

## **CONTRACT DISTRICT GROUP (CDG) CODE OF ETHICS**

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## 1. Purpose

The Ethical Principles contained in this Code of Ethics are part of CDG's cultural heritage, which every person draws inspiration from in the performance of their work activities and which must guide business relationships with third parties (suppliers, partners, clients, etc.).

CDG is committed to disseminating the contents of the Code of Ethics internally and externally so as to promote ethical values and principles throughout the value chain.

CDG is inspired by a culture of integrity, meaning not just compliance with rules but a proactive ethical conduct that makes alignment with regulatory requirements innate, based on shared values.

## 2. Validity and Applicability

The Code of Ethics applies to CDG and is therefore binding on the conduct of all Collaborators of these companies, namely all those who, in any capacity and regardless of the type of contractual relationship, contribute to achieving the company's purposes and objectives (Individuals with an employment contract / Other forms of individual contractual collaboration).

CDG is committed to requiring that the principles of this Code are also observed by all those (affiliated or associated companies, partners, clients, suppliers, professionals, and other types of external parties) with whom it comes into contact in pursuit of its objectives.

The Code of Ethics is valid both in Switzerland and abroad, considering the cultural, social, and economic diversity of the various countries in which CDG operates and any adaptations required by the specific legislation of the country.

Compliance with the principles and rules of the Code of Ethics, their consistent dissemination and operational application within assigned responsibilities, is an essential and integral part of each Collaborator's contractual obligations.

### 2.1 CDG'S Commitments regarding dissemination, application, and updating of the code of ethics

CDG è impegnata, nei confronti di tutti coloro che sono coinvolti nell'applicazione del presente Codice, a:

- ensure its timely dissemination, both by making it available to all and through appropriate training programs;
- ensure its periodic review and update to adapt it to the evolution of civic awareness, environmental conditions, and regulations;

- provide appropriate support tools to offer clarifications regarding the interpretation and implementation of the Code of Ethics
- adopt suitable procedures for reporting, investigating, and handling potential violations
- ensure the confidentiality of the identity of whistleblowers, without prejudice to legal obligations and professional protection;
- periodically verify compliance with and adherence to the Code of Ethics.

## **2.2 Commitment of Employees to Comply with the Code of Ethics**

The Code of Ethics is an integral part of the contractual obligations arising from the employment relationship.

All Employees therefore undertake to:

- act and behave in line with the provisions of the Code of Ethics;
- report any violations of the Code of Ethics as soon as they become aware of them;
- cooperate in the definition and compliance with internal procedures established to implement the Code of Ethics;
- consult their supervisor or the designated bodies regarding any sections of the Code of Ethics they need help interpreting or applying.

## **3. Structure**

The Code of Ethics consists of four parts:

- Ethical Principles and Values – The first are the ethical principles that CDG adheres to and that should inspire the company's relationships with stakeholders and the communities in which it operates. The second are the specific values identified by the company within the framework of its Principles and in alignment with its Mission to guide the daily actions of Employees in the management of business activities.
- Rules of Conduct - These are standards of conduct for dealing with each class of stakeholders during the company's various activities. They define guidelines and rules that CDG Employees must follow to uphold the Ethical Principles and prevent unethical behavior.
- Implementation Guidelines - These describe the operational procedures for updating the Code of Ethics and handling violations, in order to oversee its application and compliance.
- Disciplinary System and Sanctioning Mechanisms

### **a. Ethical Principles and Values**

CDG's Ethical Principles are:

- a.1 - Business Ethics and Ethical Business Conduct
- a.2 - Work Ethics and Protection and Valorization of Employees
- a.3 - Commitment to Sustainable Development and Social Responsibility
- a.4 - Values

#### a.1 – Business Ethics and Ethical Business Conduct

**Legality** – CDG and all its Employees, regardless of their role, must comply with the laws and regulations of the countries in which they operate, as well as the Code of Ethics, corporate protocols, and internal rules, applying them with integrity and fairness.

**Integrity** – In dealings with third parties, CDG is committed to acting fairly and transparently, avoiding misleading information and any behavior that would exploit others' vulnerabilities or lack of knowledge. CDG strives to establish fair business relationships, long-term partnerships with clients and suppliers, and appropriate recognition of Employees' contributions. The company is firmly opposed to all forms of fraud and corruption, including extortion and bribery.

**Loyalty** – CDG conducts its relationships with third parties and Employees with the utmost loyalty, and expects the same in return. Loyalty entails honoring promises and agreements, acting responsibly, and maintaining good faith in every decision or activity.

**Transparency** – All actions by CDG and interactions with stakeholders and shareholders must be carried out with accuracy, completeness, consistency, and timeliness of information, according to legal standards, best market practices, and within the limits of protecting company know-how and assets.

**Respect for Human Dignity** – CDG upholds fundamental human rights, protects moral integrity, and ensures equal opportunities. Discriminatory behavior based on political or union beliefs, religion, race, ethnicity, nationality, age, gender, sexual orientation, health status, or any personal characteristic is not tolerated. Diversity is seen as an asset for innovation and development through open dialogue and exchange. CDG stands against all forms of racism and xenophobia.

CDG promotes the protection of rights outlined in the "Universal Declaration of Human Rights" in every country where it operates.

#### a.2 – Work Ethics and Protection and Valorization of Employees

**Commitment to Improvement** - Employees commit to contributing their best professional skills to the company and to continuously improving them through training and development opportunities provided by CDG.

**Confidentiality** - Employees agree to treat all information obtained in the course of their duties as confidential, using it only as needed to perform their job and in accordance with the principle of Transparency.

**Loyalty and Avoidance of Conflicts of Interest** - Employees ensure that their conduct is governed by loyalty and fairness toward the company, and that business decisions are made in the company's best interest. Employees must avoid any personal or family economic activities that may conflict with their duties at CDG and affect their objectivity or decision-making independence.

**Health, Safety, and Working Conditions** - CDG believes that motivated and professionally competent people are the key to business competitiveness and development. The company fosters work environments that safeguard physical and mental integrity, promote initiative, creativity, teamwork, responsibility, and balance between work and personal life.

**Equal Opportunities** – CDG encourages professional development and manages personnel based on fairness and equal opportunity. Recognition of achievements, management skills, and professional expertise are the main criteria for career and pay progression. The company prevents, discourages, and addresses any injustice or discrimination, as well as bullying, violence, or harassment in the workplace.

**Professional Development** - CDG provides all Employees with appropriate tools and opportunities for professional growth.

**Right to Report** - CDG ensures that any Employee facing a situation that goes against the principles and values of the Code of Ethics has the right—and duty—to report it confidentially and without fear of retaliation to Management.

#### a.3 – Commitment to Sustainable Development and Social Responsibility

**Promotion of Sustainable Development** - CDG considers environmental protection a core value and believes business growth is compatible with environmental and community development. The company complies with applicable laws, applies best available technologies, promotes sustainable use of natural resources, and initiates environmental protection programs for future generations.

#### a.4 – Values

CDG's decisions and actions are guided by respect for individuals and all stakeholders, along with a strong sense of responsibility and integrity.

**RESPECT** – CDG respects individuals, clients, shareholders, the community, and the environment. Contributing to quality of life and social progress is considered a duty.

**INTEGRITY** – CDG aims to earn the trust of those it works with by keeping promises, acting ethically and transparently, and taking responsibility for its actions.

**RESPONSABILITY** - CDG is aware that its proposed solutions and decisions are part of critical customer processes. This implies great responsibility and the need for shared, clearly defined ethical values.

### **b. Rules of Conduct**

In addition to the Ethical Principles and Values outlined in section a., the following rules aim to define the conduct required in various business activities, ensuring compliance with the Ethical Principles.

These rules are organized by the nature of the relationships and specific topics, and include the following chapters:

- b.1 - Business Ethics and Ethical Business Conduct;
- b.2 - Work Ethics and Protection and Valorization of Employees;
- b.3 - Ethics in Communication and External Relations.

#### b.1 – Ethics in Business Management and Corporate Activities

CDG conducts its business operations in accordance with the Ethical Principles defined in this Code and requires its Employees and business partners to comply with these principles under all circumstances, regardless of the significance of the transaction or market conditions.

All Employees and business partners are specifically required to adopt a "zero tolerance" policy towards any form of fraud or corruption.

**Anti-Money Laundering** - CDG is committed to preventing its economic-financial system from being used for purposes of money laundering, self-laundering, and/or terrorism financing (or any other criminal activity).

To this end, it ensures that the operations in which it is involved do not facilitate—even potentially—the receipt, substitution, or use—also within economic-financial activities—of money, assets, and/or other

benefits deriving from unlawful activities. The company also opposes any operations that could obscure the true origin of money, assets, or other benefits.

CDG therefore conducts diligent checks on all available information about its commercial counterparts, suppliers, partners, and consultants to verify their integrity and the legitimacy of their operations before entering into any business or collaborative relationship.

CDG explicitly refuses to engage with parties suspected of being, or who might be, involved in criminal activity of any kind, or with those whose credibility or professional reliability cannot be verified.

CDG favors non-cash payment instruments. All operations and transactions must be properly recorded, authorized, verifiable, lawful, consistent, and appropriate.

**Customer Relations** - CDG strives to meet its customers' legitimate expectations by offering high-quality products and services at competitive conditions, while respecting competition and market protection regulations.

In their relationships with customers, all CDG Employees are committed to:

- applying internal procedures for managing customer relations, with the goal of developing and maintaining favorable and lasting relationships;
- refraining from arbitrary discrimination or from exploiting positions of strength to the customer's disadvantage;
- operating in full compliance with applicable laws, regulations, and standards;
- consistently honoring all commitments and obligations undertaken with customers;
- adopting a style of conduct marked by efficiency, cooperation, and courtesy in dealings with customers;
- providing accurate, complete, and truthful information to enable customers to make informed decisions;
- ensuring that all advertising and other communications are truthful;
- requesting that customers comply with the principles of this Code of Ethics;
- including, where required by internal procedures, an explicit contractual obligation to comply with the Code;
- promptly reporting to Management any customer behavior that appears contrary to the Ethical Principles of the Code.

To implement these commitments, CDG has adopted a Management System and a Commercial Quality Policy aimed at promoting and maintaining:

- a customer-oriented approach, both external and internal, through continuous improvement of the product/service provided;
- the ongoing enhancement of process efficiency and effectiveness;
- the dissemination of a Quality culture at all organizational levels.

**Relations with Suppliers** - Suppliers play a fundamental role in improving CDG's overall competitiveness. Accordingly, CDG selects suppliers who demonstrate the highest standards in terms of professionalism, quality, innovation, cost, service, reliability, and adherence to sound ethical business principles.

CDG Employees are required to select suppliers based on the Ethical Principles outlined in this Code. They are encouraged to establish and maintain proper, transparent, and collaborative relationships with suppliers and to always act in the best interest of CDG.

In particular, CDG Employees working with suppliers must:

- follow internal procedures for selecting and managing supplier relationships;
- refrain from discrimination, ensuring that all qualified suppliers have the opportunity to compete for contracts based on objective, declared, transparent, and documentable criteria;



- obtain supplier cooperation in consistently ensuring the best balance between quality, cost, and delivery times;
- operate in compliance with applicable laws, regulations, and standards;
- apply all contractually agreed terms;
- maintain open and honest communication with suppliers, consistent with good commercial practices;
- verify that the supplier has fully and correctly fulfilled their obligations before authorizing invoice payments;
- request that suppliers comply with the principles of this Code of Ethics, and when required by procedures, include a specific contractual obligation to this effect;
- promptly report to Management any supplier behavior potentially in conflict with the Ethical Principles of the Code, in accordance with the Implementation Rules.
- Import/Export and Compliance with International Regulations. CDG carries out the import and export of products and technologies in accordance with applicable national and supranational regulations.
- CDG is also committed to ensuring that all import/export activities of products and technologies comply with international laws and treaties relating to embargoes and export/import controls with respect to the countries involved.

**Relations with Other External Parties** - External parties interacting with CDG (e.g., external professionals, consultants, agents, representatives, intermediaries) are required to adhere to the principles set forth in this Code.

All CDG Employees, in relation to their duties, must:

- comply with internal procedures for identifying and managing relationships with external parties collaborating with the Company;
- carefully assess the advisability of engaging external parties;
- select only counterparts with adequate professional qualifications and reputations;
- obtain assurance from external collaborators that they will consistently deliver the best possible balance of performance level, quality, cost, and timing;
- operate in full compliance with applicable laws, regulations, and standards;
- apply the agreed contractual conditions; in particular, compensation must be strictly proportionate to the service specified in the contract, and payments must not be made to parties other than the contractual counterpart or in a country other than that of the parties or contract execution;
- verify that the external party has properly and fully performed the service before authorizing payment of their invoices;
- report to their direct supervisor any discrepancies observed during execution or any requests for payment not included in the original agreement;
- maintain open and honest dialogue with external collaborators, consistent with good commercial practices;
- require that external collaborators comply with the principles of this Code of Ethics and, where required by procedures, include a specific contractual obligation to this effect;
- promptly report to the Compliance Officer any conduct by external collaborators that appears contrary to the Ethical Principles of the Code.

**Relations with Public Authorities** - The term Public Authorities includes all branches of State administration, including institutions and schools of all levels and educational establishments, State-owned companies and autonomous State administrations, and all national and local non-economic public entities and administrations.

The following conduct principles must be observed:

- No CDG Employee may promise or provide money, offer or grant goods in kind, or any other personal benefit to Public Officials with the intent of promoting or advancing CDG's interests, even in response to unlawful pressure;
- No CDG Employee may circumvent the above prohibitions by resorting to other forms of support or contributions such as sponsorships, appointments, consultancies, advertising, etc. that effectively serve the same prohibited purposes;
- No CDG Employee may approach or support a Public Official in acting contrary to their official duties in order to promote or advance CDG's interests;
- Under no circumstances may any Employee of the Company improperly influence decisions made by public institutions, including those made by officials who handle or take decisions on behalf of Public Administration, regardless of the capacity in which they are contacted;
- Any Employee who receives instructions to act in this manner must report it immediately to Management.

**Relations with individuals called to testify before Judicial Authorities in criminal proceedings** - It is strictly forbidden to exert any form of influence over anyone—whether a company employee or a third party—who is called to make statements before Judicial Authorities that could be used in a criminal proceeding, with the aim of favoring the company's interests or otherwise gaining an advantage for it.

Specifically, CDG Employees are prohibited from:

- inducing anyone, through violence, threats, or offers or promises of money or other benefits, to withhold testimony or to give false testimony before Judicial Authorities, in order to benefit the company or gain an advantage for it;
- accepting money or other benefits in exchange for giving false testimony or refusing to testify before Judicial Authorities;
- attempting in any way to influence the behavior of individuals called to testify before Judicial Authorities.

**Relations with representatives of political forces and interest groups** - Representatives of political forces refer to individuals holding institutional roles within political parties or movements.

Representatives of interest groups include individuals who hold institutional roles in organizations such as trade associations, labor unions, environmental organizations, etc.

In dealing with such individuals, no CDG Employee may promise or provide money, offer or grant goods in kind, or any other personal benefit to promote or favor CDG's interests, even in response to unlawful pressure.

No CDG Employee may circumvent the above rules by offering alternative forms of support or contributions—such as sponsorships, appointments, consultancies, advertising, etc.—that serve the same prohibited purposes.

However, collaborative efforts aimed at organizing events or activities such as studies, research, conferences, or seminars are permitted.

**Handling of Confidential Information** - "Confidential Information" forms an integral part of the company's assets and must be adequately protected.

Any information relating to CDG that is confidential in nature and that, if disclosed without authorization or by accident, could cause damage to the company, is considered Confidential Information.

**Personal Data Protection** - "Personal data" refers to any information related to an identified or identifiable individual, including by indirect reference to other data, such as a personal identification number.



In the course of its activities, CDG collects such information mainly for:

- the provision or receipt of services;
- the evaluation of business risk;
- the identification of potential market segments or customer groups.

To ensure the protection of personal data, CDG, through its Employees, undertakes to process such data in compliance with applicable regulations, and in particular according to the following criteria:

- transparency towards the data subjects, who have the right to know what personal information is collected, for what purposes, and whether it is disclosed;
- lawfulness and fairness of processing;
- relevance of the data to the declared and pursued purposes, meaning that personal data will not be used for secondary purposes without the data subject's consent (unless required by law);
- disclosure of data to third parties cannot occur without the data subject's consent (unless required by law);
- assurance of data quality and accuracy;
- the data subject's right to access and request correction where necessary.

**Protection of Whistleblower Confidentiality** – CDG ensures the confidentiality of all individuals who, in compliance with current regulations, report possible violations of the Code of Ethics.

Those who receive the reports are bound to the strictest confidentiality regarding the identity of the whistleblower, as well as the information received and data collected as a result of the report.

**Protection Against Discriminatory or Retaliatory Acts** - In compliance with the applicable legal provisions (Art. 6, paragraph 2-bis, Legislative Decree 231/2001 and Legislative Decree 24/2023, implementing EU Directive 2019/1937 of the European Parliament and Council of 23 October 2019 on the protection of persons who report breaches of Union law and national regulations), CDG protects whistleblowers from any discriminatory and/or retaliatory acts resulting from their reports.

**Environment and Safety** – CDG acts on the belief that all its Employees and third parties accessing the workplace should operate in comfortable and safe environments, and that the environment is a shared asset that must be safeguarded for the benefit of all, future generations, and the company itself.

CDG therefore manages its activities in pursuit of excellence in environmental protection and the health and safety of its personnel and third parties, aiming for continuous improvement in these areas.

To this end, CDG:

- commits to complying with current health, safety, and environmental regulations;
- develops and communicates guidelines for implementing environmental, health, and safety protection measures to be followed by CDG;
- promotes the involvement of Employees and workers' representatives in processes of information, training, risk prevention, environmental preservation, and health and safety protection for themselves, colleagues, and third parties;
- supports environmental initiatives aimed at promoting sustainable development.

To implement the principles set out in its environmental and safety policy, CDG:

- adopts a precautionary approach to environmental challenges;
- undertakes initiatives that promote greater environmental responsibility;
- encourages the development and dissemination of environmentally friendly technologies;
- implements certified environmental, safety, and quality management systems;
- conducts and updates risk assessments to plan all necessary health and safety protection measures for Employees and third parties accessing company premises, ensuring healthy conditions;

- ensures continuous training and awareness of its management and all staff on environmental and safety issues;
- engages pre-qualified suppliers for quality, safety, and environmental matters, promotes cooperation and coordination to eliminate interference-related risks, and raises their awareness on environmental and occupational health and safety topics;
- adopts incident analysis tools to identify root causes and prevent recurrence;
- plans and conducts internal audits to verify the effectiveness and efficiency of environmental and safety management systems;
- monitors scientific progress and regulatory developments in the environmental field;
- prioritizes the adoption of measures to prevent potential environmental harm.

## b.2 – Work Ethics and Protection and Development of Employees

**Hiring and Onboarding** – CDG recognizes that recruitment serves both the need to acquire skills and expertise not yet present within the company and the opportunity to bring in young talent to invest in, ensuring the company's growth and development.

The responsibility for staff recruitment and selection lies with Management and is carried out in full respect of candidates' privacy, based solely on criteria of objectivity and transparency, ensuring equal opportunities and avoiding any form of favoritism.

All personnel are hired under a formal employment contract in compliance with the legislation in force at the place of employment; no form of irregular or undeclared work is tolerated.

Upon hiring and during the initial onboarding period, each Employee receives detailed information, particularly regarding the regulations governing their employment relationship, health and safety procedures, company policies, and CDG's Code of Ethics, to ensure immediate and accelerated awareness and facilitate rapid integration into the company's culture and life.

**Professional Development and Training** – CDG is fully aware that working with highly motivated individuals and top-level professionals is a crucial strategic asset.

Accordingly, CDG is committed to implementing a consistent and integrated system for managing and developing human resources, offering all Employees equal opportunities for improvement and professional growth.

The core of this system is the evaluation of demonstrated competencies and potential skills, aligned with current and future business needs and the identification of key positions for strategic development. This forms the essential basis for assigning roles of responsibility and enabling planned and progressive professional and career advancement.

Professional development is supported through internal mobility and structured training programs, both technical and managerial.

Management bears primary responsibility for defining training investments and ensuring their implementation, actively contributing as internal trainers in specific initiatives and acting as a constant point of reference for the transfer of know-how and experience to Employees.

CDG's performance is built on the know-how, innovation capacity, and professional commitment of its Employees. Each Employee is expected to propose and participate in company initiatives that support their ongoing professional development.

**Compensation** – CDG compensates its Employees based on the responsibilities held, their professionalism, and the results achieved, with the aim of fully recognizing individual merit and maintaining a salary structure that is highly competitive in continuous and systematic comparison with its reference markets.

The definition and adjustment of compensation are carried out in accordance with CDG's ethical principles, applicable legal and contractual regulations, and merit-based policies, using clear and fair tools and methods that are communicated to the Employees.

**Conflict of Interest** – All Employees must ensure that every business decision is made in the interest of CDG; therefore, they must avoid any situation of conflict of interest between their personal or family business activities and the roles they hold at CDG or its subsidiaries, which could compromise their independence of judgment and decision-making.

**Proper Use of Company Assets** – Each Employee is responsible for safeguarding the company resources entrusted to them and has a duty to promptly inform the relevant departments of any threats or incidents harmful to CDG.

In particular, the Employee must:

- act diligently to protect company assets through responsible behavior in line with operational procedures governing their use;
- avoid improper use of company assets that could cause damage, reduce efficiency, or otherwise conflict with the company's interests;
- obtain proper authorization for any use of company assets outside of business purposes.

The growing reliance on information technology requires ensuring the availability, security, integrity, and optimal performance of this category of assets.

Each Employee is required to:

- refrain from sending threatening or offensive emails, avoid using language that undermines the dignity of others, and not post inappropriate or undesirable comments that violate CDG's Code of Conduct or could harm individuals or the company's image;
- act responsibly when using all communication tools, especially social networks, avoiding the dissemination of any information that could endanger their own safety, that of their colleagues, or the interests of the company;
- avoid spamming or "chain letters" that may generate network traffic within the company's IT systems, thereby reducing network efficiency and negatively impacting productivity;
- refrain from accessing websites with inappropriate or offensive content;
- strictly comply with company security policies to avoid compromising IT system functionality and security;
- avoid uploading borrowed or unauthorized software onto company systems and never make unauthorized copies of licensed programs for personal, business, or third-party use.

Even unintentional use of these assets for non-business purposes can cause serious harm to the Company (economic, reputational, competitive, etc.), and improper use may expose the Company to potential criminal or administrative penalties and necessitate disciplinary—and possibly compensatory—actions against Employees.

CDG strictly prohibits any use of IT systems that may constitute a breach of applicable laws or an offense to the freedom, integrity, and dignity of individuals, particularly minors. CDG also forbids any use of IT systems that may lead to unauthorized intrusions or damage to third-party systems.

**Gifts or Other Benefits** – It is strictly prohibited to directly or indirectly offer money, gifts, or any benefits for personal gain to directors, managers, officials, employees, or other representatives of clients, suppliers, contracting parties, competitors, public administration bodies, public institutions, or other private organizations, with the purpose of obtaining undue advantages.

Acts of commercial courtesy, such as small gifts or hospitality, are allowed as long as they are modest in value and consistent with customary practices, and provided they do not compromise the integrity or reputation of either party or influence the recipient's independent judgment.

Such expenses must always be authorized by the designated role as outlined in the procedures and properly documented.

Similarly, Employees may not accept gifts or favors, except within the bounds of normal courtesy and only if they are of modest value.

If an Employee receives gifts exceeding these limits, they must promptly notify Management, which will arrange for their return or appropriate use and inform the donor of CDG's gift policy.

This rule applies to both promised/offered and received gifts, including in countries where offering valuable gifts to business partners is customary.

### b.3 – Communication Ethics and External Relations

**Relations with Public Institutions** – Contacts with public institution officials are limited to the designated functions or to those who have been expressly authorized by CDG's senior management.

Such contacts must take place in a spirit of loyalty, transparency, and constructive cooperation with public institutions, aiming to promote and protect CDG's interests.

CDG represents and promotes its interests transparently, rigorously, and consistently, avoiding any collusive behavior.

**Relations with Political Representatives** – CDG does not finance or support political parties or their representatives and remains strictly neutral with regard to political alignments, including during electoral campaigns or events involving political parties.

**National and European Public Funding** – CDG is committed to complying with the provisions of applicable Italian and/or European regulations, as well as with the internal rules it has established for managing relations with public officials and for the proper use of such funds.

The Company operates in this area with the utmost care, rejecting any unlawful or improper use of the funds received, as well as any irregular practices that deviate from the agreements made with the Granting Authority.

### **c. Implementation Rules**

If an Employee becomes aware of situations that actually or potentially constitute a violation of the Code of Ethics, they must immediately report the matter to Management.

**Management** - All Coordinators, Managers, and members of CDG's Executive Board bear primary responsibility with respect to the Code of Ethics.

To this end, they must:

- demonstrate behavior consistent with the provisions of the Code of Ethics, serving as an example to their team;
- guide Employees in recognizing adherence to the Code as an essential part of work quality;
- encourage team members to discuss the application and interpretation of the Code of Ethics;
- manage the recruitment and selection process of external consultants in line with the principles and values expressed in the Code of Ethics;
- promptly report to their superior or the Compliance Officer any suspected violations, in accordance with the procedures outlined above;
- adopt appropriate preventive and corrective measures;
- prevent any form of retaliation.

### **d. Disciplinary System and Sanction Mechanisms**

CDG, through its designated bodies and functions, applies sanctions with consistency, impartiality, and uniformity, proportional to the respective violations of this Code and in accordance with the applicable labor laws.

In accordance with legal and contractual regulations, violation of any provision of this Code of Ethics may lead to the adoption of disciplinary measures by the Company, including, in the most serious cases, termination of employment, in accordance with the procedures set out in Article 7 of Law No. 300 of May 20, 1970 (Workers' Statute) and in compliance with the relevant provisions of the applicable National Collective Labor Agreements.

Compliance with the provisions of the Code of Ethics is a contractual obligation for suppliers, agents, clients, and any external party providing or receiving services to/from CDG in any capacity.

Violations of the provisions of the Code will be considered a breach of contractual obligations, with all resulting legal and contractual consequences, including—where applicable—termination of the ongoing relationship.