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Officina Meccanica Rivoltana srl



Code of Ethics

*This Code of Ethics provides
evidence of compliance of OMR*

January 2023 EDITION



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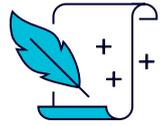
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Preamble



With this Code of Ethics, Officina Meccanica Rivoltana sets out, both internally within the organisation and to all external stakeholders, the fundamental values and principles that guide its activities. Officina Meccanica Rivoltana wishes to provide guidance on appropriate conduct by employees and collaborators in order to uphold the company's image of propriety, high standing and good reputation, which have always been integral to the company's heritage.

An additional aim is to shape policies for implementing the main business processes in the spirit of continuous improvement, as part of an internal Management and Control system.

Whom does this Apply to?

When all employees and collaborators at all levels share a common system of values and principles, it means that all company activities are based on this system. This in turn means that all directors, managers, and other employees and collaborators of Officina Meccanica Rivoltana are, at all times and without exception, conscious of their own responsibility to observe the policies and principles of the Code of Ethics when carrying out their work and are aware that this obligation is an essential part of their contractual responsibilities.

In formal ratification of the above, the Code of Ethics was approved by the Board of Directors of Officina Meccanica Rivoltana on 24th January 2023. It is subject to adoption by the Management Body of each Officina Meccanica Rivoltana, in accordance with the Group rules governing management and coordination by the parent company, Officina Meccanica Rivoltana . The Code of Ethics is reviewed approximately every three years.

The Code of Ethics applies to Officina Meccanica Rivoltana and to all Italian and non-Italian subsidiaries controlled directly or indirectly by it through:

- *Majority voting rights at the Ordinary Meeting*
- *A sufficient number of votes to exercise a dominant influence at the Ordinary Meeting*
- *A dominant influence by virtue of special contractual arrangements*

Where is it Available?

The Code of Ethics is available on the company intranet and published in Italian and English on the Officina Meccanica Rivoltana website www.omrcoating.com



Purpose e Way



At Officina Meccanica Rivoltana , we are constantly looking beyond the horizon and ultimately, everything we do has an effect on people. We strive to continually deliver solutions that increase the qualitative standards of our markets and improve the wellbeing of society, building sustainable values for future generations. In a world that is looking for new energy sources, and is overwhelmed by digital transformation, the combination of our research-backed innovative engineering skills and quality assurance expertise separates us from the crowd.

Our Purpose is the reason Officina Meccanica Rivoltana exists, the main and final goal of our organisation, while Our Way is the approach we take to achieve this purpose.

***Our purpose:** We bring together people, the planet and organisations to anticipate the challenges of the future and improve quality of life.*

***Our way:** We simplify complexities through our expertise, making what seems impossible, possible.*

Officina Meccanica Rivoltana works with clients on complex projects across the globe. We succeed through our ability to simplify concepts without trivialising them, and to find and present solutions, creating connections and helping overcome obstacles to improve life for all by taking the complex and making it simple.

OFFICINA MECCANICA RIVOLTANA : Make it sure, make it simple



General principles



Officina Meccanica Rivoltana Code of Ethics is inspired by the principles of integrity, impartiality, protection of company information, personal data and intellectual property, fight against corruption, fair business conduct, safeguard of health and safety at work and protection of the environment, respect of human rights and fair labour, sustainability and corporate social responsibility. This Code of Ethics provides indications on the appropriate behavior employees and collaborators must keep in order to safeguard fairness, prestige and reputation, which have always been the heritage of the Group. The inspiring principles and ethical values set out in this Code of Ethics are therefore to be considered as a reference for any initiative or action promoted by the recipients of this same Code.

Integrity

In Officina Meccanica Rivoltana , Corporate integrity means following a conduct that is in line with this Code of Ethics, in compliance with the laws and regulations in force in the countries where we operate, and in verifying that such conduct is kept along time. We are aware of the contribution that everyone in the Group can bring to the development of the market and the well-being of society. For this reason, we consider integrity an essential element of our profession.

Our conduct of business complies with the principle of function and role segregation, whereby the authorization of an operation must be the responsibility of a person other than the one who operationally carries out or controls this same operation. In compliance with the principles of integrity and transparency, each activity is verified, adequately documented and properly archived.

Officina Meccanica Rivoltana guarantees the integrity of its management by defining, implementing and progressively adapting an articulated and homogeneous system of corporate governance regarding its organizational structure, the attribution of powers to its managers and relations with third parties, in compliance with the standards and best national and international practices. Officina Meccanica Rivoltana promotes a culture which deters fraudulent activity and facilitates the prevention and detection of fraud and the development of procedures which will aid in the investigation of fraud and related offences and which will ensure that such cases are dealt with timely and appropriately.

Officina Meccanica Rivoltana scrupulously observes the national and international laws applicable in each country where it operates. To ensure compliance, Officina Meccanica Rivoltana adopts Organization, Management and Control Models aimed at preventing offenses

Impartiality

We pay the utmost attention to ensure compliance with the requirements of impartiality and independence in all the services we offer to our customers, whether they are aimed at the consulting market, whether they are provided in the highly regulated market of testing, inspection and certification.

Officina Meccanica Rivoltana constantly examines the relationships between the activities performed in the different companies within the Group, with the aim of safeguarding impartiality and preventing possible conflicts of interest in the provision of its services, while ensuring compliance with accreditations and authorization rules.



General principles

Officina Meccanica Rivoltana fosters a culture of impartiality and independence for its employees and collaborators, training them so that they can promptly identify situations of potential threat to these principles and behave adequately and consistently in their activities, which are essential requirements for correct and truthful execution compliance checks.

Protection of Company information, personal data and intellectual property

Officina Meccanica Rivoltana undertakes to avoid improper use and protect information relating to its personnel and third parties, however generated or acquired. Having this in mind, Officina Meccanica Rivoltana provides general rules for the protection of information referring both directly and indirectly to company activities.

These information, constituting a fundamental value for the company, must be managed by all staff in compliance with the current relevant policies, and in particular must be made available only to internal and external users of the company who actually have the need to know by virtue of their involvement in business processes. Being a Personal Data Controller, Officina Meccanica Rivoltana intends to ensure that the processing of personal data, being it within its own digital perimeter or on the systems of designated data processors, takes place in compliance with the fundamental rights and freedoms of the data subjects, as required by current regulations.

The lawful and correct processing of personal data is ensured by the constant commitment to adapt the technical and organizational security measures of all the databases in which personal data are collected, processed and stored, in order to avoid their destruction, loss, disclosure or unauthorized access.

The recipients of this Code:

- *Acquire and process only the necessary and appropriate data, collecting consent for each specific data processing purpose*
- *Acquire and process data only through specific procedures, store and keep them for the time necessary, ensuring that access to unauthorized persons is prevented*

Officina Meccanica Rivoltana is particularly aware of the importance of intellectual property and for this reason it respects and protects the content of all forms of its own and others' intellectual property, be it copyrights, patents, trademarks, trade secrets or other intangible assets.

Fight against corruption

Officina Meccanica Rivoltana carries out its activities in compliance with the rules on the prevention and combating of corruption contained in its Organisational, Management and Control Model. Officina Meccanica Rivoltana rejects corruption as a means of conducting its business, whether active or passive and in the public or private sector. Under no circumstances is conduct permitted whereby a person offers or accepts, directly or through intermediaries, money, gifts or promises, or in any way obtains an advantage of any kind in order to perform, omit to perform or delay an action that falls within the scope of their duties, or in order to carry out or obtain undue services for themselves or for Officina Meccanica Rivoltana .

Officina Meccanica Rivoltana , also through its Anti-Corruption Guidelines, prohibits any form of gift or benefit, promised, requested, offered or received in order to obtain an advantage for itself or in favor of the company. The hypothesis of gratuity not exceeding the normal commercial and courtesy practices, on the occasion of particular anniversaries according to uses and in any case on condition that they concern goods of modest value, is allowed.

Likewise, any sort of hospitality or invitation to events or trips exceeding the limits of normal commercial and courtesy relations can be neither offered nor accepted.

Fair business conduct

Officina Meccanica Rivoltana is committed to act in a fair and transparent manner in business relations and dealings, conducting itself with loyalty, a sense of responsibility and good faith. It operates in compliance with the highest standards of ethics and business integrity, avoiding any activity that may contravene contractual obligations and the principles of propriety.

Officina Meccanica Rivoltana recognises that free and fair competition is a fundamental element for the development of business activities.

Officina Meccanica Rivoltana therefore complies with antitrust regulations and with tender procedures that are applicable from time to time. It operates in accordance with the rules of fair competition, refraining from acts or behaviour contrary to free and fair competition.



General principles

In this spirit, *Officina Meccanica Rivoltana* prohibits all forms of industrial espionage against competitors and considers it unacceptable to behave in such a way as to mislead any individual or entity operating in the market, in particular through statements and assessments of services offered directly or by third parties. In commercial dealings with new or regular clients, personnel must avoid forging or maintaining relationships with people of dubious reputation, poor reliability or implication in illegal activities, safeguarding the reputation of *Officina Meccanica Rivoltana* and of the sector.

Safeguard of health and safety at work and protection of the environment

Health, safety and the environment are three great values that underlie *Officina Meccanica Rivoltana* business philosophy and find direct application in the statutory activities of the various companies. These concepts are referred to in the Health, Safety and Environment Policy, a document that identifies the principles through which the company intends to pursue its business goals.

Officina Meccanica Rivoltana is committed to ensuring safety in its activities and business operations through the adoption of policies, procedures and operational actions aimed at reducing security risks and managing crisis situations.

The measures taken by *Officina Meccanica Rivoltana* aim to minimize the impact and the likelihood of events occurring that may cause, even potentially or incidentally, direct or indirect damage to people and both tangible and intangible assets of the Group and our stakeholders. *Officina Meccanica Rivoltana* adopts these measures in full compliance with applicable national and international norms and regulations, fully respecting human rights and the highest reference standards.

Respect of human rights and fair labour

As stated in Art. 2 of the Italian Constitution and by the major international treaties, the respect of human rights is considered an essential principle. *Officina Meccanica Rivoltana* therefore promotes and defends these rights in every circumstance and repudiates all discrimination based on gender, sexual orientation, age, ethnic group, language, religion, politics and social and personal conditions.

Employment relationships are managed in full compliance with the law, as well as with the employment contracts, regulations and directives in force. No irregular or illegal act related to the employment contract, social security or insurance will be allowed or tolerated in employment relationships.

Officina Meccanica Rivoltana considers it fundamental that work is based on values of propriety and fairness. In this spirit, it guarantees compliance with legislation on matters of wages and working hours, strictly prohibits all forms of forced labour and ensures zero tolerance towards discrimination or harassment in the workplace. No abuse of authority shall be tolerated in employment relationships. *Officina Meccanica Rivoltana* consistently recognises and respects universally recognised human rights within its sphere of influence and repudiates any form of abuse of these rights. In addition, it embraces the principles set out in the OECD Guidelines for Multinational Enterprises.

Sustainability and corporate social responsibility

Sustainability is integral to *Officina Meccanica Rivoltana* business culture and strategy. *Officina Meccanica Rivoltana*, in line with its corporate purpose, integrates attention to sustainable development objectives and ESG (Environmental, Social, Governance) aspects in its strategy, to anticipate global challenges and respond to the needs of society through the adoption of a sustainability plan, to be implemented along the entire value chain, which includes:

- A program of activities within the group aimed at reducing ESG risks and improving the Group sustainability performance, to be reported in the non-financial statement
- the offer of services that directly support customers in achieving their sustainability goals and contribute to achieving the goals set by the 2030 Agenda
- The use of qualified suppliers in compliance with the Group ESG strategy and in line with the sustainability plan

In addition to the constant dialogue with stakeholders supported by the Corporate and Business functions in the management of its specific activities, *Officina Meccanica Rivoltana* prepares an involvement plan on specific areas, elevating stakeholder engagement to a strategic planning tool.

Officina Meccanica Rivoltana shares, supports and applies, within its sphere of influence, the Ten Principles of the United Nations Global Compact. These embrace the most important international values relating to human rights, labour, environmental protection and anti-corruption. The principles derive from the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development and the United Nations Convention against Corruption.



Relationships with investors and the public



Profitability over time

Officina Meccanica Rivoltana's objective is to produce results that generate adequate and stable profitability over time, making it possible to:

- Create value for investors in the medium and long term
- Reward capital and labour
- Finance further business development
- Protect autonomy and independence
- Fulfil our roles

Officina Meccanica Rivoltana must aim for a fair profit and compare its results with those achieved by companies offering similar services in the same markets.

Focused growth

Officina Meccanica Rivoltana offers high value-added services to its clients. A selective and focused approach to development is preferred: investing in markets or segments that are likely to generate results within a reasonable timeframe and with an acceptable level of risk, and that contribute to the company's long-term profitability.

Partners

Officina Meccanica Rivoltana pursues growth and development objectives not only through qualitative improvements and quantitative increases in its activities, but also through various initiatives carried out with other market players. These initiatives may consist of corporate acquisitions, exchanges or shareholdings in companies where other shareholders remain, or operational or commercial agreements or alliances.

They may also be carried out as joint ventures with other partners. Everyone involved in such activities, at all levels and with all types of responsibility, should base their conduct and course of action on the criteria of propriety and the ethical principles upon which this Code of Ethics is based.

In particular, considering that any violation of the principles of the Code of Ethics must be always reported as prescribed, all individuals subject to the Code are required to:

- Verify that partners or other collaborators and allies are of good reputation, are not involved in illegal activities and operate in compliance with generally recognised principles of propriety and ethics
- Exercise the utmost care that the abovementioned operations do not put Officina Meccanica Rivoltana's activities and property at risk
- Operate in compliance with the law and with the utmost transparency, not trying to strike a deal at any cost for purposes of personal interest or reputation nor unjustifiably favouring the interests of one or more of the parties involved
- Foster the ethical principles of reciprocity and cooperation among partners

Relationships with employees



Respect for individuals

Officina Meccanica Rivoltana promotes a working environment in which relations between people are based on respect, propriety and collaboration. It fully supports equal opportunities for men and women in its actions and commits to combating all forms of discrimination, whether related to age, gender, sexual orientation, health, race, nationality, political opinions or religious beliefs. Employment relationships are managed in full compliance with the law, as well as with the employment contracts, regulations and directives in force. No irregular or illegal act related to the employment contract, social security or insurance will be allowed or tolerated in employment relationships.

Officina Meccanica Rivoltana considers it fundamental that work is based on values of propriety and fairness. In this spirit, it guarantees compliance with legislation on matters of wages and working hours, strictly prohibits all forms of forced labour and ensures zero tolerance towards discrimination or harassment in the workplace. No abuse of authority shall be tolerated in employment relationships. Considering personnel as essential to developing and achieving company objectives, Officina Meccanica Rivoltana is committed to rewarding their skills and potential on the basis of transparent and objective criteria.

Primary considerations in relation to promotion and salary increases are results achieved, expertise and professional abilities demonstrated over time. In this sense, an effective system of performance evaluation is particularly important. It should be focused on the strengths or improvements shown by personnel, with the aim of fostering their personal and professional growth. Officina Meccanica Rivoltana values the skills, potential and commitment of each and every individual.

Protection of health and safety

Officina Meccanica Rivoltana complies with all legal, regulatory and technical standards applicable from time to time in relation to the protection of the health and safety of workers. It adopts appropriate management systems for this purpose. The fundamental principles and criteria upon which all decisions on health and safety at work, of all kinds and at all levels, are based within the framework of the Organisational, Management and Control Model are:

- *Assess the risks*
- *Adapt the work to the person*
- *Plan preventive measures*
- *Prioritise collective over individual protection measures*
- *Provide adequate instructions and information to workers*

Conflict of interests

Directors and other employees and collaborators pursue the general objectives and interests of Officina Meccanica Rivoltana. They shall inform without delay, taking into account the circumstances, their superiors or senior managers of situations or activities in which they may have a conflict of interest (or where their relatives or other people close to them have such a conflict of interest) with Officina Meccanica Rivoltana and in any other case where there may be significant motives of self-interest. Conflict of interest situations can be caused by: own interests, self-assessment, familiarity, intimidation.



Relationships with employees

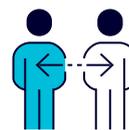
Responsibilities of personnel

In the countries in which they work, as well as in accordance with company policies. Personnel are required to perform work for the company in line with the expectations for the role and position they hold, with a commitment to continuously improve the quality of their work. Relationships with team members, colleagues and superiors, must demonstrate propriety and a spirit of cooperation. Officina Meccanica Rivoltana personnel must respect company assets. They must only be used to carry out company activities. No improper or fraudulent use, or use in any way contrary to the company's interest, is permitted. Information systems and related applications must be used in compliance with internal security systems. They may not be used for purposes other than work. With particular reference to internet services, as already set out in internal rules, access to sites with vulgar, indecent or inappropriate content is prohibited, as is the unauthorised use of computers other than one's own.

Information acquired during the course of work must remain confidential, be used exclusively for carrying out the work and be managed in such a way as to ensure its protection and safety. In no way may it be used for personal profit, private interests or any other advantage or benefit in private relations outside of the work.

Officina Meccanica Rivoltana personnel are required to refuse favourable treatment or other benefits, gifts or hospitality that go beyond a token gesture or standard courtesy; in all situations where these limits are exceeded, or where there is doubt, the individual must inform their superior and the Control Body through the appropriate dedicated channels, in order to assess the best course of action.

Relationships with clients



Relationships with clients must be characterised by absolute respect for the laws and regulations in force, in particular those designed to protect competition and the market.

Officina Meccanica Rivoltana is aware of the need to maintain relationships of trust and mutual esteem and consideration with its clients. It aims to satisfy their needs by providing high-quality services under competitive conditions, avoiding discriminatory or improper behaviour. In dealings with clients it is extremely important to behave in a collaborative and efficient way, to adopt a simple, clear and comprehensive communication system, and to comply with contractual commitments and obligations.

The principles that all Officina Meccanica Rivoltana personnel must follow in relationships with clients are professionalism, efficiency, propriety, availability and courtesy. In commercial dealings with new or regular clients, personnel must avoid forging or maintaining relationships with people of dubious reputation, poor reliability or implication in illegal activities.

It is forbidden to offer or give presents, special favours or other benefits to representatives or employees of clients with the purpose of deriving undue advantages, either for private reasons or for the company.



Relationships with suppliers and non-exclusive personnel



Relationships with suppliers

Relationships with suppliers must be based on transparency and propriety, as well as mutual convenience and cost-effectiveness. The choice of suppliers and the purchase of goods and services (including consultants, agents, etc.) is performed by specific company functions, which are required to carry out the necessary qualification process before creating or renewing a contract.

They operate on the basis of objective assessments of quality, sustainability, price, innovation, reliability, integrity, competitiveness, and methods of carrying out the service. In particular, *Officina Meccanica Rivoltana* personnel are required to:

- Follow internal procedures for managing relationships with suppliers and external collaborators
- Adopt only objective assessment criteria in the selection process, in accordance with declared and transparent procedures, paying particular attention to technical and ethical suitability
- Comply with and require compliance with the contractual terms and conditions
- Maintain open dialogue with suppliers and external collaborators, in line with good business practices
- Promptly report possible violations to the Code of Ethics to their superior and to the Control Body

Non-exclusive personnel

Non-exclusive personnel are defined as those who perform technical services to support productive activities. Non-exclusive personnel consist mainly of the considerable (in size and importance) number of people who, although not linked by an employment relationship, work in the interest of the company across the various operational areas.

Non-exclusive personnel are required to comply with the principles of the Code of Ethics. The same applies to permanent staff members during the selection and appointment of non-exclusive personnel. Before accepting an assignment for a client organisation, non-exclusive personnel must inform their *Officina Meccanica Rivoltana* contact person if they have or have had a relationship with that organisation in the last two years.

If non-exclusive personnel employed in third-party activities offer consultancy services separately and independently on the basis of the same rules or regulations that are subject to certification services by *Officina Meccanica Rivoltana*, they must make it clear that this is completely separate from *Officina Meccanica Rivoltana*'s certification activities and that their consultancy services should not be understood in any way as a means of facilitating certification by *Officina Meccanica Rivoltana*.

In all cases, they must inform *Officina Meccanica Rivoltana* and refrain from carrying out third-party assessments on its behalf if they have provided consultancy or similar services for the items under assessment.

Any information acquired during the course of activities carried out on behalf of *Officina Meccanica Rivoltana* must remain confidential, be used exclusively for the performance of the work and be managed in such a way as to guarantee its integrity and security.



Relationships with suppliers and non-exclusive personnel

Commitment of suppliers and supervision of their work

Officina Meccanica Rivoltana wishes to make its suppliers fully aware of the principles upon which the Code of Ethics is based, and to ensure that they share and apply them. This is a fundamental element for creating a relationship of mutual trust. In order to build strong business relationships, suppliers must avoid behaviour that could create any real or potential conflict of interest.

They must also act in compliance with current national and international regulations, operating in accordance with the technical and quality requirements of the law relating to the services offered.

In this context, Officina Meccanica Rivoltana plays close attention to the process of evaluating and approving suppliers. From an administrative point of view, it sets out in specific internal procedures the criteria and methods for verifying economic, financial, professional, ethical and sustainability standards and requirements. From a technical point of view, it prepares instructions aimed at verifying compliance with the technical requirements of the service being supplied.

All information relating to the activity must be kept strictly confidential. The supplier can only allow access to this information to individuals directly involved in the service offered and must in no case communicate it to third parties, unless explicitly authorised by Officina Meccanica Rivoltana or the competent authorities.

In order to verify that suppliers comply with the principles set out in this Code and the obligations they have agreed to, Officina Meccanica Rivoltana may implement control measures at their production units and operating sites.



Relationships the community



Officina Meccanica Rivoltana is aware of its role and the influence that its activities can have on society, understood as various communities of different sizes and characteristics. Officina Meccanica Rivoltana is aware of the growing needs of society in terms of safety, quality, environmental sustainability and ethics.

Donations, charity and sponsorships

Officina Meccanica Rivoltana makes donations to charitable organisations and local communities as part of not-for-profit projects, in compliance with the system of limits, authorisations and technical checks set out in company procedures. In order to avoid possible conflicts of interest and ensure regular conduct, such contributions must be properly documented in a truthful and transparent manner, along with the purpose, recipient and acknowledgement of receipt by the charity.

Furthermore, with the aim of enhancing the positive image of the company and its standing in public opinion, Officina Meccanica Rivoltana grants sponsorships for study, research, communication and promotion initiatives, governing the entire approval process in detail. All sponsorship initiatives must be consistent with the company's values and this Code of Ethics, and must respect the system of limits, authorisations, delegated powers and powers of attorney set out in company procedures. Sponsorship must not contain political or trade union propaganda messages.

Relationships with local authorities and public institutions

Relationships with national and international public institutions must be characterised by a spirit of cooperation, honesty, propriety, transparency and good faith. Consequently, Officina Meccanica Rivoltana is committed to initiating and maintaining forms of communication with institutions at the international, national and local levels, as well as to representing its interests in a consistent, coherent and honest manner.

In dealings with collaborators of public institutions (representatives, corporate entities, employees or consultants), no kind of gift or benefit is permitted to be given, promised, requested, offered or received in order to obtain favourable treatment in the conduct of any operation related to the company's activity that may be interpreted as going beyond normal business practices and standard courtesy. Entertainment expenses, all forms of hospitality and invitations to participate in trips and events are allowed only within the limits of normal courtesy, and if they do not compromise the integrity and image of both parties. It is expressly forbidden to circumvent this prohibition by resorting to any form of assistance or contribution such as sponsorship, consultancy, assignments, etc.

In order to avoid incidents of corruption, Officina Meccanica Rivoltana prohibits establishing work conditions in favour of former public officials who have previously exercised authority or negotiating powers, after they leave their employment with the public administration (so-called revolving doors). Officina Meccanica Rivoltana rejects any form of illicit mediation with public officials or individuals in charge of a public service aimed at the performance of acts contrary to their official duties or to the omission or delay of such acts.



Relationships the community

Organizations representing interests, politics and trade unions

Relationships with organisations with political or trade union interests must be based on principles of absolute neutrality, independence and transparency, without discrimination or unequal treatment. No form of corporate financing or other financial support shall be granted to any of these organisations, or to persons representing them.

This prohibition is extended to all *Officina Meccanica Rivoltana* personnel, who are forbidden in all cases from promising or granting favours or goods of any kind to support the achievement of corporate interests.

It is expressly forbidden to circumvent this prohibition by resorting to any type of assistance or contribution in the form of sponsorship, consultancy, assignments, etc. On the other hand, transparent relationships with the entities in question are not excluded, even for economic purposes or for the development of company activities or forms of cooperation of mutual interest, provided that they are clearly and properly linked to *Officina Meccanica Rivoltana*'s corporate objectives and authorised in advance by the appropriate responsible functions.

Media organizations

Relationships with media organisations are characterised by propriety, a spirit of cooperation and respect for the right to information. Such relationships shall be the exclusive responsibility of the functions expressly assigned to this role. No employee may issue statements or communications to journalists or other media, even if contacted, concerning their company or other *Officina Meccanica Rivoltana* companies, without prior authorisation.



Internal control system and responsible entities



Control body

The Control Body is responsible for the Organisational, Management and Control Model to prevent the administrative liability of legal persons. This body monitors the application of the Code of Ethics using data and information collected by the Internal Audit function. It also gives binding opinions on its interpretation, carries out periodic reviews and proposes any amendments to the Management Body. Finally, it also takes decisions on any violations.

Corporate internal audit

Officina Meccanica Rivoltana Corporate Internal Audit function verifies the compliance with the Code of Ethics, receives and processes reports, and reports the results of this activity to the Control Body.

Risk management and audit committee

The Risk Management and Audit Committee supports the Board of Directors and the CEO of Officina Meccanica Rivoltana in identifying, assessing and managing the strategic, financial, operational and compliance risks associated with the activities of the parent company and its subsidiaries.

Corporate compliance board and compliance director

The Corporate Compliance Board provides guidelines and oversees the compliance of Officina Meccanica Rivoltana activities with the general principles of integrity, impartiality, protection of confidentiality, privacy, and intellectual property, anti-corruption, fairness in commercial conduct, health, safety and the environment, rights human resources and work fairness, sustainability and corporate social responsibility. The Corporate Compliance Director is accountable for the implementation of policies and directives for the effective implementation of this Code of Ethics and the principles contained therein, in coordination with the Organizational Units of the Group.

Training and communication

Officina Meccanica Rivoltana promotes and ensures the knowledge of this Code of Ethics, the policies and the directives aimed at corporate integrity through its publication via the internet, dedicating mandatory training programs to its employees, which attendance is duly monitored. Furthermore, all Officina Meccanica Rivoltana collaborators and suppliers are required to adhere to the principles inspiring this Code of Ethics, making it a fundamental requirement for collaborating with the Group.

Officina Meccanica Rivoltana makes available to all employees the Corporate Compliance Helpline, i.e., a communication channel managed by the Corporate Compliance Director, through which they can find clarifications on the Code of Ethics, on group policies and directives. The Corporate Compliance Helpline is accessible both via email (info@omrcoat.com) and telephone (+39 0363 879955). Employees are also encouraged to use the Helpline to suggest improvements to the Officina Meccanica Rivoltana Code of Ethics.



Internal control system and responsible entities

Provisions for penalties

Compliance with the principles contained in this Code of Ethics is mandatory for all directors and other employees and collaborators of *Officina Meccanica Rivoltana* and all those who have business relations with the Group. As a result, their violation constitutes a breach of contractual obligations, with all the consequences prescribed by law. This includes, where appropriate, termination of the contract and compensation for damages. In compliance with the applicable labour laws, *Officina Meccanica Rivoltana* disciplinary code provides for contract termination as a sanction at the end of a disciplinary procedure, should an employee commit corruption, or be convicted for any other crime in relation to the employment relationship.

Information flow towards the control body

Behaviors not in line with the principles contained in this Code of Ethics and in the Organization, Management and Control Model must be promptly reported through the whistleblowing platform, which is managed by the Director of Corporate Internal Audit, who promptly informs the Supervisory Body. Whistleblowers are guaranteed against any form of retaliation, discrimination or penalization and the confidentiality of their identity will be ensured, without prejudice to legal obligations and the protection of the rights of the company or of the persons accused erroneously or in bad faith.