

U. Del Corona & Scardigli S.r.l.

# CODICE DI CONDOTTA ESG CODE OF CONDUCT

*Environmental, Social e Governance*



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<b>U. Del Corona &amp; Scardigli Srl</b> Scali D’Azeglio n. 32 57100 – Livorno (Italia)	<h2 style="color: #0070C0;">ESG Code of Conduct</h2>	File: Codice di condotta ESG_EN_rev00.docx  Pag. <b>2</b> di <b>12</b>
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Revision N.	Reason for revision	Revised by	Date	Signature	Approved by	Date	Signature
00	First issue	CEO (F. D’Angelo)	11/07/2023	signed by F. D’Angelo	BoD (L. Del Corona)	11/07/2023	signed by L. Del Corona

## 1. INTRODUCTION

U. Del Corona & Scardigli S.r.l. operates as a national and international freight forwarding company and provides all the services linked with the shipping of goods.

To operate successfully U. Del Corona & Scardigli S.r.l. believes that all those who act within and on behalf of the Company should be inspired by a shared value system when making strategic choices and carrying out daily operations.

In view of this, the Company has drawn up a *Code of Ethics*, which is the official document stating the values, rights, duties and moral responsibilities of people working for the Company while carrying out business and corporate activities towards Company’s interlocutors.

The *Code of Ethics* is an integral and substantial part of the Organization and Management Model applied by U. Del Corona & Scardigli S.r.l. according to the Legislative Decree No. 231/2001 (*Model 231 about administrative responsibility of legal persons, companies and associations, including those without legal personality*) with the aim of preventing reasonably the crimes referred to in the aforementioned Decree.

The *Code of Ethics* and the *General Part of Model 231*, adopted by the Company and constantly updated, are present in full text on the Company website [www.delcoronascardigli.com](http://www.delcoronascardigli.com) to ensure maximum publicity for them. Please refer to the aforementioned publication for all details.

This *ESG Code of Conduct* (hereinafter *Code of Conduct*), in pursuance of the principles of the Company's *Code of Ethics*, accurately determines the commitments and rules of conduct of the Company and its People in relation to ESG (Environmental, Social and Governance) issues, to better accompany the process of integrating sustainability into the corporate strategy.

The Company is fully aware that economic growth, social cohesion and environmental protection must go hand in hand in order to guarantee equitably distributed income, employment and well-being on a lasting basis, while preserving efficiency, reliability and reputation within the economic and social context where the Company operates.

## 2. RECIPIENTS

The Recipients of this *ESG Code of Conduct* are the same as the Recipients of the Company's *Code of Ethics*:

- the members of the Company's management and supervisory bodies;
- managers and employees working in any way, whether on a temporary or permanent basis, even on probation, including any trainees and interns;
- employees of other organizations working in U. Del Corona & Scardigli on secondment or temporary assignments, in any case bound by a working relationship with the seconding organization;
- collaborators and consultants, independently from the type of contract (including temporary one), assignment and title;
- suppliers of goods and services;
- commercial or operational partners who play a role in projects and operations to which the Company is a party;
- subsidiary and associated companies;
- the subjects (if any) with whom the Company has relations by virtue of the law or who operate in Italy and abroad for the achievement of the Company objectives, each within the scope of their own functions and responsibilities;

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- any other person who acts in the name and/or on behalf of U. Del Corona & Scardigli S.r.l. either directly or indirectly, permanently or temporarily, or who in any case operates to pursue its objectives.

All the aforementioned parties, within the scope of their respective functions and responsibilities, shall conform their actions and conduct to the principles and contents of this *Code of Conduct* on sustainability.

The Recipients of *the Code of Conduct* are therefore required to learn its contents and comply with its rules, contributing to its implementation and reporting, to the extent of their own competence, any shortcomings and non-compliance, in order to make it a dynamic tool for guaranteeing the values referred to and protected therein.

### **3. THE PILLARS OF SUSTAINABILITY: ENVIRONMENTAL, SOCIAL AND GOVERNANCE**

The rules contained in this section aim at indicating to the Recipients of the *ESG Code of Conduct* the attitudes and behaviors to be observed during the performance of various business activities in order to ensure compliance with the value system that inspires the Company in relation to the pillars of sustainability, i.e., the issues of environmental protection, social impact of the Company and forms and methods of corporate governance.

#### **3.1. "E" like Environmental (environment and territory)**

The principles and rules of conduct applied by U. Del Corona & Scardigli S.r.l. in relation to the letter "E" like *Environmental* indicate how the Company behaves towards the environment where it is located and the environment in general.

##### **Compliance with national and international environmental regulations**

U. Del Corona & Scardigli S.r.l. guarantees the protection and respect of the environment also in the name of future generations.

When carrying out its activities, the Company undertakes to pursue the protection of the environment, first of all by observing national and international regulations in force and in particular avoiding polluting, constantly optimizing the use of resources and ensuring the proper disposal of produced waste.

To this end, all people working inside U. Del Corona & Scardigli S.r.l. are obliged to observe the Company's provisions on waste management, water discharges, atmospheric emissions and other possible significant environmental aspects.

##### **Carbon dioxide emission control**

The Company, when possible, implements measures and uses tools to reduce carbon dioxide emissions, by evaluating energy-saving initiatives, facility improvements, material substitution and use of renewable energy sources.

U. Del Corona & Scardigli S.r.l.'s main commitment to the environment is its contribution to *a more sustainable logistics* by applying an organizational model that aims to optimize routes, times and transports in order to achieve, when possible, the greatest possible concentration of loaded goods, always respecting the needs of individual customers and suppliers at the same time. This is done not only to make transports efficient and cheap, thus providing better services to customers, but also to save on the consumption of polluting fuels thanks to organizational efficiency.

Intermodal transport, that uses all existing infrastructure by favoring rail and sea transport over road transport whenever possible, contributes to an efficient and sustainable transportation management system, reduces traffic, the resulting energy consumption and the greenhouse gas emissions.

When selecting transport providers, U. Del Corona & Scardigli S.r.l. gives preference to those with recent and modern, state-of-the-art vehicles with low environmental impact, in order to reduce pollutant emissions and the

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risks of accidents to property, people and environment and also to guarantee a lower fuel consumption and faster delivery times.

### **Reduction of consumption and waste**

Although the Company is not an energy-intensive enterprise, it is committed to the reduction of internal electricity consumption, paying attention to the most advanced systems of efficiency in lighting, heating and cooling of working environments. This is not only with a view to cost optimization, but also in the knowledge that such interventions make a decisive contribution to the reduction of carbon dioxide emissions into the atmosphere.

The reduction in the use of paper pursued with the ever-increasing digitization of the management of shipping files and in document exchanges with customers, suppliers, branches and companies of U. Del Corona & Scardigli Group constitutes another priority objective, which is at the same time one of process efficiency, waste and cost reduction and the fight against deforestation and the growing production of waste.

### **Recycling and waste disposal**

In line with what has just been stated, the Company arranges for the production of waste to be minimized and for those produced to be treated according to the rules for separate collection in order to encourage recycling activities.

The disposal of waste, whatever its nature, must be done in strict application of the relevant regulations in force.

Existing European directives and internal regulations on the environmental labeling of packaging shall be strictly complied with, verifying that each package used in the Company's warehouse logistics activities has a label containing information on its composition, how to use and reuse it, how to recycle it, and how to dispose of it.

### **Countering pollution and prevention of the risks of environmental damage**

Environmental pollution caused by road air and sea transportation and the risks of possible accidents in the transfer of dangerous goods is a major concern for the Company and its management.

Since the Company does not directly manage the transportation of the shipped goods, that is structurally handled by third parties, the Company's policies for selecting suppliers are the main way of U. Del Corona & Scardigli S.r.l. to indirectly contribute to fuel savings and the consequent containment of greenhouse gas production and to reduce the risk of environmental damage.

For these reasons, the policies of supplier selection and qualification are based on stringent criteria of technical competence, reliability of the vehicles, accurate application of current regulations on the transportation of dangerous goods and the health and safety of workers.

In this framework, the Company requires from its suppliers, particularly those with ongoing relationships, clear and defined commitments in terms of safety of goods and people and environmental and social sustainability.

Especially as regards sea transports, it is well known that the protection of environment and its protection is the fundamental pillar of shipping lines' ESG strategies. The almost exclusive selection of leading shipping companies to carry out goods shipments, also taking into account the ESG policies, represents the best possible indirect contribution of the Company to the protection of the marine environment.

The methods of selection, qualification and monitoring of other types of suppliers, especially truckers, are regulated in detail by specific internal regulatory tools, which are part of the *Quality Management System* and *Model 231* applied by the Company. In assigning ratings, and consequently in giving work to the different suppliers, the Company also takes into account the ESG policies applied by them and the data included in the relevant reports.

The containment of risks of environmental damage related to the transfer of goods is also pursued through the Company's voluntary use of periodic certified audits to verify operational and safety standards in shipments handling, especially for chemicals. Furthermore, the personnel dealing with dangerous goods transportation follow

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specialized trainings and refresher courses, also with the aim of obtaining the relevant qualifications required by law.

### 3.2. “S” like *Social* (social impact)

The principles and rules of conduct linked to the letter "S" like *Social* relate to the Company’s impact on the social systems where it operates.

#### **Relations between workers and management**

U. Del Corona & Scardigli S.r.l. attaches the utmost importance to those who work within the organization contributing to its development and believes that business activities can be carried out successfully thanks to its human resources.

This value is put into practice by:

- creating a working environment capable of enhancing individuals’ contribution and potential through a gradual empowerment
- creating a system of relationships that favors teamwork over hierarchical relationships
- daily sharing of skills and knowledge

When managing contractual relationships involving the establishment of hierarchical relations between management and employees, authority shall be exercised with fairness and propriety and all forms of abuse are avoided: in particular, respect for the personal dignity and autonomy and confidentiality of each individual is guaranteed, while inhuman, degrading, cruel, threatening, coercive or harassing treatment, including sexual harassment, is not permitted.

Prior to significant operational changes that could have considerable effects on workers, management gives notice to employees and their representatives through appropriate communications, in line with the provisions of the relevant collective bargaining agreements. This is so that the implementation of significant operational changes can be anticipated by prior, informed and constructive consultation, enabling management to take workers' views into account when making specific decisions, avoiding creating prejudice to employee satisfaction and motivation and maintaining a positive business atmosphere.

#### **Gender equality and respect for diversity**

Diversity and inclusion are key elements of the work environment and corporate framework of U. Del Corona & Scardigli, that makes its organizational choices accordingly.

For the Company, respect for diversity and the rejection of discrimination are essential prerequisites to ensure the attraction of the best talent, employee retention and satisfaction, as well as higher productivity and better decision-making levels.

The Company concretely applies the principles of gender equality prohibiting all forms of discrimination and ensuring equal treatment and opportunities for women and men.

Access to roles and positions of greater responsibility is exclusively linked to competence, professionalism, experience and merit.

Salary levels and contractual grades applied to female and male staff inside the Company are identical for equal roles, duties and responsibilities.

Professional development and promotions of employees follow rules and processes that ensure non-discrimination and equal opportunity, based solely on professional skills and levels.

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General work efficiency permitting, any form of flexibility in organization that facilitate the management of maternity status and child care is favored.

The Company makes available tools and measures to promote a good work-life balance such as flexible working hours both for starting and ending times, and various possibility to work remotely, depending on the performed role and the general work efficiency.

**Discrimination**

U. Del Corona & Scardigli S.r.l. is committed to operating in a fair and impartial manner, adopting the same behavior towards all interlocutors, depending on the different forms of relationship and communication required by the nature and role of the interlocutors.

The Company avoids any form of discrimination against customers when performing its services or against stakeholders, including suppliers or business partners.

A fair treatment of all employees and fair hiring procedures guaranteeing equal opportunity without distinction on the basis of gender, age, ethnicity, color, nationality, language, religion, health status, union membership, political opinion, sexual orientation, genetic predisposition and lifestyle are guaranteed.

The Company prohibits personal harassment, psychological violence, mobbing, straining and other forms of discrimination, that may create intimidating, hostile or isolating work situations against individuals or groups of workers, in internal and external working relations.

Harassment is an intolerable form of discrimination and a violation of the dignity of people that compromise their physical and mental integrity, their confidence and motivation to work, and is therefore considered a disciplinary offence, without prejudice to any criminal liability.

The Company has “zero tolerance” for sexual harassment, that means behavior with sexual connotations, expressed in physical, verbal or nonverbal forms. In the same way, a less favorable treatment suffered by a female or a male worker for refusing behaviors related to sex, as stated above, or refusing to submitting to them, is also considered discrimination.

The unfavorable treatment like a reaction to a complaint or an action aimed at obtaining compliance with the principle of equal treatment of women and men is considered discrimination as well and therefore it is prohibited by the Company.

**Evaluation and recruitment of personnel**

In evaluating employees and collaborators, U. Del Corona & Scardigli S.r.l. avoids any kind of favoritism and facilitation, including discrimination between female and male candidates; the establishment of new working relationships or collaborations is based on the actual correspondence of the candidates to the requested professional profiles and skills.

In evaluating processes, job descriptions shall be gender neutral and the recruitment process always aimed at both men and women.

No inquiries related to the topics like marriage, pregnancy or care responsibilities are allowed during evaluating interviews. The focus shall always be on the required skills and experience and never on the biological characteristics of the candidate.

Personnel are employed under a regular employment contract or under a contract for professional services or training/internship: no form of irregular employment is tolerated.

**Personnel management, professional development and training**

U. Del Corona & Scardigli S.r.l. guarantees the most scrupulous compliance with the rules for the protection of child labor and workers' rights and freedom; it therefore refrains from engaging in conduct of forced labor – in any case against employees' will - slavery or trafficking in human beings.

The Company guarantees to its employees non-discriminatory remuneration that in any case ensures the minimum wages required by national legislation and the relevant collective bargaining agreements complying with the maximum number of hours established by regulations in force, decent working hours and adequate break periods.

Offering increases in remuneration, other advantages or career advancement as a counterpart for activities that are not in compliance with the law, ethical principles or internal regulatory instruments applied by the Company is prohibited.

Career opportunities and programs for professional development are offered by the Company to all its staff, without reservation in favor of a few.

Annually, the Company prepares and implements a specific training plan, providing the mandatory training activities required by law and those useful for increasing its employees' professional business skills. The training activities also cover policies or procedures implemented to ensure respect for human rights relevant to operations, including the applicability of such policies or procedures to employees' work.

#### **Freedom of Association and Collective Bargaining**

The Company recognizes its employees, in accordance with national legislation, the broadest freedom to form or affiliate with a trade union for collective bargaining or to engage in union activities.

The employment relationship is carried out in compliance with the industry-level collective bargaining and the social security, tax and insurance regulations in force.

At the time of the establishment of the employment relationship, each collaborator receives accurate information about: the type of contract; the function and duties to be carried out; rules and salary; regulations and procedures to be adopted in order to avoid possible health risks.

#### **Health and safety of workers**

U. Del Corona & Scardigli S.r.l. is committed to providing a working environment capable of protecting the health and safety of its personnel, spreading and consolidating a culture of safety, developing risk awareness and promoting responsible behavior by all personnel.

To this end, the Company adopts the general measures for the protection of health and safety at work prescribed by law, in particular:

- it defines the operating procedures to be followed and coordinates the activities regarding health and safety at work
- ensures the application of the regulations in force also by creating risk evaluation documents and defining operating procedures in line with the safety standards in force
- it constantly monitors legislative innovations and works towards their implementation
- it provides appropriate instructions to employees and collaborators and provides them with training in accordance with the law and the national collective labor agreement applied to personnel
- it carries out the health surveillance required by law

#### **Relations with political forces, associations and stakeholder institutions**

U. Del Corona & Scardigli S.r.l. is completely extraneous to any political party and trade union organization. In this sense, the Company:

- does not finance political and trade union organizations, their representatives and candidates
- does not support events, manifestations, congresses with political or trade union propaganda purposes



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- refrains from any improper direct or indirect pressure on political and trade union representatives.

U. Del Corona & Scardigli S.r.l. recognizes the right of any employee or collaborator to participate as an individual in the political process, provided that they make it clear that they do not represent U. Del Corona & Scardigli S.r.l. during this process.

#### **Contribution to the territories where the Company operates**

U. Del Corona & Scardigli S.r.l. regularly grant contributions and liberal donations to charities and non-profit associations and promotes the inclusiveness of immigrants in society and the world of work, thus testifying its concrete commitment to taking an active part in meeting the needs of the communities where it operates.

Economic support is directed to scientific and educational, cultural and artistic, sports, humanitarian and social initiatives. The giving of funds may also support community facilities and other initiatives and events that contribute to the collective well-being, in the knowledge that such support brings an added value to the Company's image in ethical, civic and moral terms.

### **3.3. “G” like Governance (management and leadership of the Company)**

The letter "G" like *Governance* concerns the issues of management and leadership of the Company inspired by good practices and ethical principles.

#### **Legality and Integrity**

In carrying out its activities and in all the places where U. Del Corona & Scardigli S.r.l. operates, it acts in strict compliance with the laws and regulations in force.

Requests or threats aimed at inducing people to act against the law or in violation of the ethical principles and rules of conduct imposed by the Company or to adopt behaviors detrimental to the personal beliefs and moral values are not tolerated.

The Company requires that this conduct is also followed by those with whom the Company has relations and it avoids starting or continuing any cooperation with those who are not committed in the same way.

#### **Transparency and business ethics**

The story, identity and values of U. Del Corona & Scardigli S.r.l. are reflected in a business ethics based on:

- reliability, intended as a guarantee of absolute seriousness in the performance of business activities, in the execution of transactions and in compliance with commitments
- transparency, i.e., the commitment to provide correct and truthful information about its own activity both internally and externally in response to legitimate requests
- truthfulness and correctness of Company's data in financial statements, reports and other official documents.
- protection of the value of fair competition, refraining from collusive, predatory behaviors and abuse of dominant position
- fairness in contractual matters, avoiding that in existing relationships anyone acting in the name and on behalf of U. Del Corona & Scardigli S.r.l. tries to take advantage of contractual gaps or unforeseen events in order to renegotiate the contract for the sole purpose of exploiting the possible position of dependence or weakness of the interlocutor.

#### **Rejection of all forms of direct and indirect corruption**

U. Del Corona & Scardigli S.r.l. rejects all forms of active and passive corruption and is committed to complying with the anti-corruption regulations in force in all the countries where it operates.

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The Company, in order to fight graft and bribery, has adopted special *Anti-Corruption Guidelines* that form an integral and essential part of the *231 Model* applied inside the Company. These guidelines aim to provide a systematic framework of principles, rules of conduct in order to:

- prevent Company's directors, employees, consultants, collaborators and partners from being involved in any type of corruption;
- to detect, report and manage any cases of corruption that may occur;
- in general, to ensure compliance with Anti-Corruption Laws.

The *Anti-Corruption Guidelines* apply to all activities and transactions carried out by the Company, in Italy and abroad, and are extended to its subsidiaries, as part of the management and coordination activities exercised by U. Del Corona & Scardigli S.r.l.

The adopted *Anti-Corruption Guidelines* are published on the corporate website [www.delcoronascardigli.com](http://www.delcoronascardigli.com) with all the relevant details.

### **Relations with stakeholders.**

The business conduct of U. Del Corona & Scardigli S.r.l. is aimed at cooperation and trust towards its "stakeholders", i.e., those categories of individuals, groups and institutions whose contribution is necessary for the achievement of the corporate mission and/or whose interests are directly or indirectly influenced by the activity of the Company.

Merely by way of example, stakeholders include customers, partners, suppliers, local and national institutions, trade associations and, more generally, anyone who has any interest in relation to the decisions, projects and possible actions of U. Del Corona & Scardigli S.r.l.

Fairness in relations with stakeholders is an essential objective, as it can foster customers' loyalty and trust in the work of U. Del Corona & Scardigli S.r.l., suppliers' reliability, a constant improvement of relations with the human resources who work within the company and a development of relations with the community and local social and political institutions based on mutual respect and transparency.

For this reason, the conduct of all Recipients of this Code towards stakeholders must be inspired by the utmost fairness, legitimacy, completeness and transparency of information.

Listening to and understanding the needs of its stakeholders is a prerequisite and a strategic factor in the Company's success. Thanks to this continuous enriching exchange it's possible to find a common way to face the most complex problems and to meet all needs.

Discussion and dialogue with stakeholders also enable the Company to be always in line and receptive to the environment where it operates, to innovate and grow, as it has done so far.

Listening and discussion with the main stakeholder categories are fundamental for U. Del Corona & Scardigli's materiality assessment, which guides the Company's sustainability strategy in the medium to long term.

### **Relationships with customers**

In relations with any type of customer, U. Del Corona & Scardigli S.r.l. is inspired by principles of transparency, equality, fairness and free competition and undertakes:

- not to engage in arbitrary, discriminatory, predatory or incorrect behavior
- to ensure that commercial communications are always truthful, easy to understand and compliant with applicable regulations
- to fully inform customers in all phases of the pre-contractual and contractual relationship
- not to resort to vexatious practices
- to fulfil contractual obligations in an accurate and correct manner
- to respond to suggestions and/or complaints from customers and/or external organizations representing them.

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## Relations with Suppliers

The selection of suppliers is carried out by the Management and by the specific delegated executives, on the basis of objective and documentable criteria, marked by the search for the highest quality of service and the achievement of the most competitive economic conditions for the Company.

In selecting key suppliers, U. Del Corona & Scardigli S.r.l. requires their compliance to ESG standards comparable with those defined in this Code of Conduct.

In managing relations with its suppliers, the Company undertakes:

- to ensure that the selection process always takes place in an impartial and independent manner and exclusively on the basis of objective criteria, such as price, the quality of the offered product/service, payment terms, delivery times, assistance services and compliance with all legal provisions
- to acquire all information relating to the supplier by lawful means and process such data in compliance with the laws in force
- to ensure that there are no conflicts of interest with suppliers and, in case they arise, that they are immediately reported to Management and to the Supervisory Board, to be dealt with as provided for in this Code of Ethics and internal procedures
- to require that any attempt or case of unjustified alteration of normal commercial relations (e.g. offers of money or other benefits by a supplier in order to obtain confidential information or the initiation of actions or behaviors that may favor said supplier in the purchasing process) are immediately reported to competent bodies
- to ensure that consultants are selected solely on the basis of quality and professional skills
- to ensure that contracts with suppliers always include a clause of acceptance of the Company’s ethical principles.

## Relations with the Public Administration

U. Del Corona & Scardigli S.r.l. inspires and adapts its conduct, in relations with the Public Administration, to the principles of fairness and honesty.

On this basis, persons entrusted by the Company to follow any negotiation, request or institutional relationship with the Italian or foreign Public Administration

- for any reason whatsoever, must never try to improperly influence its decisions or behave unlawfully, such as offering money or other benefits, which may alter the impartial judgment of the representatives of the Public Administration;
- must verify that information, rendered in any manner and in any capacity, is true, accurate, complete and correct;
- must not, for any reason whatsoever, have recourse to tricks and stratagems aimed at obtaining concessions, authorizations, financing, or contributions from the European Union, the State, the Regions, or any other Public Body.

Grants, subsidies or funding obtained from the European Union, the State, the Regions or any other Public Body, even if modest in value, must be used for the purposes for which they were requested and granted.

In the event of the Company's participation in tenders or other public procedures, the Recipients of this *Code of Conduct* are required to operate in compliance with the law and proper business practice, avoiding in particular to induce Public Administrations to operate unduly in favor of the Company.

## Responsible material procurement

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When procuring materials, the Company takes into account their social and environmental impact; it therefore takes appropriate measures to avoid procurement of materials that may cause environmental and/or social problems or that are not easily recyclable.

For its warehouse logistics activities, the Company, if possible, uses environmentally friendly packaging made of recycled, biodegradable or renewable materials. Where plastic packaging is used, preference is given to biodegradable plastic packaging.

As part of the same activities, the Company uses sustainable labels, including bar-coded labels, produced with materials or procedures with very low or zero impact on the environment.

In purchasing or renting technological equipment and products (air conditioners, light fixtures, computer equipment, smartphones, etc.), the Company gives preference to energy-saving equipment and products.

### **Taxes**

U. Del Corona & Scardigli S.r.l. undertakes to carry out, with completeness and transparency, all the fiscal fulfilments foreseen by the regulations in force and to collaborate, if foreseen, with the Financial Administration.

Tax declarations and the payment of taxes represent behaviors that are not only compulsory from a legal point of view, but also unavoidable in the context of the Company's social responsibility. Actually, the payment of taxes also plays a fundamental role in the achievement of sustainable development goals, being a key mechanism through which organizations contribute to the economies of the countries where they operate.

### **Protection of industrial and intellectual property rights**

U. Del Corona & Scardigli S.r.l. expressly prohibits any conduct aimed at altering, counterfeiting, unlawfully distributing and using domestic or foreign trademarks, distinctive signs, designs, models and intellectual property subject to exclusive rights (patent rights).

The Company also condemns any conduct aimed at introducing, using or marketing industrial products with altered or counterfeit trademarks or other distinctive signs, including software without the relevant user license.

Similarly, the Company will not tolerate the manufacturing, marketing, distribution or simple use of objects and goods made and developed by usurping or violating industrial property rights.

### **Protection of privacy**

U. Del Corona & Scardigli S.r.l. undertakes to guarantee that the acquired personal data are suitably protected, according to the terms provided for by the regulations, avoiding improper or unauthorized use, in order to protect the dignity, image and confidentiality of every subject, whether internal or external to the Company.

Personal data are processed lawfully and correctly. Personal data are collected only when it is necessary for specific, explicit and legitimate purposes; They are only stored for a period of time that does not exceed the period of time necessary for those purposes.

As part of the protection of personal data U. Del Corona & Scardigli S.r.l. pays particular attention to inform properly people about the type of collected data, their use and how to contact the Company in case of questions.

### **Protection of whistleblowers**

According to law, U. Del Corona & Scardigli S.r.l. protects the authors of whistleblowing and reports to the Judicial or Accounting Authorities or public disclosures concerning violations of national or EU provisions against the public interest or the integrity of the Company, that the reporting parties have become aware of in the performance of their duties.

<p><b>U. Del Corona &amp; Scardigli Srl</b> Scali D'Azeglio n. 32 57100 – Livorno (Italia)</p>	<p><b>ESG Code of Conduct</b></p>	<p>File: Codice di condotta ESG_EN_rev00.docx</p> <p>Pag. <b>12</b> di <b>12</b></p>
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The Company, to the extent and in the manner prescribed by law, shall protect the confidentiality of the identity of the whistleblower, the reported person and all the persons mentioned in the report, as well as any other information or detail whose disclosure may directly or indirectly reveal the identity of the whistleblower.

In order to ensure the aforementioned confidentiality, U. Del Corona & Scardigli S.r.l. activates appropriate internal reporting channels, including computer mode, and applies encryption tools and organizational measures suitable to manage properly the reports, as required by law.

The Company strictly prohibits any form of direct or indirect retaliation against the whistleblower, facilitators and other persons to whom such protection is extended by law. Those who violate the aforementioned prohibition are subject to disciplinary sanctions, as well as those who make groundless reports with malice or gross negligence.

#### **4. COMMUNICATION, DISSEMINATION AND TRAINING**

U. Del Corona & Scardigli S.r.l. undertakes to disseminate the contents of this *ESG Code of Conduct* among its employees and to share them with all its stakeholders, suppliers, customers and other business partners with the aim of impacting on its value network, thus becoming a point of reference also for other companies in sustainability awareness.

The dissemination and communication of this document is ensured by:

- publication on the corporate intranet in the special section called "*ESG - Environmental, Social and Governance*"
- publication on the corporate website [www.delcoronascardigli.com](http://www.delcoronascardigli.com)
- training initiatives addressed to employees aimed at ensuring the knowledge of the provisions of the *ESG Code of Conduct*.

#### **5. APPROVAL PROCESS AND AMENDMENTS**

This *ESG Code of Conduct* was originally approved by the Administrative Body of U. Del Corona & Scardigli S.r.l., on the date shown immediately after the General Index of the document.

Any subsequent variation and/or integration of this *Code* will be approved by the Administrative Body and will be promptly circulated to all the Recipients.