



CODE OF ETHICS

MANAGEMENT AND CONTROL ORGANISATIONAL MODEL PURSUANT TO
LEGISLATIVE DECREE 231/01

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1. GENERAL VISION and COMPANY PROFILE

These are times of great change, due to globalisation of economic and financial systems and socio-political situations characterised by social mobility and cultural, linguistic and religious pluralism, and driven by an information system that makes huge quantities of information available online in real time, with it becomes increasingly difficult to unravel what may be useful, because it is true and reliable, from what is not useful or even damaging.

Companies like **DA Group S.r.l.** (hereinafter **DA Group**) must face unprecedented global challenges, which severely test the capability for innovation and adaptation of organisational structures, where the human factor represents both a core element and a source of certain weaknesses. Work becomes a context in which to assess the ability of individuals and companies to “be globally competitive”, maintaining a corporate identity that is efficient and productive, and rooted in the important values of collaboration between all parties and solidarity.

The Dall'Agnese furniture workshop was founded in 1948 and in 1955 it became a joint-stock company. Over the years, it began to export products across all of Europe and in 1993 became the first Italian company to achieve **ISO 9001 certification**.

On the basis of the expertise of its workforce and technology guaranteeing all-Italian quality, the Institute for the Protection of Italian Manufacturers (ITPI), awarded DA Group with 100% Made in Italy certification. This attests that products are manufactured entirely in Italy, created with Italian semi-finished products, built with top-quality natural materials, created to exclusive designs, and built employing traditional Italian artisan techniques. DA Group, Complex, Birex, brands of DA Group are certified brand that meets the requirements of the **IT01-100% Original Italian Quality system**.

With a view to continuous improvement and on the seventieth anniversary of its founding, Dall'Agnese S.p.a., now DA Group S.r.l., has decided to make a further leap in quality in terms of organisational and management ethics, adopting the “231” Organisational Management and Control Model.

2. CORPORATE VALUES

The first commitment made by **DA Group** is to ensure that customers have a broad and comprehensive choice of furniture and furnishings, from living areas to bedrooms, and a wide range of accessories. The aim is to guarantee quality and expertise for everyone that loves Italian products, for those that believe in Made-in-Italy design and those that continue to promote the entrepreneurial spirit rooted in the country's history.

3. ETHICAL VISION

The ethical vision shared and advocated by **DA Group** is founded on the combination of aims that work together in harmony to improve company results and promote achievement of goals, for customers, suppliers and employees, in order to achieve the best possible economic and commercial results: a business with the goal of improving company results and quality of life and working conditions for all employees and for the social cohesion of the country.

The ethics set out in this document therefore respect all stakeholders of the business, without abuses of position or privileges of any kind.

All activity of **DA Group** must therefore be performed observing the law, with a framework of fair industrial and commercial competition, characterised by honesty, integrity, correctness and good faith, and respecting the legitimate interests of customers, suppliers, employees, commercial and financial partners, and the collective scenario in which **DA Group** operates. Everybody working at **DA Group**, without distinction or exception, must observe and ensure observance of these principles in the context of their functions and responsibilities. In no way does the belief that one is acting to the benefit of **DA Group** justify any conduct that contradicts these principles. Due to the complexity of the international situations in which **DA Group** operates, it is important to clearly define the set of values that it recognises, accepts and shares, and the set of responsibilities that it assumes internally and externally. On this basis, this Code of Ethics has been created, containing a set of principles and rules which it is fundamentally important for recipients to observe, for the proper functioning, reliability and reputation of **DA Group**.

The **Code of Ethics** not only represents a set of **Guidelines** to guarantee appropriate conduct rooted in a correct vision of the actions of individuals within the Company, but also a strong call to implement the principles that must inspire human action generally.

The **Code of Ethics** aims to root operations, conduct and ways of working in the values of **correctness, fairness, integrity, loyalty and professional rigour**, both in relations within the Company and relations with external parties, focusing on compliance with the laws and regulations in the countries in which **DA Group** operates, as well as observance of company procedures.

The **DA Group S.r.l.** Board of Directors has decided to adopt this **Code of Ethics**¹ in order to implement the aforementioned principles of ethics and transparency, as well as to balance the pursuit of a competitive position with the requirements of fair competition. **DA Group** will carefully monitor observance of the Code of Ethics, providing adequate tools for information, prevention and control, and ensuring the transparency of operations and conduct, adopting corrective actions where appropriate.

4. GENERAL PRINCIPLES

4.1 Recipients

In this document, "Recipients" refers to all parties to which the rules of this Code of Ethics apply, identified as Directors and members of corporate bodies of **DA Group**, all employees and all persons who, directly or indirectly, on a continuing basis or temporarily, have relations or dealings with the Company or in any case operate in pursuit of its aims and goals, in all countries in which it operates.

¹ The Code of Ethics also represents the primary safeguard on which the Organisational Model is based, adopted by the Company pursuant to Italian Legislative Decree no. 231/2001 (administrative responsibility of organisations for circumstances representing a crime), of which it forms an integral part.

The activity carried out by the company is aligned with the principles of correctness and transparency. To this end, operations between various corporate parties shall observe the criteria of effective and procedural correctness, according to pre-established principles of conduct for their performance, appropriately communicated to the market.

It is firstly the managers' duty to implement the values and principles contained in the Code, taking on responsibilities both internally and externally, and strengthening trust, cohesion, a sense of belonging and team spirit.

Employees of **DA Group**, in the context of due observance of the law and applicable regulations, shall align their actions and conduct with the principles, goals and commitments set out in this Code.

All actions, operations and negotiations that take place and, generally, the conduct of employees of **DA Group** in performance of their working activity are rooted in the utmost correctness in terms of the management, completeness and transparency of information, formal and effective legitimacy, and clarity and accuracy of accounting records in accordance with applicable regulations and internal procedures.

Each employee must make a working contribution appropriate for the responsibilities assigned to them and their recognised professional expertise, and must act in a way that protects the prestige and image of **DA Group**.

Each Recipient is required to be familiar with the Code of Ethics, to actively contribute to its implementation and to report any failures to the relevant function.

For full observance of the **Code of Ethics**, each employee, should they become aware of situations that may actually or potentially represent a significant breach of the Code of Ethics, must promptly report this to their direct superior and/or one of the Appointed Bodies set out in point 4.6 below.

4.2 DA Group's commitments

DA Group shall ensure, also through assignment of specific functions ("Appointed Bodies"):

- the broadest possible distribution of the Code of Ethics amongst Recipients
- updating of the Code in order to adapt it to changing civil sensibilities and regulations relevant for the Code
- performance of checks following every report of a breach of rules of the Code
- assessment of the facts and consequent implementation, if a breach is confirmed, of adequate penalties
- nobody is subject to reprisals of any kind for having reported possible breaches of the Code or the relevant regulations.

4.3 Employee obligations

Employees are required to be aware of the rules contained in the Code and the relevant rules governing the activity performed in the context of their function. Employees of **DA Group** must:

- avoid conduct that breaches these rules
- contact their superiors or the HR Service if they need clarification on methods to apply them

- promptly contact their superior or the HR Service with any reports, whether identified directly or through others, regarding possible breaches of these rules or any request made of them to breach these rules
- in the case of presumed breaches that are particularly serious, employees must report this directly to Management.

4.4 Additional obligations for Heads of Company Units and Functions.

Each head of Company Unit/Function must:

- set an example with their conduct for their personnel and lead them to observe the Code and corresponding procedures
- take measures to ensure that personnel understand that observing the rules of the Code, and safety procedures and rules, is essential to guarantee quality of work and of the employment relationship from an ethical perspective
- carefully select, within their remit, in-house and external personnel in order to avoid assigning duties to individuals that are not completely reliable in terms of their commitment to observing the rules of the Code and procedures
- adopt immediate corrective measures when required by the situation.

4.5 Scope of application of the Code to third parties

All employees of **DA Group**, based on their expertise, in the context of relations with external parties, must:

- adequately inform them of commitments and obligations imposed by the Code
- demand that they observe obligations directly applicable to their activity
- adopt suitable internal measures and, as within their remit, external measures, in the case of failure by third parties to observe the rules of the Code.

4.6 Appointed Bodies

The Appointed Bodies for application of the Code are:

- Board of Directors (ADEL)
- Personnel Management (PERS)
- Supervisory Body (SB - with the methods detailed in the paragraph Whistleblowing)

with the task of promoting awareness of the Code within **DA Group**, providing necessary explanations and training input and, where necessary, applying appropriate penalties in the event of breaches of the Code, as well as examining reports of possible breaches, carrying out the most appropriate investigations and verifications.

4.7 Contractual value of the Code

The Code represents an integral part of the regulations governing the employment relationship. Observance of the rules of the Code is to be considered an essential part of **DA Group** Employee obligations.

Breaches of the rules of the Code may represent failure to fulfil the primary obligations of the employment relationship or a disciplinary offence, with all legal consequences, also regarding maintenance of the employment relationship, and may lead to actions to claim for damages in relation to the breach. For Recipients who are not employees, observance of the Code is an essential requirement for continuation of the professional relationship/collaboration in existence with **DA Group**.

5. CONDUCT IN MANAGEMENT OF BUSINESS

5.1 *General management of business*

In business relations, **DA Group** roots itself in principles of integrity, correctness, transparency, efficiency and an open approach to the market.

Employees of **DA Group** and external personnel that act in the name or on behalf of the Company are required, in relations with the Public Administration, to adopt conduct that is ethically founded and complies with the law, based on an explicit and mandatory prohibition of illegitimate favouritism, operating with transparency, clarity, correctness and efficiency in commercial and promotional dealings and relations.

The Recipients are also required to adopt conduct aligned with the company policies of **DA Group**, which must never translate, even if aimed at pursuit of the company purpose, into acts that violate laws, applicable regulations or company procedures adopted with reference to individual functions.

5.2 *Gifts, free offers and other benefits*

In relations with Customers, Suppliers and third parties generally, it is not permitted to offer money, gifts or benefits involving real or apparent undue advantages of any nature (e.g. promises of economic benefits, favours, recommendations, promises of employment, etc.). In all cases, acts of commercial courtesy are permitted where they are of a modest value and, in any case, these must not compromise integrity or reputation, nor influence the independent judgement of the Recipient. Recipients that receive free offers of any nature or value must communicate this to their direct superior or one of the Appointed Bodies indicated in point 4.6.

5.3 *Conflicts of interest*

Recipients (Directors, members of corporate bodies, all employees and all persons who, directly or indirectly, on a continuing basis or temporarily, have relations or dealings with the Company or in any case operate in pursuit of its aims and goals, in all countries in which it operates) must avoid situations and/or activity that may create conflicts of interest with **DA Group** or that may compromise their ability to make impartial decisions, protecting the best interests of the Company.

If an objective conflict of interest arises between the Recipient and **DA Group**, it is necessary for the Recipient to immediately notify their superior and/or one of the Appointed Bodies, and avoid any action connected with the situation from which the conflict of interest has arisen.

In relations between **DA Group** and third parties, Recipients must act according to ethical and legal regulations, with it being explicitly prohibited to engage in illegitimate favouritism, practices of collusion, corruption or solicitation of personal benefits for oneself or others.

Any information that may indicate or provide prior detection of a potential conflict of interest must be promptly reported to a superior and/or one of the Appointed Bodies.

For illustrative purposes only, the following situations may generate conflicts of interest:

- having economic or financial interests (significant ownership of shares, professional appointments, etc.) also through family members, with customers, suppliers or competitors
- working activity carried out, also by family members, for customers, suppliers or competitors
- accepting money, gifts or favours of any nature from individuals, companies and bodies that currently have or intend to establish business relationships with **DA Group**.
- using one's position in the company or information acquired through work in a way that may create a conflict between personal interests and those of the company.

5.4 Relations with shareholders

DA Group aims to generate value for its shareholders as a whole, protecting the interests of the Company and shareholders as a group, without any preference whatsoever.

5.5 Relations with suppliers

The selection of Suppliers and definition of conditions for purchase of goods and services for the companies of **DA Group** is dictated by values and criteria of competition, objectivity, correctness, impartiality, price fairness, and the quality of goods and/or services, carefully evaluating guarantees of support and alternatives available.

Procurement processes must be characterised by identification of the maximum competitive advantage for **DA Group** and integrity and impartiality in dealings with each Supplier in possession of the established requirements. The Company also aims for collaboration of Suppliers in ensuring constant fulfilment of customer requirements in terms of quality and delivery times.

Signing of a contract with a Supplier must always be based on relations of total clarity, wherever possible avoiding contractual constraints that generate forms of dependence in relation to the Supplier entering into the contract.

The need to pursue the maximum competitive advantage for **DA Group** must ensure that Suppliers adopt operational solutions aligned with applicable regulations and, more generally, with the principles of protecting all individuals involved, products, health and safety and the environment.

5.5.1. Respect for fundamental human rights (ILO Convention)

Specifically, the following standards must be pursued regarding human rights for social and ethical responsibility of the **DA Group** supply chain, also in accordance with the fundamental rules of the ILO Convention (International Labour Organization), defining the minimum requirements for all suppliers. The current version represents a fundamental and integral part of any contract for collaboration with **DA Group** and all related "protocols".

In order to establish correct collaboration and partnership, both parties undertake to observe the standards of human rights and basic ethical principles and to comply with the applicable laws in the states involved. Reference is made to the standards of the International Labour Organization (ILO), which serve as the minimum standards:

ILO Convention - Arts 29 and 109: No forced labour

Forced labour will not be tolerated. Products derived from forced labour will not be accepted by **DA Group** and its suppliers. Jobs must be voluntary in nature, including work performed by prisoners.

ILO Convention Arts 87 and 98: Freedom of association - Collective bargaining

Every worker has the right to establish representation or join a trade-union organisation. The opportunity must be promoted to join collective working contracts between organisations of employers and organisations of workers. Representatives of workers must not be subject to discrimination.

ILO Convention Arts 100 and 111: *No discrimination*

Workers may not be subject to any discrimination on the basis of sex, race, ethnic or social origins or religious or political beliefs. Women and men must receive equal pay.

ILO Convention Arts 138 and 182: *No child labour*

Child labour is not accepted. The minimum age for employees and workers is calculated on the basis of local laws. The absolute minimum age is 15 years. Exceptions are permitted solely in the context of educational programmes. Health, development and school attendance must not be compromised.

ILO Convention Art. 131: *Adequate pay*

Pay must be sufficient to guarantee that the basic needs of employees and their families are met, considering local living conditions.

ILO Convention Art. 155: *Occupational health and safety*

Occupational health and safety must be guaranteed in accordance with the legal framework and customs of the country. Personnel must be guaranteed suitable protection. Workplace-accident prevention measures must be guaranteed. Risks of accidents and professional illness must be minimised. Observance of the aforementioned criteria must be guaranteed for each production site, and must be certified by internationally recognised companies. This must take place before the establishment of commercial relations and throughout the duration of the contract, without interruption.

DA Group reserves the right to carry out audits without prior notice or to appoint certified companies for their performance.

Failure to observe the code of ethics may lead to interruption of the employment relationship.

5.6 *Relations with customers*

DA Group pursues success in the national and international market by offering high-quality products and services with competitive conditions and in accordance with the rules put in place to safeguard competition. Each Recipient, in the context of relations with customers and in accordance with internal procedures, must promote maximum customer satisfaction, providing, amongst other things, exhaustive and accurate information on products and services supplied, promoting informed decisions.

5.7 *Correct use of company assets*

Each Recipient is responsible for protecting the resources entrusted to them and are required to promptly inform the Appointed Bodies of any threats or events that may be harmful to **DA Group**.

More specifically, each Recipient must:

- act with diligence to protect company assets, through responsible conduct in line with the operating procedures drawn up to govern their use
- avoid improper use that may cause damage or reduction in efficiency or use otherwise contrary to the company's interests
- obtain the necessary authorisations in the event of use of the asset outside the company's scope.

Growing dependence on information technology means it is necessary to ensure the availability, security, integrity and maximum efficiency of this particular category of capital goods.

Each Recipient must:

- not send threatening or offensive emails, nor use unrefined or inappropriate language, nor make inappropriate or undesirable comments that may cause offence to individuals and/or damage the company image
- avoid spamming and "chain letters" that may generate data/information/process traffic within the company network such as to significantly reduce the efficiency of the network with negative impacts on productivity
- not browse on websites in breach of laws and regulations and/or with indecent and/or offensive content (e.g. child pornography or equivalent)
- scrupulously adopt the provisions of the security planning document in order to avoid compromising functioning and protection of IT systems
- avoid uploading software to company systems that is borrowed or unauthorised, and never make unauthorised copies of licenced programs for personal, company or third-party use.

DA Group specifically prohibits any use of IT systems that may represent a breach of applicable law, or an attack on the freedom, integrity or dignity of individuals, particularly minors.

Usage, also where involuntary, of these assets for any purpose outside company activity may cause serious damage (economic, image-related, competition-related, etc.) to the Company, worsened by the fact that improper use may lead to criminal and administrative penalties for the Company itself for possible crimes, making it necessary for disciplinary measures to be launched in relation to the Recipients.

6. RELATIONS WITH THIRD PARTIES

6.1 *Relations with public institutions*

Relations with public bodies and institutions, necessary to proceed with **DA Group's** corporate plans, are exclusively reserved to the specifically appointed company functions.

Relations must be characterised by complete transparency, clarity and correctness and be such as to avoid partial, false, ambiguous or misleading interpretations by the public institutional bodies with which relations exist for the various purposes.

Free offers, favours and hospitality towards representatives such as public officials or those appointed to public service are permitted if they are of modest value and in any case are such that they cannot to be interpreted by a third party as intended to acquire benefits by improper means. In all cases, this type of spending must be authorised and appropriately documented.

Specifically, in relations with public subjects, for access to incentives and funds, **DA Group**:

- refuses any conduct aimed at accessing funds unduly, through deception or omission of information that is due
- prohibits assignment of funds received for purposes other than those for which they were issued.

6.2 *Relations with mass media*

Relations between **DA Group** and the mass media are handled by the specifically appointed company functions and must take place adopting the defined policy and communication tools.

Any employee of **DA Group** that receives a request for an interview or statement regarding the Company by any press or communications body is required to give prior notification to Management and agree with the latter whether this is appropriate and what the actual content will be.

7. CONFIDENTIALITY

7.1 *Trade secrets*

The activity of **DA Group** requires constant acquisition, storage, processing, communication and disclosure of news, documents and other data regarding negotiations, administrative procedures, financial transactions, know-how (contracts, deeds, reports, notes, studies, drawings, photographs, software, etc.) that on the basis of contractual agreements may not be divulged externally or which may damage the company's interests if divulged in an inappropriate manner or at an inappropriate time.

Without prejudice to the transparency of the activity carried out and disclosure obligations imposed by applicable regulations, **DA Group** personnel must collaborate to ensure the confidentiality required by the relevant circumstances for each piece of information obtained as a result of their work activities.

Information, knowledge and data acquired or processed during one's work or through one's duties belongs to **DA Group** and may not be used, communicated or divulged without specific authorisation from the superior in the company hierarchy, in compliance with specific procedures.

7.2 *Protection of privacy and Regulation EU 679/2016*

DA Group undertakes to protect information regarding its personnel in relation to third parties, generated or acquired during business dealings, and avoid any improper use of this information.

As set out in Regulation EU 679/2016, **DA Group** guarantees that the processing of personal data within its structures is carried out in respecting rights, fundamental liberties and the dignity of data subjects.

The company guarantees that processing adheres to the following principles:

- a. **Lawfulness, correctness and transparency** - this means that personal data are processed legally, correctly and transparently
- b. **Limitation of purpose** - data are gathered and processed only within the context of specific procedures, and are stored and archived with methods that impeded unauthorised persons from access
- c. **Minimisation of data** - only data necessary and beneficial for the purposes directly connected to the functions and responsibilities covered are gathered and processed
- d. **Accuracy** - data are precise and, where necessary up to date. All reasonable measures must be taken to promptly erase or correct data that is inaccurate in relation to the purposes for which it was gathered
- e. **Limitation of storage** - data shall be stored for a period defined on the basis of the type of processing

- f. **Integrity and confidentiality** - **DA Group** undertakes to adopt suitable preventive measures for the security of all databases in which personal data are gathered and held, in order to avoid risks of destruction and loss, unauthorised access and unauthorised processing.

8. PERSONNEL POLICIES

8.1 *Management and development of human resources*

Human resources are an essential, key factor for the existence of the business. The diligence and professional approach of employees are fundamental values and conditions for the achievement of **DA Group's** goals.

DA Group undertakes to develop the skills and expertise of each employee, so that individual energy and creativity finds full expression in pursuit of the goals indicated in the corporate purpose and individual role.

DA Group offers all employees the same opportunities for professional growth, ensuring that everybody can enjoy fair treatment based on merit, without discrimination of any kind. The appointed functions must:

- adopt criteria based on merit, competence and in any case strictly professional for any decision regarding any employee
- seek, select, hire, train, remunerate and manage employees without discrimination of any kind
- create a working environment in which individual characteristics cannot be a source of discrimination, and cannot in any way give rise to cases of so-called "mobbing". To this end, appointed functions adopt all measures to monitor the climate within the company, assessing indicators acquired with the aim of continuous improvement.

Each Recipient must actively collaborate to maintain a climate of reciprocal respect of the dignity and reputation of each individual.

Recipients must also ensure that personal data, which they come into contact with during their work, is processed optimally in order to maintain the privacy, image and dignity of the individual.

DA Group undertakes to disseminate and consolidate a culture of safety in the workplace, developing awareness for a complete knowledge of risks, promoting responsible conduct by all personnel and taking action to protect the health and safety of workers, primarily through preventive actions.

Company activity must be performed in full compliance with applicable regulations on prevention and protection. Operational management must refer to advanced criteria for environmental protection and energy efficiency, pursuing the improvement of occupational health and safety conditions. **DA Group** also undertakes to guarantee safeguarding of working conditions for the protection of the psychological and physical state of workers, respecting their moral character, and avoiding improper conditioning or undue distress in this regard.

DA Group therefore works to eliminate any conduct or attitudes that are discriminatory or damaging to the individual, their beliefs or their preferences (e.g. in the case of insult, threats, isolation or invasiveness, or professional limitations).

The Company acts, within the scope of its activities, to ensure that the rights set out by the Universal Declaration of Human Rights are guaranteed in Italy and the other countries in which it operates.

DA Group in any country it operates in, refuses exploitation of child labour, promotes protection of workers' rights, freedom to join trade unions and rights of association.

Any breach of the provisions in this article must be immediately reported to the HR Management.

8.2 Respecting colleagues

DA Group does not accept any type of harassment against colleagues, starting with sexual harassment, including the dependence of remuneration or career possibilities on acceptance of sexual favours. Neither does it accept the proposal of private relations between individuals, offered with insistence despite an expressed and evident aversion to this by the person targeted, with such attentions being perceived as disturbing or in any case a source of upset.

8.3 Abuse of drugs and alcohol

DA Group believes that it is essential for each employee to contribute personally to maintaining a working environment that respects moral principles and the sensibilities of colleagues. The following are thus considered as a conscious assumption of the risk of breaching such environmental and behavioural principles:

- working while under the influence of drugs, alcohol or other substances with similar effects
- consuming or selling any drugs during work. These actions will be appropriately reported and punished.

8.4 Smoking

DA Group, on the basis of applicable regulations and the desire to create a healthy and comfortable environment for its employees and visitors, has banned smoking throughout its workplaces, with the exception of specific smoking areas.

9. ACCOUNTING TRANSPARENCY AND INTERNAL AUDITING

9.1 Accounting disclosure

All activities and actions carried out by the Recipients in the context of their working activity must be verifiable. Accounting transparency is founded on the truth, accuracy, completeness and reliability of the documentation for management actions and corresponding records.

Each Recipient must collaborate to ensure that management acts are correctly and promptly entered in the accounts.

For each operation, appropriate supporting documents are stored and archived for the activity carried out, in order to facilitate accounting records, identification of the different levels of responsibility, and accurate reconstruction of the operation itself.

Each record must precisely reflect the information resulting from the supporting documents. Recipients who become aware of omissions, falsifications, alterations or negligence in the disclosure and supporting documents must report this to their superior or to one of the Appointed Bodies described in point 4.6.

9.2 *Internal auditing*

DA Group aims to disseminate a culture of awareness of the importance of an adequate internal-auditing system at all levels of its organisation.

Specifically, the internal-auditing system must promote achievement of the company's goals and must, therefore, be targeted towards improving the efficiency and efficacy of production and management processes.

All Recipients, in the context of their functions, are responsible for the correct functioning of the internal-auditing system.

Each individual must feel responsible for the company assets, both tangible and intangible, required for the activity performed.

9.3 *Anti-money-laundering and anti-terrorism measures*

In accordance with applicable regulations on the matter, **DA Group** acts to prevent improper use of the economic and financial system for money laundering or financing of terrorism (or any other criminal activity) by its customers, suppliers, employees and counterparties with which it deals in performance of its business. The Company therefore verifies with great diligence the information available on commercial counterparties, suppliers, partners and consultants, in order to ensure their respectability and the legitimacy of their activity before entering into business relations with them. **DA Group** also ensures that operations that it is involved in do not present, even potentially, the risk of facilitating receipt or replacement or use of money or assets deriving from criminal activity.

10. WHISTLEBLOWING

DA Group undertakes to carry out its business rooted in ethics of the individual and their protection and requests and expects that all employees and managers, consultants, external personnel, contracted workers and freelancers, contractors, suppliers and customers, in addition to members of the corporate bodies of directly controlled and associated companies, adopt conduct aligned with the Code of Ethics of the Group and more generally with the Organisational, Management and Control Model pursuant to Italian Legislative Decree no. 231 of 8 June 2001, without prejudice to applicable laws and regulations.

In this regard, **DA Group** has structured whistleblowing rules to guarantee a dependable and confidential channel for information on potential non-compliance with ethical standards, the general principles on which **DA Group** operates or applicable regulations. Application of these rules is limited to cases in which the informant makes a report in good faith and reasonably believes that one of the following has occurred, is in the process of occurring or will likely occur:

- business management methods that constitute a crime or which break the law (e.g. fraud, corruption, extortion or theft).
- failure to comply with laws on occupational health and safety and the environment
- verbal or physical abuse, sexual harassment, racism, discrimination or any other immoral conduct or behaviour
- discrimination on the basis of gender, race, disability or religion
- corruption or improper professional conduct

- nepotism
- any other serious irregularity, also in relation to the provisions of the Organisational, Management and Control Model pursuant to Italian Legislative Decree no. 231/2001.

The procedure must not be used for:

- personal disputes
- unfounded accusations.

DA Group encourages any informant to speak frankly and guarantees confidentiality against any damage or retaliation. The company guarantees the anonymity of the informant if the latter considers this necessary.

DA Group shall consider and investigate anonymous reports on the basis of:

- the seriousness of the issue raised
- the credibility of the issue reported
- how probable it is that the issue raised can be proven by definite sources.

In any case, anonymity is guaranteed until the confidentiality of their identity is opposable before the law.

Alternatively, you can send an email to one of the following addresses dallagnese@pec.it or a letter addressed to:

DA Group S.r.l. (whistleblowing)
Via G. Mazzini, 3
33070 Brugnera (PN)

11. Adoption, validity and amendments

This **Code of Ethics** may be periodically reviewed, updated, amended or revised by the Board of Directors, also on the basis of proposals from the Supervisory Body.