

CODE OF CONDUCT

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comer industries

CONTENTS

1 INTRODUCTION	3
PURPOSE AND SCOPE	3
INFORMATION	3
2 FOUNDATION	4
THE COMPANY VALUES	4
3 OUR WAY TO DO BUSINESS	5
PRINCIPLES	5
GENERAL STANDARDS OF CONDUCT	6
4 PEOPLE	8
LABOR CONDITIONS	8
DIVERSITY AND EQUAL OPPORTUNITIES	8
HUMAN RIGHTS	9
5 RELATIONS WITH EXTERNAL PARTS	10
AUTHORITIES AND PUBLIC ADMINISTRATION	10
SUPPLIERS	10
CUSTOMS	11
ACCOUNTING AND TAX MANAGEMENT	11
OTHER STAKEHOLDERS	12
6 HEALTH, SAFETY AND ENVIRONMENT	13
HEALTH AND SAFETY	13
ENVIRONMENT	13
7 ASSETS	14
EQUIPMENT AND INFORMATION TECHNOLOGY TOOLS	14
COMPANY DATA	14
8 REPORTING AND CONTROL	15
BREACHES	15
CONTROL	15

1 INTRODUCTION

PURPOSE AND SCOPE

This document, called the Code of Ethics and Conduct (hereinafter, also the *Code of Conduct* or simply the *Code*), expresses the commitments and ethical responsibilities in conducting business undertaken by Comer Industries Corporation (hereinafter *Comer Industries* or *the Group*).

It applies to the Company's people, whether they are members of the Board of Directors (including Chairman and Chief Executive Officer), directors, executives, managers, employees, outsourced workers, partners and third parties, performing duties for or on behalf of the Company or its legal entities, regardless of whether they are directly employed by the Company.

Furthermore, the Code works as a compass to guide behaviors to support the business ethics and integrity and the reputation and trust of stakeholders. A good reputation is an essential intangible asset. The good external reputation favors the finding of financial sources, customer loyalty, the attraction of the best human resources, the trust of suppliers and the reliability towards financial community. Internally, it helps to make and implement decisions without friction and to organize the work without too many formal checks and excessive exercises of authority.

The Code of Conduct is applicable in every country where the Company operates and to everybody is interacting with the Company, as for collaborators and consultants as well as other third parties, as suppliers, for whom the adherence to the provisions and principles contained therein is binding for the stipulation of any type of contracts with the Company, also based on a temporary relationship.

Any behavior or situation in conflict with the provisions of this Code must be promptly communicated according to the communication instructions reported in the Section 8.

INFORMATION

The Code of Conduct is approved by the Board of Directors, who is also competent to make changes, additions or updates based on the recommendations of the Company Global Compliance and Internal Audit or upon the initiative of each director.

The Code should be read and construed in conjunction with all policies in place and the set of procedures, guidelines and/or organizational announcements existing as of today or that may be issued in the future.

Such edition of the Code supersedes all previous editions eventually issued at global or local level.

2 FOUNDATION

A culture of ethic and integrity is built on a clear purpose and a common set of values.

OUR PURPOSE

TO **CHANGE** PEOPLE'S LIVES
MAKING **EASIER** THE GLOBAL ACCESS
TO **SUSTANABLE FOOD, STREETS,
HOUSES** AND **ENERGY** DEVELOPING
ENGINEERING SOLUTIONS WITH AN
UNCONVENTIONAL APPROACH.

THE COMPANY VALUES

PEOPLE

Comer Industries' people are concerned for each other respect and dignity; they ensure, at all levels, the expression of delegation and the fair recognition of results, as well as individual and team credits.

TEAMWORK

Comer Industries' people work as a team to achieve collective results and to promote an inclusive approach to all Company's entities.

COMMITMENT TO STAKEHOLDERS

Comer Industries' people work with stakeholders in terms of integration and synergy, simplification and efficiency, flexibility and prompt orientation towards change.

COURAGE AND PASSION

Comer Industries' people expose themselves with generosity, express and disseminate energy and enthusiasm, encouraging the building of an engaging atmosphere that conveys passion to younger colleagues. They show proactivity and are committed more than expected.

HONESTY AND TRANSPARENCY

Comer Industries' people communicate and operate transparently to allow all internal and external stakeholders to make conscious choices and to build relationships based on trust and credit.

3 OUR WAY TO DO BUSINESS

PRINCIPLES

ACCURATE AND TRANSPARENT INFORMATION

The Company employees are required to provide complete, transparent, comprehensible and accurate information. Ensuring accurate and complete business and financial records is everyone's responsibility. Accurate record keeping and reporting reflects on the Company reputation and credibility and ensures that we meet our legal and regulatory obligations.

COMPLIANCE

The Company undertakes to comply with any applicable law in force in every country it operates. The Company, in line with the values of legality, honesty and transparency, undertakes to implement all the necessary measures to prevent and avoid the commission of violations. Actions against the law, even in the supposed interest of the Company, are not allowed.

CONFIDENTIALITY

Confidentiality is one of the fundamental values to be respected in the business, as it contributes to the reputation and liability of the Company itself.

All information and data held by the Company are processed in compliance with applicable legislation on data protection, with patent and copyright regulations and with internal procedures, applying all measures herein contained. As consequence, directors, managers, employees, consultants, and external collaborators are required to use and process them only for purposes related to the performance of their work duties, abstaining from any purpose of gaining own benefit or that of third parties. Without express permission, this information cannot be disclosed to third parties either verbally or in writing or electronically.

EQUAL HIERARCHICAL AUTHORITY

In the signing and management of contractual relationships that imply the establishment of hierarchical lines, especially with collaborators, the Company undertakes to ensure that authority is

exercised with equity and fairness avoiding any abuse. In particular, the Company guarantees that authority does not turn into the exercise of power detrimental to the dignity and autonomy of the people, and that the choices of work organization safeguard the value of the collaborators.

FAIR BUSINESS TRANSACTION

Each operation and transaction must be properly recorded, authorized, verifiable, legitimate, consistent and appropriate. Relations with stakeholders must be based on maximum fairness and transparency, in order to make them autonomous in the decisions and aware of the interests involved, the alternatives and the relevant consequences.

HONESTY

As part of their professional activity, employees are required to diligently comply with the laws and regulations in force in all the countries in which the Group operates, with the Code of Conduct and with internal regulations. Under no circumstances the pursuit of the Company's interest can justify non-honest conduct.

IMPARTIALITY

In decisions affecting relations with its stakeholders (customers, banks, personnel, suppliers, community, institutions), the Company avoids any discrimination based on the age, sex, sexuality, state of health, race, nationality, political opinions and religious beliefs of its interlocutors.

INTEGRITY

The Company guarantees the physical and moral integrity of its employees, working conditions respecting individual dignity and safe and healthy workplaces, characterized by a good climate of collaboration between employees. Therefore, requests or threats aimed at inducing people to act against the law and the Code of Conduct, or to adopt behaviours that are constraining the moral and personal convictions and preferences of each one, are not tolerated.

GENERAL STANDARDS OF CONDUCT

AVOIDING CONFLICTS OF INTERESTS

The Company, in line with the values of honesty and fairness, undertakes to implement the necessary measures to prevent and avoid situations or transactions where the subjects involved are, or may even appear, in **conflict of interest**. This applies in cases of:

- pursuing an interest other than the Company's interest and the balancing of stakeholders' interests;
- takes personal advantage of the Company's business opportunities;
- acts contrary to the fiduciary duties related to the position;
- operates in conditions interfering with the ability to take, impartially, decisions in the best interests of the Company and in full compliance with the rules of the Code.

ANTI MONEY AND SELF-LAUNDERING

Everybody in the scope of the Code, is required to comply with all national and international provisions on **money laundering** and is expressly prohibited from carrying out, or allowing others to carry out, criminal or otherwise illegal activities.

The use of cash is limited within the terms provided for by the regulations in force on anti-money laundering.

It is forbidden to receive or make payments in cash, replace or transfer money, goods or other benefits deriving from illegal activity such as, for example, tax evasion, corruption and the appropriation of social goods, or of dubious origin, or to carry out any kind of operation contributing to hinder the identification of their origin.

It is forbidden to put into circulation counterfeit banknotes, coins, public credit cards, stamp values and watermarked paper. Anyone who receives in payment counterfeit banknotes, coins or public credit cards for transactions attributable to the Company or who suspects that a money laundering operation is going on, has the obligation to inform his manager or to communicate it by using the dedicated communication

channels. In case of managing money flows to and from countries with non-equivalent anti-money laundering legislation, it is mandatory to ensure the adequate traceability of money.

Directors, managers, employees, consultants and external collaborators have to actively collaborate in the prevention and contrast of **recycling** phenomena, using the necessary diligence in identifying situations of potential anomalies.

COMPETING FAIRLY

The Company recognizes the fundamental importance of a competitive market and strictly complies with the provisions of the law on **competition** and refrains from implementing deceptive, collusive behaviour and, more generally, any behaviour that may integrate a form of unfair competition.

The Company respects the principles and laws set out to protect competition in the markets in which it operates and refrains from any conduct that could have a distorting effect on competition.

ANTI-BRIBERY AND CORRUPTION

The Group has a policy of **zero tolerance of bribery and corruption**. In any commercial or labor relationships, illegal, collusive, illicit payments, attempts at corruption and favoritism to gain commercial, contractual, personal or career advantages for oneself or for others, are prohibited. Directors, managers, employees, consultants and external collaborators are not allowed to receive any consideration from anyone for the performance of an act within their competence. It is forbidden to pay sums of money or exercise other forms of corruption to procure direct or indirect advantages to the Company itself; in particular, it is forbidden to offer or promise, directly or through intermediaries, sums of money or other means of payment to public officials.

DILIGENS AND ACCURACY IN CONTRACTS

Contracts and work assignments must be performed as consciously established by the parties, observing all applicable legal provisions.

In choosing commercial counterparties, objective and documentable criteria in accordance with internal procedures, have to be applied. On this regard, any information necessary to evaluate reliability, economic solidity and professionalism of commercial counterparties must be requested. The Company undertakes not to exploit conditions of ignorance or incapacity of its counterparts.

Contracts with associated Companies must be stipulated in the face of actual mutual needs and economic market conditions.

AGAINST CRIMES AND TERRORISM

The Company strongly condemns and fights any form of **organized crime**. As consequence, the Company carefully evaluates the requirements of integrity and reliability of the commercial counterparties (such as suppliers, customers, consultants, contractors, subcontractors, associates) and of the personnel. In case of ascertained or suspected contiguity or support, even occasionally, to criminal organizations, no relationships will be undertaken or continued.

The Company is firmly opposed to any form of **terrorism** or subversion of the democratic order and any other denial of collective and individual freedom. It is everyone's duty, therefore, to work to prevent terrorist acts or to denounce any form of support for them.

4 PEOPLE

LABOR CONDITIONS

People are a determining factor in the Company's success. For this reason, the Group protects and promotes the value of human resources, making available to them suitable training and professional updated tools, in order to improve the personal skills and increase the competitiveness.

The selection of the personnel is carried out based on the correspondence of the candidates' profiles with the Company's expectations and needs, guaranteeing equal opportunities for all interested parties. The information provided is aimed exclusively to verify the professional and psycho-attitudinal profile, respecting the private sphere and the opinions of the candidate. The staff is hired with a regular employment contract; no form of irregular work is tolerated. At the establishment of the employment relationship, each employee receives accurate information on the:

- Code of Conduct;
- Company Policies;
- functions and tasks to be performed;
- regulatory and remuneration elements, as regulated by the national law and eventual sectorial labor agreements;
- rules and procedures to be adopted in order to prevent any health and safety and data security incident.

The acceptance of the assignment follows an effective understanding of this information by the employee.

Managers and executives are required to:

- guarantee workplaces free from discrimination;
- ensure fair treatment based on merit criteria and promptly identifying and resolving any problem in this regard;
- enhance the working time by requesting services consistent with the exercise of the employees' duties and with the work organization plans.

The newly hired, on the other side, is required to act loyally in order to comply with the obligations in the employment contract and the provisions of the Code and is required to report, through the appropriate channels, any violation of the rules of the Code. The employees are also required to actively participate in the creation of a collaborative and ethic workplace.

WHAT YOU DON'T HAVE TO DO

- Grant any favouritism, nepotism, or forms of clientelism in the selection and recruitment phases, as well as conflicts of interest.

- Favour in any way candidates reported by third parties (i.e., those belonging to the Public Administrations or customers of the Company).

- Request personal services or favours or any behaviour in conflict with the Code as an act due to the hierarchical superior.

- Consume, transfer or work under the influence of alcohol, drug abuse, or substances of similar effect.

- Smoke in the workplace rather than in the officially communicated areas. In this respect, the Company identifies the subjects responsible for the control and the application of administrative sanctions.

DIVERSITY AND EQUAL OPPORTUNITIES

The Company fights **any form of discrimination** - direct or indirect - and non-tolerance, based on gender, age, sexual orientation, personal position, physical and health condition, disability, nationality, political opinions and religions in all Company entities, over any processes and department and at all stages of the employment relationship, from the recruitment to the termination. The Company, referring to Recommendation 92/131 EEC on the protection of the dignity of women and men at work, guarantees all those who work in the Company a serene workplace and interpersonal relationships based on fairness, equality and mutual respect for the freedom and dignity of the person.

The Company is committed to providing **equal job opportunities** in hiring, performance appraisal, training, career promotion and compensation to all employees, based on professional skills and performance, without any discrimination, in full respect of the rights of the person.

The **privacy** of the employees is also protected by adopting standards that specify the required personal data and the relevant methods to process and store them, in accordance with the applicable law in the country where it operates.

For details on commitment of the Company on diversity and inclusion, see [The Integrated Diversity and Inclusion Policy](#) available on Comer Industries website.

WHAT YOU DON'T HAVE TO DO

- Propaganda of ideas based on racial or ethnic superiority or hatred.
- Incitement to commit or commission of acts of discrimination on racial, ethnic, national or religious grounds.
- Incitement to commit or commission of violence or acts of provocation to violence on racial grounds, ethnic, national or religious, even when such behaviors are manifested by the denial, serious minimization or apology of the crimes of genocide, crimes against humanity and war crimes.

Any form of **forced work, compulsory work or child work** (under the minimum age for entry into the world of work required by law), in the Company facilities or at stakeholders' sites, is prohibited.

For details on commitment of the Company on human rights, see [The Integrated Human Rights Policy](#) available on Comer Industries website.

WHAT YOU DON'T HAVE TO DO

- Contracts with suppliers or subcontractors who employ child or forced work.
- Any kind of sexual harassment, meaning as such the subordination of salary or career prospects to the acceptance of sexual favours.
- Any proposal for private interpersonal relationships, conducted despite an express or reasonably evident dislike, which have the ability, in relation to the specificity of the situation, to disturb the personal serenity.

HUMAN RIGHTS

The Company is committed to act as an active entity in respecting human rights and safeguarding the well-being of the people and partners working in and for the Company, as well as who live in the community in which it operates. While doing it, the Group is following the principles set out in the regulatory standards issued by recognized international organizations and institutions, such as *The Universal Declaration of Human Rights*, *The Declaration on Fundamental Principles and Rights at Work* and *The UK Modern Slavery Act*.

The Company is committed to protecting the moral **integrity** of employees by guaranteeing the right to **working conditions** that respect the dignity of the person: as consequence, it safeguards workers from acts of psychological violence and discriminatory or harmful behaviours (insults, threats, isolation or excessive intrusiveness, professional limitations).

5 RELATIONS WITH EXTERNAL PARTS

AUTHORITIES AND PUBLIC ADMINISTRATION

In case of relations with Public Administration while executing their job, employees are required to act with the maximum transparency, clarity, correctness, impartiality and independence and such as not to lead to partial, distorted, ambiguous or misleading interpretations by institutional private and public subjects. The collaboration with national and international authorities, institutions and governmental bodies has to be based on the respect of the roles and functions assigned by law and internal procedures and the planned communication channels. To this end, the Company undertakes to:

- represent the interests and positions of the Company in a transparent, rigorous and coherent manner, avoiding collusive attitudes;
- in case of inspection activities by public officials, maintain the widest collaboration, promptly providing clear, transparent and truthful information.

In the event of participation in public procedures, employees are required to operate in compliance with the law and correct commercial practice, not inducing public officials to operate unduly in favour of the Company.

WHAT YOU DON'T HAVE TO DO

- Falsify, alter or omit data or information or use or present untruthful statements or false documents or certifying untrue things in order to obtain an undue advantage or any other benefit for the Company such as public disbursements, contributions or subsidized loans, or other disbursements however called granted by the State, by a Public Body, or by the European Community.
- Offer or promise directly or through intermediaries, sums of money or other means of payment or benefits or goods to public officials.
- Allocate contributions, grants or funding received from the Public Administration as disbursements, contributions, subsidized loans for purposes other than those for which they were intended.

- Implement corruption practices to induce others to make false statements or not to make statements to the Judicial Authority.

- Coerce, in any form and in any way, the will to respond to the Judicial Authority of subjects called to make statements or to induce them to make use of the right not to respond.

SUPPLIERS

Directors, employees, consultants and external collaborators are committed to ensuring that the Company's relationships with suppliers are always inspired by the principles of impartiality, transparency, availability, respect, professionalism, seriousness and courtesy, avoiding any form of discrimination.

Purchasing processes are aimed at seeking the best quality/price ratio according to the needs expressed by the users of the goods and services supplied, based on requirements of cost-effectiveness, quality and technical, commercial and financial reliability and the periodic evaluation of service levels.

During the supplier selection process, the Company follows internal procedures without accepting any kind of undue pressure or granting any favour, undermining the credibility and trust of the Company. Based on the above principles, the Company gives preference to those suppliers who demonstrate the implementation of good social and environmental responsibility practices.

The Company provides to contractually commit its suppliers and business partners to comply with the laws, as well as to become aware of and adhere to the principles declared in this Code. In case of adoption of behaviours not in line with the principles of this Code by the supplier, the Company is entitled to take appropriate measures to preclude any other opportunities for collaboration.

WHAT YOU DON'T HAVE TO DO

- Disregard the Company procedures regulating the processes of selection, qualification and evaluation of suppliers.
- Offer/receive directly or indirectly money, gifts or any kind of benefits to/from suppliers in order to derive undue advantages or influence their autonomy of judgment.
- Recognize to suppliers compensation that is not justified in relation to the type of task to be carried out and market prices.

CUSTOMS

The Company is committed to complying with all applicable import and export control laws and regulations, custom procedures, sanctions or embargoes wherever it operates and wherever it imports or exports.

The Company is attentive to relations with customs authorities and compliance with the laws governing customs relations, in order not to compromise in any way the integrity and image of the Company.

The Group undertakes to maintain an adequate administrative organization, considering its business model, for the management of the flow of goods, as well as an adequate internal control system.

All responsible employees are aware of the importance of the correct classification of goods and the need to keep the relevant data up to date.

WHAT YOU DON'T HAVE TO DO

- Prepare or contribute to preparing documents required by customs that are in whole or in part not true to obtain undue advantages or not paying customs duties or hinder the control activities.
- Not correctly fulfil the obligations deriving from the carrying out of import or export operations.
- Introduce, export or store goods in violation of custom prescriptions, prohibitions.
- Hide foreign goods in any means of transport to remove

them from the customs visit.

- Grant money or other benefits to customs officials.
- Introduce, hold or put into circulation industrial products with trademarks or distinctive signs counterfeited or altered by third parties.

ACCOUNTING AND TAX MANAGEMENT

The Company adheres to criteria of correctness, transparency, completeness and verifiability in the management of its accounting and commercial transactions, ensuring full compliance with current legislation on the subject. Payments are to be referred exclusively to the supplies and services actually received.

All data relating to accounting and commercial transactions are recorded, stored and certified according to the provisions of the law.

The Group does not adopt aggressive tax policies aimed at saving taxes. The Company promotes and implements tax management aimed at minimizing the risk of operating in violation of tax rules, or in contrast with the principles and purposes of the tax systems, also to prevent disputes in tax matters. The Company adopts tools and procedures aimed at facilitating the timely identification and active management of tax risks, by taking appropriate corrective actions where necessary.

The Company strives to base the relations between the taxpayer and the Financial Administration, as well as relations with tax authorities, government bodies and other third parties connected to them, on the principle of collaboration, transparency, fairness and good faith to pursue an objective of enhancing long-term relationships. The principle of segregation of functions in the management of tax obligations is guaranteed.

WHAT YOU DON'T HAVE TO DO

- Alter the correctness and truthfulness of the data and information contained in the financial statements, reports or other corporate communications required by law and directed to shareholders and the public.
- Use or submit false, incorrect or incomplete VAT declarations or documents, omit VAT-related communications resulting in a reduction in the tax due.
- Issue or use invoices or other documents for non-existent transactions, indicate fictitious liabilities, enter assets for an amount lower than the actual amount, conceal or destroy all or part of the accounting entries or documents whose retention is mandatory.

sparent, respectful of the honour and confidentiality of people, coordinated and consistent with the policies of the Company. The Company information directed to the mass media may be disclosed only by the Company functions delegated to this, or with the authorization of these, in compliance with the defined procedures.

OTHER STAKEHOLDERS

The Company aspires to meet the best and legitimate expectations of its **customers** by providing them with quality and safe products, in compliance with the contractual obligations and the rules set to protect competition and the market.

The Company undertakes to establish relations based on loyalty, availability, transparency, reliability and professionalism to maintain a long-lasting collaboration.

The Company does not finance **parties**, their representatives or candidates, nor sponsors congresses having a purpose of political propaganda. The Group refrains from any direct or indirect pressure on politicians (i.e., through the acceptance of recruitment reports or consultancy contracts).

The Company does not make contributions to organizations with which there may be a conflict of interest (i.e., **trade unions**).

Relations with the **mass media** are based on respect for the right to information. The external communication of data or information must be truthful, accurate, correct, clear, tran-

6 HEALTH, SAFETY AND ENVIRONMENT

For details on commitment of the Company on quality, sustainability and product responsibility, see [The Integrated Quality, Sustainability and Product Responsibility Policy](#) available on Comer Industries website.

HEALTH AND SAFETY

The Company is committed to spreading and consolidating a culture of safety, developing the awareness of risks, striving for compliance with current legislation, promoting responsible behaviour among all employees to preserve the health and safety of the stakeholders.

To this end, the Company undertakes to perform a continuous analysis of the risk and criticalities of the processes and resources and to implement the application of actions to mitigate risks and prevent incidents by using the best technologies and updated working methods, included training and communication interventions.

All people are involved in applying these measures.

WHAT YOU DON'T HAVE TO DO

- Disregard the rules and procedures on occupational health and safety, including cases applied to get benefits in terms of time savings or lower costs, for himself or for the Company.
- Tamper with and remove prevention devices.

ENVIRONMENT

The Company is committed to safeguarding the environment as a primary good by promoting activities to increase the environmental awareness and preserve the environment. The performance and management of the Company activities take place in full compliance with current legislation on environmental protection.

The Company adopts procedures aimed to:

- optimize the use of energy sources and natural resources;
- minimize negative environmental impacts and maximize positive ones;
- continuously improve the environmental performance;
- operate an environmentally responsible sourcing.

Furthermore, the Company strives to ensure that all having contractual relationships with the Company, even if only temporary, operate according with the legal requirements and the same procedures.

WHAT YOU DON'T HAVE TO DO

- Disregard waste disposal and recording procedures.
- Exceed the emission limit values and air quality limit values required by the legislation and authorization.
- Use ozone-depleting substances.
- Discharge water in violation of legal requirements and the authorization.

7 ASSETS

For details on commitment of the Company on information security, see [The Integrated Information Security Policy](#) available on Comer Industries website.

EQUIPMENT AND INFORMATION TECHNOLOGY TOOLS

The premises, tools, machines and equipment provided by the Company are required to be used only for the intended use. Everyone using the Company's assets is required to guard them with care and respect, avoiding improper use.

For what concerns the information technology tools, the Company identifies and adopts suitable systems to ensure the correct use of the computer equipment and to prevent the commission of computer crimes.

The use of computer systems must take place in full compliance with current regulations (computer offenses and security, privacy and copyright) and existing internal rules and procedures. In any case, it is forbidden to access without authorization to the computer or telematic systems of others, as well as to violate the relative access limits.

WHAT YOU DON'T HAVE TO DO

- Disregard the rules reported in the information technology policies and procedures.
- Introduce personal equipment or other products into the Company, even if they are intended for the performance of the work activity.
- Hold or put into circulation industrial products made by usurping industrial property rights or in violation thereof.
- Use violence against property, or fraudulent means, aimed at preventing or disrupting the operations.
- Damage, transform or change the destination to the assets.
- Access or alter in any way the computer or telematic system pertaining to others or intervene illegally in any way on data, information, programs contained therein.

COMPANY DATA

Company's data are a strategical asset to value and preserve to guarantee competitiveness and business continuity.

While performing business activities, the Company processes personal data about employees and other stakeholders. Personal data are processed responsibly according to valid business purposes and legal provisions applicable in every relevant country.

For this reason, the Company has defined proper policies and procedures to manage personal data and inform and train all delegated to process them.

WHAT YOU DON'T HAVE TO DO

- Disregard the rules reported in the privacy policies and procedures.
- Illegally reproduce, imitate, tamper with trademarks, distinctive signs, patents, industrial designs or models owned by third parties.

8 REPORTING AND CONTROL

Employees and any person having relationship with the Company, since the beginning of the employment or contract, is made aware of the contents of the Code by using a set of communication tools and distribution channels, including training activities and digital and paper supports.

The Code is available on internal portals and on Comer Industries website.

For any further detail or clarification about the content of the Code and the relevant communication channels is possible to contact Global Compliance department:

compliance@comerindustries.com.

BREACHES

The Company wants all employees to feel able to ask questions or raise concerns about behaviours which are inconsistent with the Code without fear of reprisal or disciplinary action, in the knowledge that their concerns will be listened to, investigated and dealt with properly and sensitively.

If you have a question or concern related to the Code or you are aware of any behaviour or act which is inconsistent with the Code, Company's Policies, procedures or with a law provision, the first point of contact should be your line manager or, if appropriate, another manager or specialist at your location.

If you feel the concern may not be addressed like this, you can contact the **Whistleblowing Web Intake** provided by an external independent Company and accessible from the Comer Industries website. All the received information will be managed in absolute confidentiality, in accordance with the applicable legal regulations. All questions or concerns will be investigated and dealt with properly and sensitively by Global Compliance department.

Retaliation against anyone who raises a disclosure is not acceptable and could result in disciplinary action.

CONTROL

Compliance with the Code must also be considered an essential part of the contractual obligations assumed by employees, managers, collaborators, directors and any person having business relations with the Company. On this regard, the violation of the rules of the Code of Conduct constitutes a serious breach of contractual obligations, with every consequence of the law, also regarding the termination of the contract and/or the assignment and may result in compensation for damages deriving from it. As consequence, disciplinary measures can be imposed on workers, in compliance with the Company Disciplinary Code and any applicable labor regulations.

