

CODE OF ETHICS

Oriente S.p.A. Benefit Corporation

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FOREWORD

Oriente S.p.A. Benefit Corporation is aware that a company's credibility is recognized not only by the expertise of its employees and the high quality of the service provided to group companies and customers, but also by the attention given to the needs of the entire community.

The principles that have always inspired the work of this Company are formally set out in a Code of Ethical Conduct, based on the belief that trustworthiness is built daily by complying with the rules and valuing people.

This Code of Ethics thus represents a distinctive and identifying element in relation to the market and third parties. Awareness and sharing of it—required of all who operate within or collaborate with the Company—form the foundation of our activity and the first step toward achieving our vision.

The objective of Oriente S.p.A. Benefit Corporation is therefore to pursue excellence in the market in which it operates through Sustainable Development, safeguarding the Environment and the Safety of the people involved, and—through consistent Social Ethical behavior—achieving satisfaction and ensuring added value for Employees, Group Companies, Customers, and the Community as a whole.

PURPOSE AND RECIPIENTS

This Code of Ethics (hereinafter, the "Code") outlines the set of ethical and moral principles that underpin the activities of Oriente S.p.A. Benefit Corporation (hereinafter, the "Company") and the controlled and associated Group Companies (hereinafter, the "Group Companies"), as well as the behavioral guidelines adopted both internally (in relationships between employees) and externally (in relationships with institutions, suppliers, customers, business partners, political and trade union organizations, and the media—hereinafter, the "Stakeholders").

Compliance with these principles is essential to achieving the mission of Oriente S.p.A. Benefit Corporation and the Group Companies and to ensuring their reputation in the socioeconomic context in which they operate.

Oriente S.p.A. Benefit Corporation and the Group Companies strongly believe that every activity must be carried out ethically, embracing the principle enshrined in Article 41 of the Italian Constitution, which states that private economic initiative "cannot be carried out in a manner that conflicts with social utility or harms safety, freedom, or human dignity."

This Code is binding for directors and employees of Oriente S.p.A. Benefit Corporation and the Group Companies, as well as for all those who operate and collaborate, whether on a permanent or temporary basis, on behalf of the Company and the Group Companies (hereinafter, the "Recipients").

The Code will be widely disseminated within the internal governance structure and publicly communicated externally, including through the corporate website.

Oriente S.p.A. Benefit Corporation and the Group Companies are also committed to adopting any additional measures necessary to ensure the principles and provisions of the Code are effectively communicated and implemented.

GENERAL PRINCIPLES

The Code of Ethics is based on the following principles:

- moral integrity, personal honesty, and fairness in both internal and external relations;
- transparency toward all stakeholders, meaning those individuals, groups, or institutions whose interests are directly or indirectly affected by the Company's activities;
- responsibility toward the community, which may be influenced in its economic and social development by the Company's actions;
- safety and protection of health and working conditions, considering full compliance with health, physical integrity, and workers' rights as fundamental and a priority in the execution of its activities, in accordance with current safety, hygiene, and health regulations;
- environmental protection, promoting respect and safeguarding of the environment, and committing to ensure compliance with current environmental legislation in business operations;
- respect for employees and a commitment to enhance their professional skills.

The behavior of the Recipients, at all levels, must be guided by the principles of legality, fairness and honesty, non-discrimination, confidentiality, diligence, and loyalty.

Legality

Oriente S.p.A. Benefit Corporation and the Group Companies operate in full compliance with the law and this Code. All Recipients are required to comply with all applicable regulations and keep themselves informed about legal developments, including through training opportunities offered by the Company.

Under no circumstances can the presumed pursuit of the Company's interests or advantages justify conduct that violates this principle of legality.

The Company considers transparency in financial statements and accounting a fundamental principle in its operations and for safeguarding its reputation.

Fairness and Honesty

Fairness and moral integrity are non-negotiable duties for all Recipients.

Recipients must not establish any privileged relationships with third parties that result from external solicitations aimed at obtaining improper advantages.

In performing their duties, Recipients must not accept gifts, favors, or benefits of any kind (except for items of modest value) and must not offer any compensation in exchange for granting undue benefits to others.

Likewise, Recipients must not make monetary or in-kind donations to third parties or offer any unlawful favors (other than authorized commercial courtesy gifts of modest value) in connection with their work for the Company or Group Companies.

Acting in the presumed interest of the Company does not exempt Recipients from adhering strictly to the rules and principles of this Code.

Non-Discrimination

In dealing with stakeholders—particularly in the selection and management of personnel, organizational planning, supplier relations, and dealings with public entities—Oriente S.p.A. Benefit Corporation and the Group Companies avoid and reject any discrimination based on age, gender, race, sexual orientation, health status, political and trade union opinions, religion, culture, or nationality.

They promote integration, intercultural dialogue, and the protection of the rights of minorities and vulnerable individuals.

Confidentiality

Oriente S.p.A. Benefit Corporation and the Group Companies are committed to ensuring the protection and confidentiality of personal data of both Recipients and Stakeholders, in compliance with applicable data protection laws.

Recipients must not use confidential information obtained through their work for purposes unrelated to their professional duties and must always respect the confidentiality obligations of the Company.

Recipients must exercise maximum discretion regarding documents that reveal know-how, commercial information, or corporate operations..

Diligence

The relationship between Oriente S.p.A. Benefit Corporation and its employees is based on mutual trust: employees must work to promote the interests of the Company while respecting the values set forth in this Code.

Recipients must avoid any activity that could create a conflict of interest with the Company and must refrain from pursuing personal interests that conflict with those of the Company.

When a potential conflict of interest arises, Recipients must promptly inform their direct supervisor, allowing the Company to evaluate and possibly authorize the activity.

Violations may lead to appropriate measures, including legal actions to protect the Company.

Loyalty

Oriente S.p.A. Benefit Corporation, the Group Companies, and all Recipients are committed to fair competition, complying with national and EU regulations, and recognizing that healthy competition fosters innovation, development, and consumer protection.

RELATIONS WITH EMPLOYEES AND COLLABORATORS

Recruitment

The evaluation and selection of personnel are conducted fairly and transparently, respecting equal opportunities and gender equality, with the goal of aligning the needs of Oriente S.p.A. Benefit Corporation and the Group Companies with the professional profiles, ambitions, and expectations of candidates.

The Company and the Group Companies are committed to avoiding favoritism in the recruitment process, using objective and merit-based criteria, respecting candidates' dignity and ensuring the proper functioning of the organization.

New hires receive clear and accurate information about roles, responsibilities, rights, and duties through the application of this Code.

Personnel Management

Oriente S.p.A. Benefit Corporation and the Group Companies protect and enhance their human resources, committing to maintaining conditions necessary for professional growth, skill development, and continuous training.

They promote employee participation in corporate life, providing tools to gather opinions and suggestions and encouraging the widest possible involvement.

No employee may be forced to perform tasks, services, or favors beyond what is contractually and role-wise expected.

The Company strongly opposes any form of mobbing, stalking, psychological violence, or discriminatory behavior, whether inside or outside the workplace.

Employee relations must be based on loyalty, fairness, mutual respect, and the values of civil coexistence and personal freedom.

WORK ENVIRONMENT

Oriente S.p.A. Benefit Corporation and the Group Companies commit to providing a healthy, safe work environment that respects workers' dignity.

Workplace safety is ensured through strict application of current legal provisions and by promoting a safety culture through training programs. Staff training is a central component of the Company's management system.

The Company also safeguards the health of its employees by ensuring hygiene standards and preventive healthcare measures are met.

BUSINESS MANAGEMENT

Compliance with Internal Procedures

Oriente S.p.A. Benefit Corporation and the Group Companies consider managerial efficiency and a culture of control essential to achieving their goals.

Recipients must strictly follow internal procedures and instructions.

They must act within their authorized roles and keep documentation to trace all actions taken on behalf of the Company.

Accounting Management

In managing accounting activities, Recipients must act truthfully, accurately, and transparently to protect the reputation of the Company internally and externally.

Adherence to these principles allows for strategic planning based on the Company's real economic and financial standing.

All accounting entries must be supported by complete, clear, and valid documentation, avoiding any omissions, falsifications, or irregularities.

For items based on estimates or assessments, entries must reflect reasonableness and prudence.

Protection of Assets

Recipients must perform their duties by optimizing the use of corporate resources.

They must correctly apply security measures to protect hardware from unauthorized access, which could severely compromise the data protection rights of personnel and customers.

Environmental Protection

Recipients commit to protecting the environment as a primary good. Oriente S.p.A. Benefit Corporation and the Group Companies ensure that business choices align with both economic and environmental needs, not only complying with existing laws but also considering scientific progress and best practices in the field.

Protection of Cultural and Landscape Heritage

Recipients must refrain from actions that violate cultural or landscape heritage laws.

Activities that impact environmentally or artistically sensitive areas must fully comply with technical regulations (Cultural Heritage and Landscape Code).

Communication

The Company provides Stakeholders with communication tools to interact with the organization for inquiries, clarifications, or complaints.

Oriente S.p.A. Benefit Corporation promotes effective corporate communication to engage civil society, understand its needs, and share the Company's mission and values.

Information shared with Stakeholders must be complete and accurate, enabling informed decisions.

Advertising must uphold ethical values, protect minors, and avoid vulgar or offensive content.

RELATIONS WITH EXTERNAL PARTIES

Relations with Authorities and Public Administration

Relations with Authorities and Public Administration must be characterized by maximum clarity, transparency, and cooperation, in full compliance with the law and the highest moral and professional standards.

Recipients are not permitted to interact with Authorities or Public Administration on behalf of Oriente S.p.A. Benefit Corporation or the Group Companies without explicit authorization.

In dealings with Public Officials, Public Service Officers, and Public Administration in general, authorized Recipients must maintain the highest levels of honesty and integrity, avoiding any form of pressure—explicit or implicit—intended to obtain undue advantages for themselves or the Company.

Authorized Recipients must strictly adhere to this Code as well as to directives issued by the management of Oriente S.p.A. Benefit Corporation.

Relations with Political and Trade Union Organizations

Oriente S.p.A. Benefit Corporation and the Group Companies neither favor nor discriminate against any political or trade union organization.

The Company refrains from providing any improper contributions, in any form, to political parties, trade unions, or other social groups, except where specifically allowed and always within legal limits.

Recipients must avoid any direct, indirect, or presumed pressure toward political or trade union representatives.

Relations with Customers and Suppliers

Recipients interact with third parties with courtesy, competence, and professionalism, knowing that their conduct impacts the Company's image, reputation, and objectives.

Recipients must avoid any unfair or deceptive behavior that could lead customers or suppliers to rely on false or misleading information.

They are expected to provide timely, high-quality services and minimize service disruptions or delays to ensure maximum customer satisfaction.

Relations with suppliers must be based on loyalty, fairness, and transparency.

Suppliers must be selected using objective criteria such as cost-effectiveness, opportunity, efficiency, and environmental and social sustainability.

Selection based on subjective, personal interests or conflicts with the Company's interests is prohibited.

Recipients must make every effort to ensure that customers and suppliers also comply with the fundamental ethical principles outlined in this Code.

Relations with the Media

Oriente S.p.A. Benefit Corporation and the Group Companies recognize the media's essential role in the communication process and manage relations with them based on transparency and a commitment to keeping all involved parties informed.

The Company pledges to publish regular updates on its social and environmental sustainability efforts and make relevant information about its activities as a benefit corporation available to the public.

Recipients must refrain from spreading false or misleading information that could deceive the public or from using confidential information for personal gain.

INTERNAL CONTROL SYSTEM

Compliance with the provisions of this Code is entrusted to the prudent, reasonable, and diligent oversight of each Recipient, according to their role and responsibilities within the Company and the Group Companies.

Recipients are encouraged to report to their supervisors any facts or circumstances that may conflict with the principles of this Code.

The management of Oriente S.p.A. Benefit Corporation and designated bodies must take all necessary steps to end any violations, including disciplinary actions, in accordance with the law and workers' rights, including union rights.

GUIDELINES OF THE SANCTIONS SYSTEM

The internal control system is aimed at adopting tools and methodologies to counteract potential corporate risks, ensuring compliance not only with laws but also with internal procedures and regulations.

Violations of the principles set forth in the Code and in the procedures of internal controls compromise the trust relationship between the Company, the Group Companies, and their directors, employees, consultants, collaborators, customers, suppliers, business, and financial partners.

Such violations will therefore be promptly and firmly prosecuted by Oriente S.p.A. Benefit Corporation and the Group Companies, through the adoption of appropriate and proportionate disciplinary measures.

The consequences of violating the Code of Ethics and internal protocols must be clearly understood by all individuals involved in any capacity with Oriente S.p.A. Benefit Corporation and the Group Companies. Depending on the severity of the conduct, the Company will take appropriate action without delay, regardless of any criminal proceedings initiated by judicial authorities.

Subject to the above, behaviors in violation of the Code of Ethics constitute:

- **Serious misconduct** for employees, with sanctions applied based on severity as set forth by the National Collective Labor Agreement (verbal warning, written warning, fine not exceeding three hours of pay, suspension from work and pay for up to three working days, dismissal for just cause or justified reason); in cases of pending criminal proceedings or enforcement of a personal freedom restriction order against the employee, disciplinary action may be preceded by suspension from work and pay, pending the outcome of the criminal case or the end of the legal restriction;
- **Just cause** for revocation of mandate for directors;
- **Grounds for immediate termination** of the relationship, in the most serious cases, for external and semi-subordinate collaborators;
- **Grounds for immediate termination** of the relationship, in the most serious cases, for suppliers and consultants;
- **Grounds for sanctions** related to acts of retaliation or discrimination, direct or indirect, against whistleblowers.

The identification and application of sanctions will always respect the general principles of proportionality and adequacy relative to the violation in question.

In all the above cases, Oriente S.p.A. Benefit Corporation and the Group Companies also reserve the right to pursue any actions deemed necessary to obtain compensation for damages suffered due to conduct in violation of the Code of Ethics.