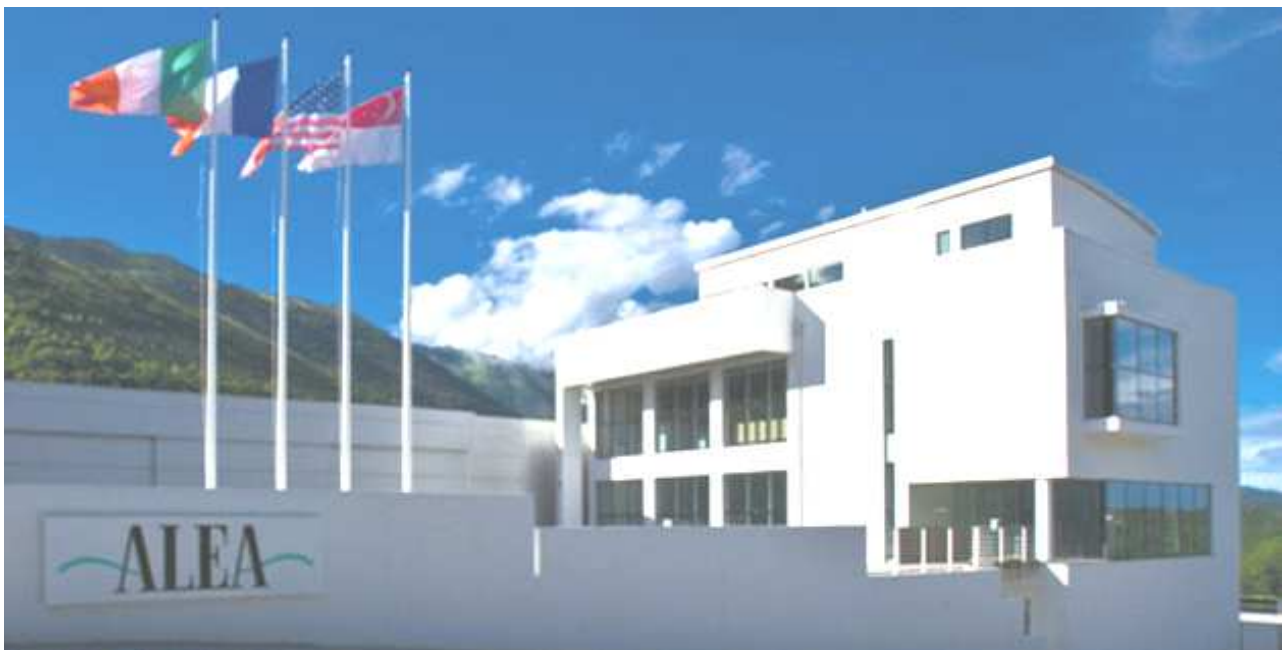


# ailea

## **CODE OF ETHICS**

*Organizational Model of Management and Control ex D.Legs 231/01*



**Current Version**

**Review 01 of 22/10/2019**

Issued and controlled by the Company Representative for 231

Ms Michela Carlot

Signature \_\_\_\_\_

Approved by Chairman of the Board of Directors

Mr. Tiziano Carlot

Signature \_\_\_\_\_

Approved by Chief Executive Officer

Mr. Polo Carlot

Signature \_\_\_\_\_

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00	First issuance
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## INTRODUCTION

**ALEA S.r.l.** commits to observe the highest standards of ethics and fairness in its business conduct. This "Code of Ethics and Business Conduct" (hereinafter, for the sake of brevity, "Code") reflects the business practices and principles of self-discipline underlying this commitment. This Code expresses the ethical commitments and responsibilities in the management of the company's business and activities and defines the set of values and principles, as well as the lines of conduct that must be adopted by the "Directors" of **ALEA**, by all individuals linked by employment relationships with the Company ("Employees"), and by all those who work for the Company, regardless of the relationship that binds them to the same ("Collaborators").

On the other hand, the Italian national legal system now recognizes the legal relevance and not- prosecution of the ethical principles and business conduct, following the application of Legislative Decree no. 231/2001 ("Decree") and its additions and variations ("Regulation of the administrative liability of legal individuals, companies and associations, including those without legal form").

The adoption of and compliance with the Code - which is part of a broader internal Organizational Model of Management and Control - can avoid prosecution and provide protection to the Company which, in this case, would be protected from fines listed in the Decree.

The Code is therefore complementary to the existing internal procedures, (which directly or indirectly, reduce the risk of committing offences under Legislative Decree 231/2001) and takes into account the suggestions included in the Guidelines issued by Confindustria (approved by the Ministry of Justice on 2 April 2014).

Compliance with the provisions contained therein is to be considered an integral part of the contractual obligations undertaken by **ALEA** personnel, also pursuant to and for the purposes of Article 2104 of the Italian Civil Code. The violation of the rules of the Code may therefore constitute a serious breach of the obligations arising from the contract of employment and source of offence, with all consequent personal liability.

Likewise, the Company reserves the right to protect its interests in any competent place against third party collaborators (suppliers, agents, consultants and business partners) who have violated the provisions of this Code intended for them and who have been the subject of contractual agreements with **ALEA**.

In order to provide the widest possible spread of its content, this Code of Ethics is also published on the company website [www.aleaoffice.it](http://www.aleaoffice.it).

Moreover the Code of Ethics is the first safeguard on which the Organizational Model adopted by the Company according to the provisions of Legislative Decree 231/2001 (administrative liability of companies and entities for facts constituting a crime) is based, of which it is an integral part (the violation of the principles and rules contained therein may therefore have serious consequences for the Company also pursuant to the said legislation).

## **1. GENERAL PRINCIPLES**

### **1.1 Addressee**

Below are named as "Addressee" the individuals to whom the regulations of this Code of Ethics apply, identified as the Directors and the two members of the corporate entities, all Company employees and all those who, directly or indirectly, permanently or temporarily, establish relationships with **ALEA** or, in any case, work to pursue its objectives, in all the countries in which **ALEA** operates.

The activity performed by ALEA is aligned with the principles of fairness and transparency. To this end, the transactions among the company's operators, comply with criteria of substantial and procedural fairness, according to pre-established principles of conduct, adequately brought to the attention of the marketplace.

The members of the Board of Directors, in setting the business objectives, are inspired by the principles listed in the Code.

It is primary responsibility of the shareholders to apply the values and principles contained in the Code, assuming responsibility both inside and outside the company and strengthening **ALEA's** trust, cohesion, sense of belonging and spirit.

**ALEA** employees, within the scope of compliance with the law and current regulations, shall adapt their actions and conduct to the principles, objectives and commitments set out in this Code.

All actions, operations, negotiations and, in general, behaviours adopted by the Company's employees in their work activities are inspired by the utmost fairness, fullness and transparency in the information's conveyance, legitimacy from a formal and substantive point of view, and clarity and truth in accounting records in accordance with the laws in force and the internal procedures.

Each employee must provide adequate work contributions to the assigned tasks and recognized professionalism, and must act in a way that protects **ALEA's** prestige and image.

Each Addressee is required to be familiar with the Code of Ethics, to actively contribute to its implementation and to report any shortcomings to the competent department (Management, Human Resources Area, and Supervisory Entity).

In order to fully comply with the Code of Ethics, each employee, if he or she becomes aware of situations that, actually or potentially, may represent a significant violation of the Code of Ethics, must promptly report them to his or her direct superior and to one of the Entities referred to in point 1.6 below.

### **1.2 ALEA Commitments**

**ALEA** also ensures through the designation of specific functions ("Reference Entities"):

- 1) the maximum spread of the Code among the Addressees;
- 2) the Code's updating in order to adapt it to the evolution of civil sensitivity and of the regulations for the Code itself;
- 3) performing verifications in relation to any report of violation of the Code's rules;
- 4) evaluation of facts and consequent execution, in the event of proven violation, of prosecuting measures;

- 5) that no one may suffer retaliation of any kind for having provided information of potential violations of the Code or the pertaining regulations.

### **1.3 Obligations for all Employees**

Each employee is required to know the Code's regulations and of the ones pertaining his work task. **ALEA** employees are required to:

- 1) refrain from violating these rules;
- 2) contact their supervisors or the Human Resources Department if there is a need for clarification on how to apply the same;
- 3) promptly report to their superior or Human Resources Department any information, directly detected or reported by others, about possible violations, as well as any request made to them with the aim of violating or eluding these regulations;
- 4) in case of major alleged violations, the employee is required to report directly to the Corporate Management.

### **1.4 Further Obligations for Chiefs of Departments and Entities**

Each Chief of Dept./Entities has the obligation to:

- 1) to act as an example to their own collaborators and to guide them in complying with the Code and its procedures;
- 2) ensure that employees understand that compliance with the rules of the Code, as well as with the procedures and safety standards, is an essential part of the quality of work performance and work relationships in its ethical aspect;
- 3) carefully select, within the limits of their competence, internal and external collaborators in order to avoid assigning tasks to people who do not fully comply with the Code's rules and procedures;
- 4) take immediate corrective actions when the situation requires.

### **1.5 Valence of the Code towards third parties**

All ALEA employees, according to their skills, when dealing with third parties, must:

- 1) adequately inform them of the commitments and obligations imposed by the Code;
- 2) demand observance of the obligations directly related to their activity;
- 3) adopt appropriate internal and, if within their competence, external initiatives in the event of failure by third parties to comply with the Code's regulations.

### **1.6 Entities to refer to**

The Entities to refer to for Code's application are:

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the Management and the Human Resources Department (and consequently the Supervisory Entity pursuant to Legislative Decree 231/2001), with the task of promoting knowledge of the Code within **ALEA**, providing the necessary explanations and training guidelines and, if necessary, taking the appropriate corrective measures in the event of violation of the Code, as well as examining the reports of possible violations, promoting the most appropriate examinations and verifications.

### **1.7 Contractual value of the Code**

The Code is an integral part of the employment regulations. Compliance with the Code's standards must be considered an essential part of the obligations of **ALEA** Employees.

The violation of the Code's regulations may constitute a breach of the primary obligations of the employment relationship or a disciplinary offence, with all legal consequences, also in regard to the preservation of the employment, and may involve actions for reimbursement of damages caused by the same violation. For Addressees who are not employees, compliance with the Code is an essential prerequisite for the preservation of the professional/collaborative relationship with **ALEA**.

## CONDUCT IN BUSINESS MANAGEMENT

### **2.1 General Business Management**

In its business relations, **ALEA** is inspired by the principles of loyalty, fairness, transparency, efficiency and honesty to the market.

Employees of the Company and outside collaborators acting in the name of or on behalf of **ALEA** itself, are required, in business relations of interest to **ALEA** and in relations with the Public Administration, to behave respecting the law, performing with transparency, clarity, correctness, efficiency in business and promotional relations and banning any illegitimate favouritism.

Addressees are also required to behave in line with **ALEA**'s corporate policies, which can never result, even if adopted to pursue the corporate mission, in acts against the law, current legislation, or corporate procedures related to individual tasks.

### **2.2 Presents, free gifts and other benefits**

In relations with Customers, Suppliers and third parties in general, offers of money, gifts or benefits of real or apparent advantages of any kind are not permitted (e.g. promises of economic advantages, favours, recommendations, promises of job offers, etc.). Anyway, commercial acts of courtesy are allowed as long as they are of modest value and, in any case, such as not to compromise the integrity and reputation and not to influence the Addressee's decisions. The Addressee who receives gifts of any nature or value must notify his direct superior or one of the Department referred to in point 1.6.

### **2.3 Conflict of interests**

Addressees must avoid situations and/or activities that could lead to conflicts of interest with those of **ALEA**, or that could interfere with their ability to make fair decisions, in order to safeguard the best interests of the Company itself.

If the Addressee experiences a situation of conflict with the interests of **ALEA**, the Addressee must immediately inform his/her superior and one of the Departments and refrain from any activity connected with the conflict.

In relations between **ALEA** and third parties, the Addressees must act in accordance with ethical and legal standards, with an explicit ban to illegitimate favouritism, collusive practices, corruption or solicitation of personal advantages for themselves or others.

It is mandatory to promptly report to his/her superior and/or to one of the Departments any information that may lead to the presumption or prediction of a situation of potential conflict of interest with **ALEA**.

As a non-exhaustive example, the following situations may occur conflicts of interest:

- 1) having economic and financial interests (significant ownership of shares, professional assignments, etc.) also through family members, with customers, suppliers or competitors;
- 2) performing work activities, including family members, at customers', suppliers' or competitors' premises;
- 3) accepting money, gifts or favours of any kind from persons, companies or entities that have or intend to enter into business relations with **ALEA**;
- 4) using his/her own position in the company or the information acquired in his/her own work in such a way that there is a conflict between his/her own interests and those of the company.

### **2.4 Relationships with Suppliers**

The selection of suppliers and the formulation of terms of purchase of goods and services for the company is dictated by values and parameters of competition, objectivity, fairness, impartiality, equity in price, quality of goods and / or service, when assessing the terms of sales and the general overview of offers in the market.

The purchasing processes must seek the maximum competitive advantage for **ALEA** and act with loyalty and fairness among the Suppliers in possession of the qualifications required. Suppliers must cooperate to constantly ensure the company's customers' satisfaction in terms of quality and delivery times. The stipulation of a contract with a Supplier must always be based on terms of extreme clarity, avoiding, where possible, the assumption of contractual obligations that involve forms of dependency towards the Supplier.

The need to pursue maximum competitive advantage for **ALEA**, however, must necessarily ensure that the company itself and its suppliers adopt operational solutions in line with current legislation and, more generally, with the principles of protection of all people involved, products, health and safety and the environment.

#### **2.4.1. Respect for fundamental human rights (ILO Convention)**

In particular, the following human rights standards for social and ethical responsibility in the **ALEA** Supply Chain must be pursued, in compliance with the fundamental rules of the ILO (International Labour Organisation) convention, defining the minimum requirements for all suppliers. The current version is a fundamental and integral part of any collaboration contract with **ALEA** and any related "protocol".



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In order to establish proper cooperation and partnership, both parties commit themselves to the respect of human rights standards and basic ethical principles as well as to the compliance with the legal norms in force in the States concerned. Reference is made to the labour standards of the National Labour Organisation (ILO), which act as minimum standards:

**ILO Convention-Act.29 and 109: *No forced labour.***

Forced labour is not tolerated. Products resulting from forced labour are not accepted by ALEA and its suppliers. The workplace must be of voluntary nature, meaning also the work of people on probation.

**ILO Convention Art. 87 e98: *Freedom of Association - Collective bargaining.***

Every worker has the right to form a representation or to join a trade union organisation. The possibility of joining collective labour agreements between employers' organisations and workers' organisations should be promoted. Workers' representatives shall not be exposed to discrimination.

**ILO Convention Art. 100 and 111: *No discrimination.***

Workers shall not be subjected to any discrimination based on sex, race, ethnic or social origin, religious or political beliefs. Wages must be levelled between men and women.

**ILO Convention Articles 138 and 182: *No child labour.***

Child labour is not accepted. The minimum age for employees and workers is calculated according to local laws. The minimum age of 15 years may not be lowered. Exceptions may only be made as part of a training programme. Health, growth and school attendance cannot be affected.

**ILO Convention Art. 131: *Payment of adequate salaries.***

Wages must be sufficient to meet the basic needs of employees and their families, taking into account local living conditions.

**ILO Convention Art. 155: *Health and safety in the working environment.***

The protection of health and safety must be guaranteed within the legal provisions and customs of the country. Employees must be adequately protected. Measures for accidents' prevention at work must be guaranteed. The risks of work accidents and illnesses must be minimized. Compliance with the above criteria must be guaranteed for each production site, and must be certified by internationally recognised companies. This must be in place prior to the establishment of commercial relations and for the entire duration of the contract without interruption.

**ALEA** reserves the right to perform audits without prior notification or to appoint certified companies to execute them.

Failure to comply with the Code of ethics may result in the termination of the employment relationship.

## **2.5 Relations with Customers**

**ALEA** pursues its mission in the national market and internationally through the offer of high-quality products and services at competitive conditions and in compliance with the rules protecting competition.

Each Addressee, in the relationships with Customers and in compliance with internal procedures, must pursue the maximum satisfaction of the Customer, providing, among other things, thorough and accurate information on products and services supplied, to allow the Customer make conscious choices.

## **2.6 Proper use of company assets**

Each addressee is responsible to protect the resources assigned to him/her and has the duty to promptly inform the appropriate Departments of any threats or events that are harmful to ALEA.

In detail, each Addressee must:

- operate with accuracy to protect the company's assets, through responsible behaviour and in line with the operating procedures established to regulate their (assets) use;
- avoid improper use of company assets that may cause damage or reduction in efficiency, or conflicting anyway with the interests of the company;
- obtain the necessary authorizations if the asset is used outside the company.

The increasing dependence on information technology requires to ensure the availability, security, integrity and maximum efficiency of this particular category of intangible asset.

Each Addressee is required:

- not to send threatening and insulting e-mail messages, not to use languages of low quality or an inadequate style, not to express inappropriate or undesirable comments, which could cause offence to the person and/or damage to the company's image;
- to avoid spamming and chain letters, that can generate data/information/processes traffic, within the company's telematic network, such as to significantly reduce network efficiency with negative impacts on productivity;
- not to navigate on websites with inappropriate and offensive content;
- to operate on personal social media (Facebook, Twitter, WhatsApp etc.) with virtuous criteria and common sense, carefully avoiding to give, directly or indirectly, a negative image of the Company, also by misrepresenting the Company in an incorrect and improper manner, and to jeopardize the privacy of colleagues and anyone dealing with the Company itself (stakeholders e shareholders);
- to thoroughly adopt the corporate security policies so that the functions and protection of the information systems are not compromised;
- avoid loading borrowed or unauthorized software onto company systems. Do not make unauthorized copies of licensed programs neither for personal use, for business use, nor for third parties.

**ALEA** prohibits, specifically, any use of information systems that may represent a violation of the laws in force, as well as any offence to the freedom, integrity and dignity of persons, especially minors.

Even the involuntary use of these goods for any purpose outside the company's activities can cause serious damage (economic, image, competitiveness, etc.) to ALEA, with the aggravating circumstance that an

improper use can result in potential criminal and administrative sanctions for the company itself for any unlawful acts, and in disciplinary actions against the Addressees.

## **2. RELATIONS WITH OUTSIDE PARTIES**

### **3.1 *Relations with Public Institution***

The relations with the Public Sector, necessary for the development of **ALEA**'s corporate agenda, are exclusively limited to the corporate functions delegated to that.

Relations must be based on the utmost transparency, clarity and fairness and must not lead to partial, distorted, ambiguous or misleading interpretations by public institutional subjects with whom the Company has relations for several reasons. Gifts, acts of courtesy and hospitality towards representatives such as public officials or persons in charge of a public service are allowed, when they are of modest value and in any case such that they cannot be interpreted by a third party as aimed at acquiring advantages in an improper manner. In any case, this type of expense must be authorised and adequately documented.

Notably, in its relations with public Sector for access to subsidised funds, **ALEA**:

- rejects any conduct aimed at obtaining the contribution in an undue manner, through deception or omission of information due to;
- prohibits the use of the contribution received for purposes other than those for which it was granted.

### **3.2 *Relations with the mass media***

Relations between **ALEA** and the mass media are handled by the company management and must be carried out according to the established communication policy and tools.

Any **ALEA** employee who receives a request for an interview/release of statements regarding the company from any press or communication entity is required to inform the Management in advance and agree with it on the opportunity and the content of the interview itself.

### **3. CONFIDENTIALITY**

#### **4.1 Non-disclosure of business information and activities**

**ALEA** activities constantly require acquisition, storage, processing, communication and broadcast of news, documents and other data concerning negotiations, administrative procedures, financial operations, know-how (contracts, deeds, reports, notes, studies, drawings, photographs, software, etc.) which, due to contractual agreements, cannot be disclosed externally or whose improper or untimely disclosure could cause damage to the company's interests.

While maintaining the transparency of the activities performed and the information obligations imposed by current regulations, it is the duty of ALEA's staff to ensure the confidentiality required by the circumstances for each piece of information learned in relation to their work function.

Any information, know-how and data acquired or developed during work tasks belong to ALEA and they cannot be released without a former authorization from the appointed person within ALEA's organization.

#### **4.2 Privacy Policy and EU Regulation 679/2016**

**ALEA S.r.l.** undertakes to protect the information related to its Personnel to third parties, generated or acquired within and in business relations, and to avoid any improper use of this information.

In accordance with EU Regulation 679/2016, MIS guarantees that the processing of personal data performed within the Company respects fundamental rights and freedom, as well as the dignity of the person.

**ALEA** ensures that personal data are managed by the following principles:

- a. **Lawfulness, correctness and transparency** - this means that personal data are processed in a lawful, correct and transparent manner;
- b. **Purpose limitation** - data are acquired and processed only within specific procedures, and are stored and archived in a way that prevents access to unauthorised personnel;
- c. **Data minimization** - only necessary and appropriate data for the purposes directly related to the functions and responsibilities are acquired and processed;
- d. **Accuracy** - accurate and, where necessary, kept up to date; every reasonable step must be taken to ensure that inaccurate data are erased or rectified without delay;
- e. **Retention limitation** - data will be retained for a defined period in relation to the type of processing;
- f. **Integrity and confidentiality** - MIS undertakes to adopt appropriate and preventive security measures for all databases in which personal data are collected and stored, in order to avoid risks of destruction and loss or unauthorized access or unauthorized processing.

### **4. STAFF POLICIES**

#### **5.1 Human Resources Management and Development**

Human resources are a central and indispensable component of the Company's existence. Employees' dedication and professionalism are key values and conditions for the achievement of **ALEA**'s objectives.

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**ALEA** is committed to develop skills and competences of each employee, so that the energy and creativity of each individual finds full expression in the execution and achievement of corporate mission and goals.

**ALEA** offers all its employees the same opportunities for professional growth, ensuring that everyone can enjoy fair treatment based on merit, without any discrimination. The competent functions must:

- 1) adopt criteria of merit, competence and strictly professional for any decision concerning an employee;
- 2) select, recruit, train, remunerate and manage employees without discrimination of any kind;
- 3) create a work environment in which personal features cannot lead to discrimination, and in no way to so-called bullying. Implement all initiatives to monitor the environment, using the appointed tools to pursue continuous improvement.

Each Addressee must actively collaborate to maintain a climate of mutual respect for the nature, dignity and reputation of each individual.

The Addressees are also required to retain personal data acquired during their work.

**ALEA** is committed to implement and consolidate a culture of work safety, acknowledging all risks related to work, promoting responsible behaviour among all individuals, and working to safeguard, through precautionary measures, the health and safety of its personnel.

The company's activities must be performed in full compliance with current legislation on prevention and protection; operational management must refer to advanced criteria of environmental protection and energy efficiency, pursuing the improvement of health and safety conditions at work. **ALEA** also commits to guarantee the safeguard of working conditions towards metal-physical integrity of the worker, with respect for his/her moral personality, preventing him/her from suffering illegitimate circumstances or discomfort.

**ALEA** therefore is against any discriminatory or harmful behaviour or attitude towards any person and his/her beliefs and preferences (e.g. in the case of insults, threats, isolation or excessive intrusiveness, professional limitations).

**ALEA** ensures that, within the scope of its activities, the rights established by the Universal Declaration of Human Rights are guaranteed in Italy and in the various countries in which ALEA operates.

**ALEA**, in any country in which operates, condemns child labour. In addition to fully complying with the relevant regulations in each countries, the Company promotes the protection of workers' rights, trade union freedoms and association rights.

Any violation of the provisions of this article must be immediately reported to Management.

### **5.2    *Respect for colleagues***

**ALEA** does not allow any kind of harassment of colleagues, starting with sexual harassment, meaning as such: the subordination of salary or career prospects versus acceptance of sexual favours; also does not allow

proposals for private interpersonal relationships, requested with insistence, despite an express or obvious disapproval of the person involved, which are perceived as disturbances or otherwise elements of concern.

### **5.3 Alcohol, Drugs and other Offences**

**ALEA** considers essential for each employee to contribute personally in maintaining a work environment that respects the moral principles and sensitivity of colleagues. It is considered risk of violation of such environment:

- A. to serve under the influence of alcohol, drugs or substances having similar effects;
- B. consume or transfer for any reason alcoholic or narcotic substances during work hours anywhere and in any case;
- C. smuggling and supporting illegal immigration.

Such behaviours will be reported and sanctioned

### **5.4 Smoke**

**ALEA**, in consideration of the regulations in force and the desire to create a healthy and comfortable environment for its employees and visitors, has provided a general ban on smoking in the workplace.

## **5. THE SAFEGUARD OF WORKERS' HEALTH AND SAFETY AND OF THE ENVIRONMENT.**

The protection of workers' health and safety in the workplace and the protection of the environment are ethical principles of great significance and cultural depth, all the more so as a result of the transposition of the several European Directives in the sector.

- **ALEA**, fully endorses these principles and aims to "work safely and for the protection of the environment", i.e. to ensure compliance with prevention standards and the adoption of "safe" behaviour to protect personnel and environment. For this reason, ALEA has developed OHSAS 18001 certification for work safety and has implemented UNI EN ISO 14001 certification for the environment;
- **ALEA** therefore guarantees the mental-physical and moral integrity of its collaborators, working conditions respectful of individual dignity and safe and healthy working environments, in full compliance with current legislation on the prevention of accidents at work and the protection of workers.
- **ALEA** also performs its activities under technical, organisational and economic conditions such as to allow adequate accident prevention, a healthy and safe working environment and adequate environmental prevention.
- **ALEA** is committed to spread and consolidate among all its employees a culture of safety and environmental protection, developing risk awareness and promoting responsible and safe conduct by all employees.

Specifically, the Company commits itself to:

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- ⇒ eliminate or, where not possible, reduce hazards to health, safety and environment;
- ⇒ identify risks that cannot be avoided and plan an adequate programme of prevention and protection, as well as control of possible accidents and/or environmental pollution;
- ⇒ adapt work equipment, installations and workplaces compliant with legal provisions;
- ⇒ provide suitable personal and collective protection for workers;
- ⇒ give adequate instructions to workers and periodically provide training updates related to health and safety and environmental;
- ⇒ monitor the application of the prevention and protection measures implemented and the behaviour of workers, in order to prevent accidents, illnesses and environmental accidents;
- ⇒ comply with legal obligations relating to the protection of workers' health and safety and of the environment.

Similarly, workers must ensure compliance with the following rules:

- ⇒ adopt safe conduct during work and with attention to the protection of the environment, or operate in compliance with company regulations, procedures, instructions, prevention rules in general and this Code of Ethics;
- ⇒ avoid dangerous behaviour for themselves or for others or for the environment itself;
- ⇒ respect the orders indicated by the hierarchical superiors or by the Employer;
- ⇒ immediately inform their superiors of any anomalies, critical points or other dangerous situations they become aware of during work;
- ⇒ comply with the operational tasks and assignments given to them;
- ⇒ cooperate fully with the activities and indications of the Prevention and Protection Service;
- ⇒ participate with attention and involvement in the training activities;
- ⇒ cooperate, with responsible behaviour and in compliance with company rules, in the event of an alarm for any emergency situation;
- ⇒ undergo the planned health surveillance;
- ⇒ develop full awareness of the implementation of the organisational and managerial model adopted, collaborating with the figures responsible for achieving the prevention goals.

Collaborators / suppliers must also ensure compliance with the following rules:

- ⇒ adopt safe behaviours during their activities, i.e. operate in compliance with company regulations, instructions received, prevention rules in general and this Code of Ethics;

- ⇒ comply with company signage;
- ⇒ comply with the contractual conditions governing the relationship between the parties;
- ⇒ in the case of procurement, works or supply contracts, comply with the prevention instructions resulting from cooperation and coordination activities between the parties.

### **6.1 Risks' Prevention**

ALEA is OHSAS 18001 certified, which guarantees the international standard for a management system for the safety and health of workers. The OHSAS certification certifies the voluntary application of a system that ensures adequate control with regard to the safety and health of workers, in addition to compliance with mandatory regulations.

In addition to the above, the company adopts and implements the Organisational and Management Model which provides for appropriate measures to ensure the performance of activities in compliance with the law and the rules of conduct of the Code of Ethics and to discover and promptly eliminate situations of risk.

### **6.2 Controls**

**ALEA** adopts specific procedures to control the conformity of the conduct of anyone acting for the company or within its territory, with respect to the requirements of current legislation, the rules of conduct of this Code of Ethics and the Organisation and Management Model, as well as the Occupational Safety Management System (OHSAS 180001) and the Environmental Safety Management System (UNI EN ISO 14001). Anyone who becomes aware of any violation of the Code of Ethics is required to immediately inform the Supervisory Entity.

## **6. TRANSPARENCY OF ACCOUNTING INFORMATION AND INTERNAL CONTROLS**

### **7.1 Financial reporting**

All the activities and actions performed by the Addressees in the context of their working activity must be provable. Accounting transparency is based on the truth, accuracy, completeness and reliability of documentation and related accounting records.

Each Addressee, is required to cooperate so that records are correctly and promptly represented in the accounts.

Each operation is recorded and supported by adequate documentation for the possible identification of the levels of responsibility.

Addressees who become aware of omissions, falsifications, alterations or negligence in the information and supporting documentation are required to report the facts to their superior or to one of the Reference Entities referred to in point 1.6.

### **7.2 Internal controls**

ALEA wants to spread at all levels of its organization awareness of the importance of an adequate internal audit system.



In particular, the internal audit system must pursue the achievement of company objectives and must, therefore, be oriented towards improving the efficiency and effectiveness of productive and managerial processes.

All Addressees, within the scope of their functions, are responsible for the correct functioning of the audit system.

Everyone must feel responsible for the company's assets, both tangible and intangible, that are necessary for the activity performed.

### **7.3 Money laundry and terrorism**

**ALEA**, in compliance with current legislation on the subject, works to prevent the use of its economic-financial system for the purpose of money laundry or financing of terrorism (or any other criminal activity) by its customers, suppliers, employees and counterparties with whom it relates in the performance of its activities.

**ALEA** then proceeds to verify with the utmost diligence the information available on commercial counterparties, suppliers, partners and consultants, in order to ascertain the respectability and the legitimacy of their activity, before establishing business relations with them. The Company also takes care that its operations do not present, even if only potentially, the risk of favouring the receipt or replacement or use of money or goods deriving from criminal activities.

## **7. WHISTLEBLOWING**

**ALEA** undertakes to operate with ethical behaviour toward the protections of each individual and asks and expects from its employees and managers, consultants, collaborators, workers and freelance professionals, contractors, suppliers and customers, in addition to members of the corporate Entities of the Company and its subsidiaries and associated companies, a conduct in line with the Group's Code of Ethics and, more generally, the Model of organisation, management and control pursuant to Legislative Decree no. 231 of 8 June 2001, without prejudice to applicable laws and regulations.

In this regard, **ALEA** has structured whistleblowing rules to ensure a reliable and confidential channel of information on potential non-compliance with the ethical rules, general principles on which **ALEA** operates or applicable laws or regulations. The application of these rules is limited to cases where the reporter is in good faith and reasonably believes that one of the following events has occurred, or is occurring or is likely to occur:

- the way in which business is conducted that constitutes a criminal offence or a breach of the law (e.g. fraud, corruption, extortion, theft);
- failure to comply with laws on health and safety at work;
- failure to comply with environmental laws;
- verbal or physical abuse, sexual harassment, racism, discrimination or any other immoral conduct and behaviour;
- discrimination on grounds of sex, race, disability or religion;
- malpractice or professional misconduct;
- nepotism;

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- any other serious irregularity, also with reference to the provisions of the Model of organisation, management and control pursuant to Legislative Decree no. 231/2001.

The procedure shall not be used for:

- personal disputes
- unfounded charges

**ALEA** encourages any informer to speak frankly and guarantees confidentiality against any damage or retaliation. However, if the reporter considers it more appropriate for the communication to remain anonymous, he or she may submit an anonymous report. **ALEA** takes into account and analyses anonymous reports on the basis of:

- the seriousness of the matter raised;
- the credibility of the disputed issue;
- how likely it is that the question raised will be confirmed by reliable sources.

Anonymity is always guaranteed as long as the confidentiality of the identity can be enforced before the law.

Alternatively, you can send:

- ✓ an e-mail to [odv@aleaoffice.com](mailto:odv@aleaoffice.com)
- ✓ an e-mail to [odv.alea@legalmail.com](mailto:odv.alea@legalmail.com)
- ✓ a letter addressed to: **ALEA S.r.l. - (whistleblowing)**

**Via Col de Rust, 19  
33070 Sarone di Caneva (PN)**

## 8. ADOPTION, EFFECTIVENESS AND CHANGES

This **Code of Ethics** may be periodically studied, updated, modified or revised by the Director of **ALEA**, on the possible proposal of the Supervisory Entity

**ALEA S.r.l.**