the Code of Ethics and Conduct, also by accepting any reports and suggestions;
- reporting any violations of significant importance;
- expressing binding opinions regarding the possible revision of the Code of Ethics and Conduct or of the CMS-MOG231-14, with the aim of guaranteeing the consistency of the latter with the Code itself.

7. REPORTING VIOLATIONS

We have already indicated above that reports of violations of this Code of Ethics and Conduct are treated in strict compliance with LAW 30 November 2017, n. 179 and subsequent amendments “Provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship” (Whistleblowing).

LEONE has established the following communication channels through which interested whistleblowers can and must submit their reports in writing regarding the violation or suspected violation of the Code of Ethics and Conduct. There are two channels set up for reporting:

- Registered letter (also anonymous) addressed directly to LEONE SRL Via Sant'Andrea 125, 251038 ROVATO BS c att.ne Supervisory Body 231
- By reporting on the company account ordiniwhistleblowing@kommunikare.com, directly indexed to the Supervisory Body 231.

LEONE reminds you that pursuant to article 6 paragraph 2-ter, subjects who intend to report violations or trade union organizations can report them directly to the National Labor Inspectorate.

The Supervisory Body in charge will analyze the report and will act in such a way as to protect the subject against any type of retaliation, in absolute and rigorous compliance with the requirements of law no. 30 November 2017. 179 “Provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship” (Whistleblowing).

LEONE specifies that sanctions will be applied and disciplinary and protection measures adopted for the institution, according to the laws in force:

- against those who violate the rules for the protection of persons reporting violations;
- against those who make reports that prove to be unfounded with intent or gross negligence.

In the event of a confirmed violation, the Supervisory Body may propose the definition of the measures to be adopted by the Administrative Body in office and/or by the Members according to the regulations in force and according to the disciplinary and sanctioning system adopted by LEONE.

8. SANCTION SYSTEM

8.1. The function, autonomy and principles of the sanctioning system

The sanctioning system is aimed at preventing and sanctioning, from a contractual perspective, the commission of administrative offenses resulting from the crimes referred to in Legislative Decree no. 231/2001 and subsequent amendments.

The application of sanctions is independent of the opening and outcome of the criminal proceedings initiated by the Judicial Authority, in the event that the conduct to be censured constitutes a type of relevant crime pursuant to Legislative Decree 231/2001 and subsequent amendments.

1. **Legality:** Art. 6, paragraph 2, letter e), of Legislative Decree no. 231/01 and subsequent amendments requires that the organizational and management model must introduce a disciplinary system suitable for sanctioning failure to comply with the measures indicated in CMS-MOG231-14; it is therefore LEONE's responsibility to:
 - o i) Prepare in advance a set of Internal Rules of Conduct and procedures included in the company CMS MOG231-14;
 - o ii) Sufficiently specify the disciplinary cases and the related sanctions.
2. **Complementarity:** The disciplinary system envisaged is complementary, and not alternative, to the disciplinary system established by the CCNL - TERTIARY, in force and applicable to the different categories of employees employed by LEONE.
3. **Advertising:** LEONE will provide maximum and adequate knowledge of the CMS-MOG231-14 and of this Code of Ethics and Conduct, through first of all its publication in a place accessible to all workers (art. 7, paragraph 1, Workers' Statute), as well as with delivery, by hand and via e-mail, to individual recipients.
4. **Contradictory:** The guarantee of cross-examination is satisfied, in addition to the prior publicity of the CMS-MOG231-14, with the prior written notification in a specific, immediate and immutable manner of the charges (art. 7, paragraph 2, Workers' Statute).
5. **Graduality:** The disciplinary sanctions have been developed and will be applied according to the seriousness of the infringement, taking into account all the circumstances, objective and

subjective, aggravating and otherwise, which characterized the contested conduct and the intensity of the damage to the protected company property.

6. *Typicality*: The contested conduct must be expressly provided for by the Decree as a crime and there must be correspondence between the contested charge and the charge underlying the disciplinary sanction.
7. *Timeliness*: The disciplinary procedure and the possible imposition of the sanction must take place within a reasonable and certain time from the opening of the procedure itself (art. 7, paragraph 8, Workers' Statute).
8. *Presumption of guilt*: The violation of a rule of conduct, of a prohibition, or of a protocol or procedure provided for by the CMS-MOG231-14, is presumed to be of a negligent nature and the seriousness of the same will be assessed, case by case, by the Representative, possibly after consulting the SB231 (art. 6, paragraph 2, letter e, Legislative Decree 231/01 and subsequent amendments).
9. *Effectiveness and sanctionability of the attempted violation*: In order to make the disciplinary system suitable and therefore effective, the sanctionability of even mere conduct that puts at risk the rules, prohibitions, and protocols and procedures provided for respectively by this Code of Ethics and by CMS-MOG231-14 or even only preliminary acts aimed at their violation (art. 6, paragraph 2, letter e, Legislative Decree 231/01 and subsequent amendments).

8.2. Recipients

The members, the members of the Administrative Body in office, the members of the Supervisory Body if appointed, the managers, the employees (executive managers and clerks and workers), the consultants, the collaborators, and third parties in general (customers and suppliers and outsourcers and stakeholders in general) who have contractual relationships with the entity are subject to the application of this Disciplinary System.

The procedure for the imposition of the sanctions referred to in this disciplinary system takes into account the particularities deriving from the legal status of the person against whom proceedings are being taken. In any case, the SB231 must be involved for information in the disciplinary procedure to be adopted.

The verification of infringements of the CMS-MOG231-14 and this Code of Ethics is the responsibility of the Legal Representative, after consulting the SB231, who must promptly report the ascertained violations to the Members or the Administrative Body.

Disciplinary proceedings and the imposition of sanctions are attributed to the competence of the Legal Representative or other manager specifically delegated by the Members.

The establishment of a dedicated information channel is envisaged to facilitate the flow of reports to the SB on violations of the provisions of this CMS-MOG231-14.

All recipients must be informed of the existence and content of this document. In particular, it will be the responsibility of the top management, in agreement with the SB231, to ensure communication of the same.

8.3. The rules that make up the CMS-MOG231-14 Model

All violations of the principles and rules contained in the CMS-MOG231-14, this Code of Ethics and Conduct, the organizational protocols and procedures, and good practices are sanctioned pursuant to and for the purposes of this Disciplinary System, which is identified in order to regulate company activities potentially exposed to the commission of the crimes envisaged by the aforementioned 231.

8.4. The sanctions

In order for the CMS-MOG231-14 to be effectively operational, it is necessary to adopt a disciplinary system suitable for sanctioning violations of the regulations contained therein.

Given the seriousness of the consequences for the company in the event of illicit behavior by the recipients, any failure to comply with the CMS-MOG231-14 and this Code of Ethics and Conduct by employees constitutes a violation of the worker's duties of diligence and loyalty and, in more serious cases, is to be considered detrimental to the relationship of trust established with the employee. The aforementioned violations will therefore be subject to the disciplinary sanctions set out above, regardless of any criminal judgment.

Behaviors carried out by employees in violation of the individual behavioral rules deduced in this Code of Ethics and Conduct and in CMS-MOG231-14 are defined as disciplinary offenses. The organization's

corporate disciplinary system is made up of the relevant civil code provisions and the contractual provisions set out in the national collective labor agreement to which it belongs.

The disciplinary system does not replace the sanctions provided for by the respective national collective agreements but intends to stigmatize and sanction only violations of company operating procedures and unfaithful behavior towards the company carried out by employees or individuals holding top positions.

This disciplinary system is brought to the attention of all employees who hold the role of manager, employee, and worker, for example, by posting a copy on the notice board or through various and specific company communication tools (intranet, e-mail, service communications). Anyone wishing to receive a paper copy of this document can request it from the Legal Representative of the organization, who keeps a record of it, or download it from the site www.comunikare.com.

Therefore, the sanctions provided for by the disciplinary rules contained in the sources which at a collective level legally regulate the employment relationship can be imposed on employees who violate this Code of Ethics and Conduct, in compliance with the principle of gradual sanction and proportionality to the gravity of the infringement.

As regards individuals not included in the company's staff as employees, violations committed by them may lead to termination of the contract due to non-compliance.

8.5. Sanctions against employees

The sanctions that can be imposed on personnel classified in the categories of manager and employee coincide with those provided for by art. 7 of Law 300/1970 and are indicated below as established by the CCNL applied and in force.

Disciplinary dismissal can be challenged according to the procedures established by Law 15 July 1966, n. 604 "Regulations on individual dismissals" and subsequent amendments and additions.

The choice of the type of sanction to be imposed will be made with an assessment to be made in the specific case on the basis of the criteria referred to in the following paragraph.

The sanctions that can be imposed in the event of infringements of the rules of CMS-MOG 231-14 are, in increasing order of severity:

Conservatives of the employment relationship:

1.1.Reprimand inflicted verbally - this sanction is applicable in cases of:

- Violation of the internal procedures envisaged by this Model, "due to failure to comply with the service provisions", or "for carrying out the work performance with poor diligence";
- Conduct consisting of "tolerance of service irregularities", or in "failure to comply with duties or obligations of service, which has not resulted in prejudice to the service or interests of the Company".

1.2.Reprimand given in writing – this sanction is applicable in cases of:

- Failures punishable with a verbal reprimand but which, due to specific consequences or recidivism, have greater relevance (repeated violation of the internal procedures envisaged by the CMS-MOG231-14 or repeated adoption of conduct that does not comply with the provisions of the CMS-MOG231-14 itself);
- Repeated failure to report or tolerance by those in charge of minor irregularities committed by other staff members.

For disciplinary measures more serious than a verbal reprimand, a written notification must be made to the worker, with a specific indication of the infraction committed.

The provision cannot be issued until five days have passed from the notification, during which the worker will be able to present his justifications and be assisted by a lawyer or a union representative. The disciplinary measure must be motivated and communicated in writing. The worker will also be able to present his justifications verbally. The disciplinary rules relating to sanctions, the infringements in relation to which each of them can be applied, and the procedures for contesting the same, must be brought to the attention of workers through communication channels accessible to all.

1.3.Suspension from service and economic treatment for a period not exceeding 10 days - applies in cases of:

- Failure to comply with the internal procedures required by CMS-MOG231-14 or negligence with respect to the provisions of CMS-MOG231-14;

- Failure to report or tolerance of serious irregularities committed by other personnel which are such as to expose the company to an objective situation of danger or to cause negative consequences for it.

2. Resolutions of the employment relationship:

2.1. Dismissal for justified reason - applies in cases of:

- Violation of one or more provisions of CMS-MOG231-14 through conduct such as to lead to a possible application of the sanctions provided for by Legislative Decree 231/01 and subsequent amendments against the company;
- Significant failure to fulfill the contractual obligations of the worker or for reasons inherent to the production activity, the organization of work and its regular functioning (ex art. 3, Law 604/66);

2.2. Dismissal for just cause, pursuant to art. 2119 Civil Code – applies in the cases of:

- Conduct in clear violation of the provisions of CMS-MOG231-14, such as to determine the concrete application against the Company of measures provided for by Legislative Decree 231/2001 and subsequent amendments and additions, as such conduct must be recognized as a "malicious violation of laws or regulations or official duties that may cause or have caused significant harm to the Company or third parties";
- Conduct aimed at committing a crime provided for by Legislative Decree 231/2001 and subsequent amendments.

8.6. Sanctions against Members

In case of a violation of this Code of Ethics and Conduct and the CMS-MOG231-14 by one of the Members, the SB231 will promptly inform the other Members in writing for subsequent decisions.

The remaining Members will take the most suitable and appropriate initiatives consistent with the seriousness of the violation and in accordance with the powers provided by law and/or the statute.

8.7. Sanctions against consultants, collaborators, interns, service companies and third parties

Any conduct carried out by consultants, collaborators, interns, and third parties who have relationships with the organization, contrary to the rules outlined in this Code of Ethics and Conduct (referred to in the previous paragraphs) and established by it to mitigate the risk of committing a crime sanctioned by Legislative Decree 231/2001 and subsequent amendments, may result, as stipulated by specific contractual clauses included in letters of appointment, agreements, and contracts, in the immediate termination of the contractual relationship or the imposition of penalties commensurate with the violation or damage caused.

It is the responsibility of the SB231, in conjunction with the Sole Director, to identify and assess the advisability of including the aforementioned clauses in the contracts that govern the relationship with these individuals within the scope of the company's activities potentially exposed to the commission of the crimes referenced in the aforementioned Decree 231.

LEONE also reserves the right to seek compensation if such conduct causes tangible damage to the company, both material (particularly the application by the court of the pecuniary or disqualification measures provided for by the Decree itself) and reputational.

8.8. Criteria for commensurate sanctions

The seriousness of the infringement will be assessed, and the sanction imposed based on the following circumstances:

- The applicable national collective labor agreement in force for employees.
- The system of sanctions provided for by the updated Crime Catalog 231.
- The timing and concrete methods of carrying out the infringement.
- The presence and intensity of the intentional element.
- The extent of the damage or danger as a consequence of the infringement for the organization and for all employees and stakeholders of the organization itself.
- The predictability of consequences.
- The circumstances in which the infringement took place.

Recidivism constitutes an aggravating circumstance and entails the application of a more serious sanction.

8.9. Verification of sanctions

With reference to the procedure for ascertaining violations, it is necessary to maintain the distinction, already clarified in the introduction, between subjects linked to the organization by an employment relationship and other categories of subjects.

For the former, the disciplinary procedure can only be that already regulated by the "Statute of workers' rights" (Law no. 300/1970) and by the TERTIARY CCNL in force. To this end, even for violations of the rules of the Model, the powers already conferred are without prejudice, within the limits of their respective competences; however, in any case, the necessary involvement of the Supervisory Body 231 in the procedure for ascertaining infringements and the subsequent imposition of the same in the event of violations of the rules that make up the CMS-MOG231-14 is envisaged.

Therefore, a disciplinary measure cannot be archived or a disciplinary sanction imposed for the violations referred to above without prior information and opinion from the Supervisory Body 231, even if the proposal to open the disciplinary proceedings comes from the Body itself.

For the other categories of recipient subjects, linked to the company by a relationship other than subordination, the disciplinary procedure will be managed by the Administrative Body in office, after consultation with the ODV231, and the body to which they belong will also be involved. For violations committed, the right of termination will be exercised by subjects linked to the company by contractual ties in accordance with the provisions of the new contractual clauses in place.