

# CODE OF ETHICS

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## 1. INTRODUCTION

This Code of Ethics is an integral part of the Organisation, Management and Control Model referred to in Article 6 of Legislative Decree No. 231/2001 and, consequently, is supplemented by a Disciplinary Regulation inspired by the principles contained in laws and secondary legislation, in particular collective agreements.

The Code of Ethics contains the rules of conduct that must be followed by both Tecnogomma International Group employees and those who come into contact with the Company in any way, such as consultants or freelancers, in order to avoid committing offences for which the Company would be liable.

Taking the opportunity of the drafting and approval of the Code of Ethics, it was deemed appropriate, with a view to formulating a genuine corporate Code of Ethics, to go beyond the scope of Legislative Decree No. 231/2001, by drawing up a list of staff duties which, despite their simplicity, nevertheless constitute a specification of the principles contained in the national collective agreement for employees in the relevant sector.

## 2. PORPUSE AND SCOPE OF APPLICATION

- I. This Code establishes the guiding principles, guidelines and fundamental rules of conduct that staff must observe and promote, within the scope of their respective competences and in relation to their position within the company organisation.

The principles contained in this Code of Ethics provide for and extend to the organisational and management models referred to in Article 6 of Legislative Decree 231/01, and therefore to the operational processes that make up the activities of the Tecnogomma International Group (hereinafter referred to as 'Tecnogomma'), with the related responsibilities of the personnel in charge. Therefore, this Code is intended to apply to the following companies: Tecnogomma International S.p.A., Deagom S.r.l., Tecnogomma Holding S.r.l., Tecnogomma International Group Service S.r.l.

- II. The purpose of the Code is to guide the company's actions towards ethical behaviour, introducing a set of rules of conduct whose observance is an essential condition for the achievement of its corporate mission. Therefore, the rules of the Code do not replace but supplement the fundamental duties of workers, and do not exempt them from compliance with the civil, criminal, administrative and contractual regulations in force.
- III. In the conduct of services, unethical behaviour compromises the relationship of trust between Tecnogomma and its customers. The behaviour of any individual or organisation that seeks to appropriate the benefits of others' collaboration by exploiting positions of power is unethical and encourages hostile behaviour towards the Company.

Unethical behaviour therefore damages Tecnogomma's good reputation as an intangible asset that is essential for promoting:

- owner investment, customer loyalty, the attraction of the best human resources, supplier peace of mind and creditor reliability;
- internally, the implementation of decisions without friction and the organisation of work without bureaucratic controls and excessive exercises of authority.

- IV. This Code is based on an ideal of cooperation for the mutual benefit of the parties involved, while respecting the role of each. Tecnogomma therefore requires that each stakeholder act towards it in accordance with principles and rules inspired by a similar idea of ethical conduct.
- V. A copy of this Code is given to all Tecnogomma staff so that they can demonstrate prior knowledge of it. In addition, the Code is available in electronic format on shared folders and on the Tecnogomma website. The company undertakes to enforce compliance with the provisions of this Code in all economic relationships it establishes and to disseminate it as widely as possible. To this end, the Code is made available to any party with whom the company interacts.

### **3. RECIPIENTS**

- I. This Code must be observed by all persons with permanent or fixed-term employment contracts or other relationships involving the provision of services, including temporary services, the performance of activities in the name and on behalf of Tecnogomma, or a fiduciary relationship with Tecnogomma, including consulting activities.
- II. The managers of each Area/Function shall monitor compliance with the Code, provide guidance to employees who request clarification in case of doubt and, in the event of a proven violation, report to their immediate superiors.
- III. Where identified, supervisors shall also put in place the necessary controls to ensure compliance with the Code and, if they become aware of any violations of the rules established by this Code, shall report them to the Function Manager, who shall promptly inform the Chairman of the Board of Directors (or the Chief Executive Officer) in order to take appropriate action.

### **4. GENERAL PRINCIPLES**

- I. The conduct of personnel (meaning directors, auditors, department heads, supervisors, technicians, employees and collaborators) both inside and outside Tecnogomma must be informed of the rules of legality, fairness, loyalty, impartiality, professionalism and transparency in compliance with the duties of office that regulate confidentiality and privacy protection.
- II. In carrying out their duties, those required to comply with the Code shall place compliance with the law above any other interest, basing their decisions and conduct on the care taken in performing their duties.
- III. In social relations, staff undertake to avoid situations and behaviour that could harm the interests or image of Tecnogomma.
- IV. Communications from Tecnogomma to external parties, meaning all physical or legal entities with which Tecnogomma has relations, made by employees must be agreed with their immediate superior.
- V. The recipients of this Code are prohibited from using information or documents, even if not confidential, which they have access to for work reasons, for private purposes and in their own interest or for the benefit of others. In particular, various matters must be dealt with by the owners

or their representatives, avoiding discussing work-related topics or making documents available to unauthorised persons or former employees of Tecnogomma.

- VI.** Staff must conduct themselves in such a way as not to give themselves or others any advantage in consideration of their position or role within Tecnogomma.
- VII.** Staff who, due to matters relating to the performance of their duties as employees of Tecnogomma, become involved in criminal proceedings, including the preliminary investigation phase, either as persons under investigation or accused or as injured parties, are obliged to promptly notify the Chairman of the Board of Directors or the Management in writing and in confidence.
- VIII.** The Company undertakes to ensure that every operation and activity is lawful, authorised, consistent, documented and verifiable, in accordance with the principle of traceability. The principles of transparency and truthfulness are also reflected in the Company's duty to disseminate truthful, complete, transparent and comprehensible information, so as to enable recipients to make informed decisions.

## **5. CONFIDENTIALITY**

- I.** Without prejudice to compliance with privacy protection regulations, staff shall respect official secrecy and keep confidential any news and information learned in the course of their duties. Staff shall observe their duty of confidentiality even after leaving service.
- II.** Staff shall only consult documents and files to which they are authorised to have access and shall use them in accordance with their official duties, allowing access to third parties only in cases provided for by law, and to colleagues for service reasons, in accordance with the instructions given by the office.
- III.** Tecnogomma staff who, in the course of their work, are required to process personal data, shall scrupulously comply with current regulations and company procedures.

## **6. CONFLICTS OD INTEREST**

- I.** The recipients of this Code must refrain from participating in any activity that could generate a conflict of interest in compliance with the principles of legality, loyalty, fairness and transparency.
- II.** Without prejudice to the provisions of the relevant contractual regulations, staff must not take on external positions in companies or commercial enterprises whose interests are directly or even potentially conflicting or interfering with those of Tecnogomma and, in any case, must bring to the attention of the company any situation that could be considered a conflict of interest.
- III.** Staff shall not accept remuneration or other benefits from parties other than Tecnogomma for services they are required to perform in the course of their duties.

## **7. USE OF COMPANY TOOLS**

- I. Company assets, and in particular communication tools, telephones and personal computers, as well as Tecnogomma's means of transport, are assigned to staff on the basis of their work activities. Therefore, their use must be limited to professional requirements.
- II. The use of company assets for personal purposes is permitted within limits and in situations of particular necessity, and in any case, any use for personal purposes must not prejudice the performance of the service.

## **8. SAFETY AT WORK**

- I. Tecnogomma considers the allocation of human, professional, organisational, technological and economic resources to safety to be a productive investment. Tecnogomma believes that safeguarding the health and safety of workers is of primary importance, setting itself the goal not only of complying with the requirements of specific regulations, but also of continuously improving working conditions.
- II. It also believes that the prevention programme cannot be separated from the committed and informed participation of all company departments. It is therefore necessary to continuously and adequately promote a culture of safety at all levels. In view of this, Tecnogomma promotes the integration of safety into all company activities and among all staff, who, based on their individual skills and duties, must take the necessary actions and be aware of the importance of their role and responsibility.
- III. Finally, Tecnogomma believes that, at every hierarchical level, in the performance of their role and in line with the training received, everyone should strive to assess the risks to the health and safety of workers, to undertake and implement measures aimed at eliminating risks or, if this is not possible, minimising them.
- IV. In carrying out its occupational health and safety tasks, Tecnogomma uses an external RSPS service provided by a company with proven experience in order to ensure greater professionalism. To this end, it has a service contract in place that guarantees the regular presence of consultants within the company.
- V. Therefore, Tecnogomma adopts the following principles:
  - the best risk prevention comes from knowledge of hazards and their assessment;
  - risk assessment carried out with the collaboration of those who “work in the field” can be more realistic. It is believed that those who “work in the field” can provide significant elements to increase the level of safety by contributing to the research, identification and removal of causes, and that risk analysis is an integral part of work and represents an element of professional growth and enrichment.

## **9. PROTECTION OF THE MORAL AND PHYSICAL INTEGRITY OF EMPLOYEES AND COLLABORATORS**

- I. Tecnogomma carries out its activities in full compliance with current legislation protecting workers and working conditions and guarantees its employees the right to working conditions that respect human dignity. For this reason, it prevents any discriminatory or harmful behaviour towards individuals, protecting staff from acts of violence, including psychological violence, sexual harassment or intimidating and hostile behaviour in working relationships, both inside and outside the company. Tecnogomma is also committed to combating any form of irregular work and asks its employees and collaborators to report any behaviour or action that violates these principles, in order to protect themselves, their colleagues and the company itself.
- II. It also promotes actions aimed at supporting the growth and professional development of its staff, with particular attention to issues of gender, ageing and disability.
- III. The company undertakes to monitor compliance with current laws on smoking in the workplace, including electronic cigarettes.

## **10. ENVIRONMENT**

- I. Tecnogomma pays particular attention to environmental issues and, in this regard, is committed to adopting corporate strategies and techniques that improve the environmental impact of its activities, in compliance with current legislation and also taking into account the development of scientific research and best practices.
- II. In order to reduce environmental risks, Tecnogomma is committed to operating in line with the following principles:
  - progressive integration of environmental aspects of its activities into its business strategies, which is why one of its objectives is environmental certification;
  - sustainable management of environmental resources, including through policies to promote the use of natural resources;
  - implementation of all necessary actions to ensure compliance with and adaptation to current regulatory provisions;
  - constant updating of staff on legislative and regulatory developments in the environmental field;
  - raising awareness and involving staff in environmental issues in order to achieve high standards of professionalism.

## **11. RELATIONS WITH CUSTOMERS, SUPPLIERS AND CLIENTS**

- I. Tecnogomma respects all forms of lawful competition and prohibits any conduct that may constitute unfair competition, undertaking to comply with all laws governing the market and to cooperate with the authorities that regulate it.
- II. Any form of private negotiation involving corruption between private individuals is expressly prohibited.
- III. In their relations with customers, Tecnogomma staff are required to:
  - adopt a style of behaviour based on collaboration and a high level of professionalism;
  - provide, efficiently and courteously, within the limits of the contractual provisions, quality services in line with the customer's reasonable expectations;
  - provide accurate and comprehensive information about the services provided so that customers can make informed decisions;
  - provide truthful statements in order to obtain public funds, grants or subsidised loans, or to obtain concessions, authorisations, licences or other administrative acts;

Furthermore, in relations with customers, it is forbidden to provide false or untruthful statements or information that could cause damage to the customer.

- IV. Tecnogomma undertakes to ensure that the required quality and safety standards are met and to periodically monitor the quality of the service provided to the customer.
- V. In relations with suppliers of products and services, Tecnogomma staff shall:
  - a. must select suppliers on the basis of objective criteria such as price and quality of service and products, in compliance with the principles of legality, transparency, competition and equal conditions of offers, and in such a way as to ensure the maximum competitive advantage for Tecnogomma;
  - b. when selecting a supplier, they must also take into account the supplier's ability to guarantee the implementation of and compliance with this Code of Ethics;
  - c. must maintain relations with suppliers in line with the contractual conditions and legal provisions;
- VI. Employees shall not accept from suppliers, contractors and any other Tecnogomma contractors, for personal use and/or benefit or that of third parties, any benefits due to the purchaser in relation to the purchase of goods and services for official reasons. Employees who, for reasons related to their position, have direct relations with companies, including subsidiaries or affiliates, that are current suppliers to Tecnogomma, shall give prior and confidential written notice to the Chairman of the Board of Directors or the Chief Executive Officer if they intend to enter into private contracts with the aforementioned companies. The obligation to notify also extends to the employee's first-degree relatives and spouse.

## **12. RELATIONS WITH PUBLIC ADMINISTRATION**

- I. In relations that Tecnogomma personnel maintain, including through third parties, with the Public Administration (hereinafter referred to as P.A.), the following principles must be observed:
  - a. relations with the P.A. must be based on compliance with the law;
  - b. it is forbidden to engage in conduct which, in order to secure an interest or advantage for the company, constitutes a criminal offence;
  - c. it is not permitted, either directly or indirectly, or through an intermediary, to promise or give money, gifts or goods or other benefits, in any form, or to exert unlawful pressure, or to promise any object, service, benefit or favour to managers, officials or employees of the public administration, or to their relatives or cohabitants, in order to induce the public administration to perform acts in the interest or to the advantage of Tecnogomma;
  - d. it is not permitted to submit untruthful statements to national or EU public bodies in order to obtain public funds, grants or subsidised loans, or to obtain concessions, authorisations, licences or other administrative acts;
  - e. it is forbidden to allocate sums received from national or EU public bodies in the form of grants, contributions or loans for purposes other than those for which they were awarded.
- II. Outside the normal course of commercial promotion, it is strictly forbidden to attempt to improve or influence in any way, directly or indirectly, the outcome of tendering procedures or negotiations initiated by the public administration.

## **13. TRANSPARENCY OF ACCOUNTING AND CORPORATE COMMUNICATIONS**

- I. Every operation and transaction carried out at Tecnogomma must be correctly recorded. Each operation must be supported by adequate documentation, in order to be able to carry out checks that certify the characteristics and reasons for the operation and identify who authorised, carried out, recorded and verified the operation itself.
- II. The financial statements, reports and corporate communications required by law must be prepared in accordance with the rules of the Italian Civil Code and accounting standards, with clarity and transparency, and must give a true and fair view of the company's financial position and results of operations.
- III. All Tecnogomma personnel involved in the process must: i) provide clear and complete information; ii) ensure the accuracy of data and processing; iii) report any conflicts of interest; iv) not interfere in any way with the content of the reports or communications of the auditors or, in any case, influence their independence; v) not prevent or hinder the regular performance of the activities of the corporate bodies, auditors and shareholders, cooperating, where requested, in the performance of all forms of control and audit of corporate management required by law.
- IV. It is forbidden, through the concealment of documents or the use of other fraudulent means, to engage in conduct that prevents or otherwise hinders the performance of the control or audit activities legally assigned to the shareholder, the board of statutory auditors or the auditing firm.

## **14. MECHANISMS FOR APPLYING THE CODE OF ETHICS**

### **14.1. Disclosure and communication**

Tecnogomma undertakes to disseminate the Code of Ethics, using appropriate means of communication and company tools, including the company website ([www.tecnogomma.com](http://www.tecnogomma.com)), company notice boards, information meetings and staff training.

All persons must be in possession of the Code of Ethics, be familiar with its contents and comply with its provisions.

Tecnogomma, also based on the recommendations of the Supervisory Body, prepares and implements a permanent training plan aimed at ensuring knowledge of the ethical principles and rules defined in this Code. Training initiatives are differentiated according to the role and responsibilities of individuals; for new hires, there is a specific training programme that illustrates the contents of the Code of Ethics, which must be observed.

The Supervisory Body and company management are available to provide any explanations and clarifications regarding the Code of Ethics. There are email addresses to which any requests regarding compliance with the Code of Ethics can be sent:

- Tecnogomma International S.p.A.: [odvtecnogomma@gmail.com](mailto:odvtecnogomma@gmail.com);
- Deagom S.r.l.: [odvdeagom@gmail.com](mailto:odvdeagom@gmail.com).

### **14.2. Supervision of the implementation of the Code of Ethics**

The task of verifying the implementation and application of the Code of Ethics falls to:

- Chairman of the Board of Directors;
- Board of Directors;
- Company management;
- Board of Statutory Auditors;
- Supervisory Body: in addition to monitoring compliance with the Code of Ethics, this body suggests appropriate updates to the Code, including on the basis of reports received from staff.

The Supervisory Body is responsible for the following tasks:

- communicating reports received regarding violations of the Code of Ethics to the Chairman of the Board of Directors and company management, so that appropriate measures can be taken;
- expressing binding opinions on the revision of procedures, in order to ensure their consistency with the Code of Ethics;

- contributing to the periodic review of the Code of Ethics: to this end, the Supervisory Body shall make appropriate proposals to the Board of Directors, which shall evaluate them and, if necessary, approve and formalise them.

### **14.3. Contractual value of the Code of Ethics**

Compliance with the rules of the Code of Ethics is an essential part of the contractual obligations of Tecnogomma employees pursuant to and for the purposes of Articles 2104 and 2106 of the Civil Code.

Violation of the rules of the Code of Ethics constitutes a breach of the contractual obligations of the employment relationship and may result in the application of disciplinary sanctions in accordance with the provisions of the law, the National Collective Labour Agreement and the Company Disciplinary Code, including with regard to the continuation of the employment relationship, and may result in compensation for damages arising therefrom.

Serious and persistent violation of the rules of this Code of Ethics damages the relationship of trust established with the Company and may lead to disciplinary action and compensation for damages, without prejudice, for employees, to compliance with the procedures set out in Article 7 of Law No. 300/1970 (the so-called Workers' Statute) and collective labour agreements.

Compliance with the Code of Ethics is also required:

- by directors and auditors who, in the event of non-compliance, are liable under Articles 2392 and 2407 of the Civil Code;
- by all third parties who have contractual relationships with Tecnogomma, under penalty of termination of the contract itself.

This is without prejudice to the Company's right to claim compensation for any damage caused to it as a result of the aforementioned violation.

The application of the penalty system is independent of the outcome of any criminal proceedings initiated by the judicial authorities in the event that the conduct to be censured constitutes a criminal offence.

### **14.4. Reporting problems or suspected violations**

Tecnogomma promotes the prevention and verification of any unlawful conduct or conduct that is otherwise contrary to the Code of Ethics. The company encourages recipients to promptly report any conduct of which they become aware in the course of their relationship with Tecnogomma.

Anyone who becomes aware of, or is reasonably convinced of, the existence of a violation of this Code, a law or company procedures, is therefore required to immediately inform the Reports Manager.

Reports of violations may be addressed to the Reports Manager in accordance with Legislative Decree 24/2023, using the internal reporting channels provided for in the Whistleblowing Procedure.

By encouraging the informed use of its reporting channels, the company aims to prevent and combat unlawful conduct or conduct that is contrary to the principles and rules set out in its organisational model, code of ethics and company policies. Regardless of the communication channel used by the person making the report, the Company undertakes to treat all reports received with confidentiality and discretion, in compliance with the Whistleblowing Procedure and all applicable laws. Tecnogomma does not tolerate any form of threat, retaliation or discrimination – actual or attempted – against those involved in the reports.

Reports of a personal nature or involving abuse of the procedure for personal gain will not be considered. Furthermore, the unlawful conduct reported must relate to situations of which the person has direct knowledge.

Staff who report a violation of this Code of Ethics or make an accusation knowing it to be false will not be entitled to the protections provided for under Legislative Decree 24/2023 and may be subject to disciplinary proceedings that the Company reserves the right to initiate against anyone who intentionally makes false or irregular accusations.

The responsibility for investigating reports received lies with the Reports Manager, who may interview the author of the report and the person responsible for the alleged violation: therefore, staff are required to cooperate fully with any internal investigations.

## **15. FINAL PROVISIONS**

This Code of Ethics was originally approved by the Boards of Directors of the Tecnogomma Group on 29/04/2019.

Any changes and/or additions to this Code of Ethics will be approved by the Board of Directors, after consultation with the Supervisory Body, and promptly communicated to the recipients through appropriate means.