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## **RESNOVA S.R.L.**

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## **CODE OF ETHICS**

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## **Introduction**

The Code of Ethics is an integral part of the Organisation, Management and Control Model provided for in Article 6 of Legislative Decree 231/2001 and forms the set of rules that the Company intends to apply in all its conduct and actions. Anyone who collaborates with the Company in any capacity is required to apply the rules of conduct set out herein and to comply with the principles set out herein.

The addressees of this Code of Ethics are:

- persons in senior positions pursuant to Article 5.a of Legislative Decree 231/2001 – persons who hold or perform representative, management, administrative or executive functions within the Company or one of its organisational units with financial and functional autonomy, as well as persons who, also only de facto, perform control and management functions – **managers**;
- persons subject to the management or supervision of others pursuant to Article 5.b of Legislative Decree 231/2001 – persons subject to the management or supervision of one of the persons referred to in the aforementioned Article 5.a, therefore: employees, regardless of their contractual relationship with the Company and even if seconded abroad to carry out their work; for employees of the Company, in particular, strict compliance with the Code of Ethics is a contractual obligation pursuant to Article 2104 of the Italian Civil Code – **subordinates**;
- persons who, although not belonging to the Company, operate on behalf of or in the interests of the Company, as well as business partners of the Company.

### **1) Corporate Values and Principles of Conduct and Action**

Since the company was founded, corporate values and principles of conduct and action have been part of the corporate strategy, serving to communicate common objectives and strengthen the organisation's identity. The company considers these to be fundamental values, shared by its directors and employees and governing relations between them and third parties (customers, suppliers, business partners and stakeholders in general).

The **Corporate Values** that RESNOVA S.R.L. aims to pursue and develop are:

- **optimisation of service quality and customer and partner satisfaction**, to be guaranteed through the constant improvement of the services offered, carried out with the highest level of transparency and professionalism;
- **personnel satisfaction**, because the success of the Company is the success of all its employees, who constitute the central and strategic resource for the achievement of corporate objectives, thanks to their ability, competence and motivation.

The **Principles of Conduct and Action**, with which RESNOVA S.R.L. identifies, are:

- **trust and responsibility**: this means committing to being, within the company, available and competent interlocutors, always ready to provide support, answers and solutions to colleagues and hierarchical superiors;
- **respect and recognition**: this means promoting a respectful, professional and fair relationship with all employees based on transparency, mutual esteem and appreciation, in order to foster a positive corporate climate that inspires a sense of belonging and commitment to the achievement of company objectives and the constant improvement of customer service;
- **information and communication**: this means encouraging dialogue between colleagues and with hierarchical superiors, also on difficult issues, in order to avoid misunderstandings and promote collaboration between team members.

### **2) Scope of application**

The Code of Ethics represents the values and behavioural standards that must be adhered to by all employees, collaborators and interns, as well as anyone who works, also temporarily, at RESNOVA S.R.L., in addition to directors, members of supervisory bodies, attorneys, consultants, contractors and anyone who operates in the name and on behalf of the Company.

The Company undertakes to promote the dissemination and observance of the principles contained in this Code of Ethics, so that it can be applied by everyone in their daily activities and transformed into concrete actions by everyone.

➤ 2.1 Compliance with laws and company rules

RESNOVA S.R.L. considers compliance with laws and regulations to be a primary value in the conduct of its business activities. The Company will not enter into or continue any relationship with anyone who does not intend to comply with this fundamental principle. Any initiative or activity that may constitute a criminal offence is prohibited, even if carried out for the benefit of the Company.

RESNOVA S.R.L. provides and makes available, within its organisation, company directives and protocols in full compliance with workers' rights, current regulations and the relevant collective agreement.

Each employee, business partner and consultant is required to familiarise themselves with and comply with these requirements in accordance with their duties and responsibilities.

➤ 2.2 Transparency, Honesty and Fairness, Impartiality, Confidentiality, Respect and Collaboration

Everyone is required to carry out their activities in accordance with the principles of fairness and honesty. Fraudulent practices and behaviour, acts of corruption, favouritism and, more generally, conduct contrary to the law, sector regulations, internal regulations and the provisions of this Code of Ethics are prohibited.

Everyone's work must be completely impartial, i.e. it must avoid any discrimination based on age, gender, health, race, nationality, political or religious opinions.

Everyone is required to work in full respect of each other and to collaborate in the exclusive interest of the Company. The quality of the relationships between the Company and those who work for it – employees, collaborators, business partners, consultants – is an essential value and promotes the creation of a working environment that allows everyone to express their potential.

We also require total transparency: every operation and transaction must be correctly recorded, authorised, verifiable, legitimate, consistent and appropriate; for each commercial initiative of the Company, there must be adequate documentary support in order to be able to carry out, at any time, checks to verify the characteristics and reasons for the operation, as well as to identify who authorised, carried out, recorded and verified the operation itself.

Finally, attention is drawn to the need to act in full compliance with confidentiality with regard to news, information and documents that come to light in the course of work or, in any case, collaboration with the Company. Maximum attention must be paid to the protection of personal data, in particular that of employees, collaborators and customers.

➤ 2.3 Respect for the Fundamental Rights of Workers

RESNOVA S.R.L. respects human rights and supports their observance, acting in accordance with the principles established by the International Labour Organisation. RESNOVA S.R.L. guarantees respect for

workers' rights as established by international treaties, national legislation and the relevant national collective labour agreement. The Company rejects and does not tolerate the use of forced or child labour.

➤ 2.4 Protection of health and safety in the workplace.

The Company undertakes to comply with and require its employees, collaborators and business partners to comply with current legislation on health and safety in the workplace. To this end, RESNOVA S.R.L. promotes responsible behaviour on the part of its employees and collaborators and provides adequate tools for the prevention of accidents at work to safeguard the health of its personnel.

➤ 2.5 Equal opportunities and non-discrimination

RESNOVA S.R.L. undertakes not to engage in any discriminatory practices in relation to the selection and recruitment of personnel, the assignment of tasks and duties, training, remuneration and professional development.

➤ 2.6 Human resources development and training.

RESNOVA S.R.L. enhances the competence and professionalism of its personnel through training and updating tools.

Every manager and department head is a role model and has the task of demonstrating, promoting and disseminating the principles and values set out in the Code of Ethics. Every manager is responsible for their own collaborators. Managers and department heads must ensure support and an adequate flow of information, agree on clear, ambitious and realistic objectives, and promote the professional development of their collaborators.

➤ 2.7 Environmental protection.

RESNOVA S.R.L. aims to operate in an ecologically and socially sustainable manner. To this end, the Company strives to ensure that its suppliers also guarantee production with the lowest possible environmental impact. The Company also promotes virtuous behaviour on the part of its employees and collaborators, so that they operate in a manner that ensures that their activities have the lowest possible impact on the environment. The Company also aims to raise awareness among its customers of the need to behave in a way that has the least possible impact on the environment.

➤ 2.8 Product and service safety and quality.

RESNOVA S.R.L. pursues a genuine policy of quality and safety and recognises Quality Certification as a useful and necessary tool for achieving its corporate objectives.

➤ 2.9 Data Protection.

The Company guarantees that personal, sensitive and confidential information in its possession relating to its employees, collaborators, business partners, consultants and customers is processed in full compliance with current legislation. To this end, the Company adopts appropriate measures to ensure the protection of data from any unlawful or fraudulent processing.

➤ 2.10 Protection of know-how, patents, confidential company and commercial information.

RESNOVA S.R.L. personnel and external collaborators are prohibited from disclosing confidential information that comes to their knowledge in the course of their functions and activities concerning the Company and its

customers and partners, as well as from disclosing information relating to trademarks and patents, company and commercial secrets, and technical know-how in the Company's possession.

### **3) Principles of conduct**

#### **➤ 3.1 Customers and partners.**

RESNOVA S.R.L. recognises customer and shareholder satisfaction as its primary objective. It is therefore necessary for everyone to do their best, always maintaining an honest, collaborative and respectful relationship.

#### **➤ 3.2 Suppliers, business partners and consultants**

RESNOVA S.R.L. selects its suppliers and business partners, as well as external consultants, according to objective and documented criteria of competitiveness and quality and in line with the principles set out in this Code of Ethics, undertaking in any case to ensure respect for free competition without any distortion. RESNOVA S.R.L. undertakes to always promote transparency and fairness in its relations with its suppliers, business partners and consultants, as they are privileged interlocutors and a direct expression of the company's image. Each employee and collaborator of RESNOVA S.R.L. must, for their part, commit themselves to maintaining high standards of quality in the performance of their duties in order to respond to the requests of suppliers, business partners and consultants, promote dialogue and mutual collaboration, and provide complete, reliable and accurate data and information.

#### **➤ 3.3 Collaborators.**

RESNOVA S.R.L. recognises the importance and value of its collaborators, including employees, temporary staff, trainees and interns. Collaborators are a fundamental and indispensable asset to the company. The company is aware that, thanks also to the work of its personnel, it has been possible to achieve and will be possible to improve upon the excellent results that characterise it within its reference market. For these reasons, in particular, the Company undertakes to: maintain a climate within its organisational structure that is conducive to the personal and professional growth of its employees; respect the dignity, professionalism, health and safety of its employees; act in full compliance with current legislation and the National Collective Labour Agreement; value its personnel and support their training and professional development; promote a working environment characterised by dialogue and mutual exchange. The department heads and managers of RESNOVA S.R.L. manage their employees in accordance with the above-mentioned corporate values and management principles, which serve as their point of reference. By fostering a positive corporate climate, they create winning teams capable of achieving their objectives with great success. Each employee must, in turn, behave in accordance with company guidelines, fully respecting the dignity, professionalism, health and safety of their colleagues. No employee shall engage in behaviour that could damage the image and reputation of the Company or that could in any way harm customers.

#### **➤ 3.4 Institutions and public administration.**

RESNOVA S.R.L. operates in its relations with institutions and the public administration according to principles of fairness and transparency in order to ensure clear conduct that cannot be interpreted by the parties involved as ambiguous or contrary to current regulations. If the Company uses consultants or third parties to represent it in its dealings with the Public Administration, it will ensure that the same guidelines that apply to its own employees are also applied to the consultant and its staff or to the third party. Any representation by consultants or third parties is excluded when conflicts of interest may arise. In any case of relations with the Public Administration (requests for authorisations and the like, participation in tenders, requests for contributions, etc.), the following actions must not be taken (directly or indirectly):

- examining or proposing employment and/or commercial opportunities that may benefit employees of the Public Administration on a personal basis;
- offering or in any way providing gifts;
- soliciting or obtaining confidential information that could compromise the integrity or reputation of either party.

Furthermore, during any business negotiations, requests or dealings with the Public Administration, the personnel in charge must not attempt to improperly influence the decisions of the counterparty, including those of officials who negotiate or make decisions on behalf of the Public Administration.

### ➤ 3.5 Gift and gratuities.

It is not permitted to offer money or gifts to managers, officials or employees of the Public Administration, as well as to directors, auditors or members of supervisory bodies, managers responsible for preparing accounting documents, liquidators or employees of other entities or their relatives, whether Italian or from other countries, except in the case of gifts or benefits of modest value. Illegal payments made directly by the Company or its employees, as well as illegal payments made through persons acting on behalf of the Company, both in Italy and abroad, are considered acts of corruption. It is forbidden to offer or accept any object, service, benefit or favour of value in order to obtain more preferential treatment in relation to any relationship with the Public Administration. Furthermore, Company employees with decision-making power shall not accept gifts or enjoy significant benefits offered by suppliers or other business partners; gifts of a certain value, invitations to trips, large evening events or other events are considered significant, for example. Only gifts of a purely symbolic nature and which can be attributed to normal courtesy relations are permitted. Under no circumstances is it permissible to give or receive any gift that could also be interpreted as exceeding normal commercial or courtesy practices or that could in any way be interpreted as intended to obtain favourable treatment for oneself or in the conduct of activities related to the Company. Since the Company's success is also based on mutual trust, each employee concerned must immediately inform their hierarchical superior of any gifts or benefits already received or offered.

### ➤ 3.6 Donations, sponsorships and charity.

In the event that RESNOVA S.R.L. decides to support certain public bodies or public utility associations or other third parties with cash and in-kind donations, or through sponsorship, such donations, sponsorship and charity may not have political or religious purposes, may not be offered in exchange for services or decisions in their favour and, in any case, will only be permitted following transparent and documented authorisation procedures. This is in order to avoid possible conflicts of interest and to ensure consistent conduct within the Company.

### ➤ 3.7 Transparency of accounting, documentation and reporting.

The Company is committed to maximising long-term value for its shareholders, as well as ensuring the highest level of customer satisfaction. To fulfil this commitment, the Company adopts appropriate financial planning and control standards and accounting systems that are consistent with and appropriate to the accounting principles applicable to the Company itself. The Company aims to operate with maximum accounting transparency: this transparency is based on the truth, accuracy and completeness of the information underlying the relevant accounting records. For each transaction, adequate supporting documentation of the activity carried out is kept on file, so as to allow for easy accounting recording, the identification of the various levels of responsibility and the accurate reconstruction of the transaction. Each accounting entry, in turn, must accurately reflect the supporting documentation. All interested parties must cooperate to ensure that management events are correctly and promptly represented in the accounts, and must work to ensure that the relevant documentation is easily traceable and organised according to logical criteria. Therefore, collaborators and employees who become aware of omissions, falsifications or serious

negligence in the accounts or in the documentation on which the accounting records are based are required to report the facts to their line manager. The Company ensures the timely preparation of complete, accurate, reliable, clear and understandable periodic financial statements. It is forbidden to disclose to public supervisory authorities, in communications required by law and for the purpose of obstructing the exercise of supervisory functions, material facts that are untrue about the economic, equity or financial situation of the company or to conceal by other fraudulent means facts that should have been disclosed.

➤ **3.8 Relations with political and trade union organisations.**

The Company does not provide, in any form, either directly or indirectly, contributions or funding to political parties, movements, committees, organisations, trade unions, their representatives or candidates, except where the Company is required to do so on the basis of specific regulations.

**4) Conflicts of Interest.**

RESNOVA S.R.L. undertakes to avoid any conflict of interest in accordance with applicable legal provisions. All collaborators are required to avoid situations of personal advantage related to the performance of their work activities. Any situations of potential conflict of interest must be reported to their immediate hierarchical superior and to the HR department or the managing director, who will take the appropriate action. For example, the following may create a conflict of interest:

- holding professional positions outside the company without authorisation;
- carrying out personal activities during working hours;
- using company assets for personal gain;
- holding shares in companies that have contractual or business relationships with the Company without notifying the relevant company bodies;
- performing work or services for companies that have contractual or business relationships with the Company without notifying the relevant company bodies.

**5) Use of company assets**

Upon receiving company assets (e.g. computers, smartphones, personal protective equipment, etc.), each collaborator undertakes to use them with due diligence and to scrupulously comply with the rules governing their use, in accordance with the specific characteristics of the asset and company guidelines. All company assets must be considered work tools and used exclusively for that purpose. Under no circumstances is it permitted to use company assets, and in particular IT and network resources, for purposes contrary to mandatory legal provisions, public order or morality, or to commit or induce the commission of offences.

**6) Violations and reports.**

Any violations of the provisions contained in this Code of Ethics and in company regulations must be promptly reported in accordance with the whistleblowing procedure adopted by the Company.

**7) Review and revision of the Code of Ethics.**

The Company will verify the actual application of this Code on an annual basis, making any necessary changes.