

Corporate Code of Ethics

2023



harmont&blaine

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1. INTRODUCTION

Harmont & Blaine SpA (hereinafter also referred to as the "Company" or, for short, "Harmont & Blaine") represents one of the most exciting and dynamic companies in the world of casual clothing. The market success of the "dachshund" brand lies in the strength of an entrepreneurial concept driven by originality, consistency, and innovation. The Company evolves and transforms, and lifestyles change with it.

The very concept of people's lives is changing. This observation informs the concept that inspires every Harmont & Blaine creation, and which underpins the company's mission: to provide individuals with "elements of coherence" with the lifestyle they aspire to.

Harmont & Blaine through the new brand statement *Feel good everyday style* expresses its stylistic coherence, driven by the playful and positive vibes of Italian style and the unmistakable Mediterranean appeal. A brand characterized by a dynamic and sunny style, free from formality and grayness, authentic and genuine, with a contemporary character and convivial DNA .

To date, business activities have been developed around the strength of the Brand, mainly focused on:

- Production of clothing items in general and related accessories directly or through licensing
- Multi-channel distribution (wholesale , retail, e-commerce)

Harmont & Blaine's goal is to maintain and strengthen the brand's unique character and global awareness , and to expand its presence in related business sectors through the following strategic lines:

- Penetration of new geographic markets
- Expansion of the direct and indirect retail channel and multi-channel
- Expansion of business lines (clothing and non-clothing)
- Focus on direct dialogue with customers

Harmont & Blaine is a company that, due to its size and the importance of its activities, plays a significant role in the market, economic development, and well-being of the communities in which it operates.

A good reputation is an essential intangible asset for Harmont & Blaine and must never be lost sight of by its employees, as it fosters investment, customer loyalty, the attraction of the best human resources, and proper relationships with suppliers and creditors.

Harmont & Blaine believes it is essential to conduct all its activities in full compliance with all laws and within a framework of fair competition, with honesty, integrity, fairness, and good faith, respecting the legitimate interests of its customers, employees, business and financial partners, as well as the community in which the Company operates.

With this Corporate Code of Ethics (hereinafter also the "Code of Ethics"), Harmont & Blaine intends to formally adopt principles of legitimacy, appropriateness, transparency and verifiability to guide its conduct.

This document expresses the commitment and ethical responsibilities that the Company intends to adopt in conducting business in order to safeguard the company's publicly recognized reputation.

This Code of Ethics represents the instrument through which the Company interacts with all parties with whom it comes into contact in terms of rights, duties, and responsibilities. This document is based on ideal cooperation among all parties who interact with the Company in various capacities, respecting each individual's role and taking into account the objective of pursuing its mission and corporate purpose.

Furthermore, with the Code of Ethics, Harmont & Blaine makes binding the principles of conduct and rules of behavior relevant also for the purposes of preventing the crimes indicated in Legislative Decree no. 231 of 8 June 2001 and subsequent amendments and additions (hereinafter also "Decree").

2. SCOPE OF APPLICATION

The Code of Ethics and the provisions contained therein are to be considered binding, without any exceptions, and their Addressees are the "Corporate Bodies" and "Control Bodies", the "Company Top Management" as well as all employees and collaborators of the Group.

Harmont & Blaine requires compliance with the principles set forth in this Code of Ethics from all stakeholders who interact with the Company in any capacity.

To this end, Harmont & Blaine recommends that the Recipients of the Code of Ethics, with whom it maintains contractual relationships, sign specific clauses, with the consequences set forth in Article 1456 of the Italian Civil Code.

Harmont & Blaine's Supervisory Board oversees compliance with the Code of Ethics. Each Recipient must be aware of the principles and behaviors required.

To this end, the Harmont & Blaine Supervisory Body ensures, as detailed in paragraph 8 below:

- The widest dissemination and observance of the Code of Ethics among the Recipients;
- The constant study and updating of the Code of Ethics, in order to adapt it to the evolution of civil awareness and relevant regulations;
- The provision of suitable knowledge and clarification tools regarding the interpretation and implementation of the Code of Ethics;
- The implementation of immediate checks in the event of reports or suspicions of violations of the Code of Ethics, and the application of appropriate disciplinary measures in the event of confirmed violations;
- Protecting the anonymity of those who provide information on possible violations of the Code of Ethics.

3. PREMISE

This Code of Ethics represents a tool adopted independently by the Company and forms an integral part of the Organization, Management and Control Model pursuant to Legislative Decree no. 231 of 8 June 2001, which in turn is part of the Company's broader *compliance system*.

This Code is intended to regulate the rules of conduct within the Company's activities, representing the guidelines on which the Organization, Management and Control Model is based.

The adoption and effective implementation of the Organization, Management and Control Model may constitute a tool for limiting or exempting the administrative liability referred to in Legislative Decree no. 231/2001.

The Company aims to maintain and develop relationships of trust with every category of individual, group, or institution whose relationship is required to achieve the corporate mission, as well as with those who make investments related to the Company's activities, basing its relationships on the principles of impartiality, honesty, fairness, and confidentiality, while protecting shareholders, employees, and the community.

In no way can the belief of acting for the benefit of the Company justify the adoption of behaviors that conflict with the principles set forth in this Code or with applicable laws and regulations.

In the conduct of business and affairs, any conduct undertaken by anyone – individually or collectively – on behalf, in the interest or for the benefit of the Company, violates the rules of healthy and civil coexistence and correct social and commercial relationships, as provided for and governed by laws and regulations, is considered unethical.

Engaging in unethical behavior can compromise relationships between the Company and its members, employees, collaborators, and in general with stakeholders and the community.

Violation of the provisions of the Code therefore constitutes a disciplinary offense and, as such, is prosecuted and sanctioned pursuant to and for the purposes of Article 7 of Law 300/1970 and may result in compensation for damages caused.

3.1 The value of the reputation

A good reputation is an essential intangible asset. It fosters shareholder trust, customer satisfaction, the attraction of the best human resources, supplier security, and creditor reliability. It also fosters, in internal relationships, the adoption and implementation of peacefully shared decisions and the planning, organization, and execution of work without the rigid exercise of authority.

At the same time, the solemn affirmation of specific principles of conduct in relations with the Public Administration as well as in relation to the rights and interests of shareholders, creditors, and third parties, is a manifestation of Harmont & Blaine's commitment to preventing the crimes referred to in Legislative Decree 231/01.

For the above reasons, the Company has deemed it important to clearly define the values it recognizes and undertakes to implement the responsibilities and sanctions for failure to comply with these values.

3.2 The Structure of the Code of Ethics

The Code of Ethics consists of:

- General ethical principles;
- Ethics in relationships with third parties, communities and employees
- Effectiveness of the Code of Ethics and violations.

4. GENERAL ETHICAL PRINCIPLES

The Company's activities must be conducted in compliance with the law and in accordance with the principles of impartiality, honesty, transparency, fairness, and good faith towards its members, Recipients, as well as public administrations and stakeholders or entities with which the Company interacts in the performance of its institutional and/or instrumental activities. These principles are explained below.

Impartiality

In decisions involving stakeholders, Harmont & Blaine avoids any discrimination based on age, gender, sexuality, health, race, nationality, political opinion, religious beliefs, or other criteria that interfere with the fundamental rights and freedoms of individuals.

Honesty

In the context of their professional activities, all Recipients are required to diligently comply with the laws and regulations in force in the countries in which they operate, the Code of Ethics, company procedures, internal regulations, and, where applicable, professional ethics standards. However, under no circumstances can the pursuit of the Company's interests justify dishonest conduct.

Fight against money laundering

Company employees and collaborators are prohibited from receiving cash payments outside of retail sales activities. Within these activities, collaborators are required to verify the counterparties in the event of sales made with bearer or cash payment methods that exceed the limits established by law. Furthermore, employees and collaborators are prohibited from replacing or transferring goods or other assets even suspected of being of illicit origin, nor from carrying out any other transactions with them that might obscure the evidence of their criminal origin. They are also prohibited from using the aforementioned resources or assets for economic activities.

Furthermore, payments can never be made in cash or addressed to a person other than the authorized representative of the contractual counterparty.

Conflict of interest

In all activities carried out and in all relationships maintained by the Company, situations that present a conflict of interest, or that may even appear to present a conflict of interest, must be avoided. In all circumstances, where such a situation is unavoidable, the person with the conflicting interests must give prior notice to the Supervisory Body, unless the situation is known to them and to the entire Company.

A conflict of interest exists, for example, if:

- An employee pursues an interest other than the company's mission or takes advantage of the company's business opportunities;
- A "Corporate Body", a member or a member of the Company's Top Management is in competition with the Company;
- Representatives of customers and suppliers (stakeholders in general) act in breach of the fiduciary duties associated with their position.

Confidentiality

Harmont & Blaine ensures the confidentiality of the information in its possession, refraining from seeking, disseminating, or using confidential data, except with the express authorization of the owner of such information, and in any case in compliance with applicable laws.

Company Management, employees, business partners, external consultants and subcontractors must maintain the utmost confidentiality in their conduct, even outside of working hours, in order to

safeguard the Company's know-how in all areas of activity, including internal ones (e.g., with reference to information on technical, financial, legal, administrative, commercial, personnel management matters, etc.).

The above provisions apply in particular to those who come into possession of confidential and relevant information by virtue of their duties.

It is therefore forbidden to disseminate, by any means, confidential information, with the express provision that any violation of this obligation seriously impacts the relationship of trust with the Company and may result in the application of disciplinary or contractual sanctions, as well as the possible initiation of legal action.

Relations with members

Harmont & Blaine creates the conditions for full and informed participation by members in decisions within their jurisdiction, ensuring equal access to information, and protecting their own interests and those of their members from initiatives that fail to comply with the principles of transparency and fairness.

Furthermore, the Company strives to ensure that its economic/financial performance safeguards and increases the value of the company, in order to adequately remunerate the shareholders' investment.

Value of human resources

All employees are essential to Harmont & Blaine's success, and for this reason, the Company is committed to protecting and promoting the value of its human resources with the aim of improving and increasing their experience, skills, and knowledge base.

Respect for the person

Harmont & Blaine guarantees the physical and moral integrity of all its employees, ensuring, among other things, working conditions that respect individual dignity, are free from intimidation, mobbing, and stalking, and respect personal beliefs and opinions, as well as ensuring the availability of safe and healthy working environments.

Harmont & Blaine does not tolerate behavior that leads people to act against the law, the Code of Ethics and/or the personal or moral beliefs of each individual.

Fairness in relationships between employees

Relationships between employees, at all levels, must be based on fairness, collaboration, loyalty, and mutual respect, free from racial, ethnic, sexual, religious, and ideological discrimination.

In hierarchical relationships, or those involving subjection or inequality of positions, authority must be exercised with fairness, respect, and moderation, avoiding any abuse.

In particular, any exercise of power that undermines the dignity and autonomy of employees and collaborators must be avoided, and work organization choices must always safeguard the value of individual relationships.

Quality of services and products

The Company focuses its business on customer satisfaction and protection, taking utmost account of requests that could lead to improved product and service quality. Harmont & Blaine therefore undertakes a commitment to provide customers with products and services that reflect the brand's image and meet their expectations, aligning its research, development, and marketing activities with the highest quality standards.

Fair competition

Harmont & Blaine refrains from adopting behaviors that in any way violate the principles of legality and fair competition.

Transparency

The Company and its employees are committed to providing complete, transparent, understandable and accurate information, capable of enabling its customers and, more generally, stakeholders and shareholders to make independent and informed decisions.

Environmental protection and responsibility towards the community

Harmont & Blaine conducts its business and makes its investments in an environmentally sustainable manner, respecting the communities in which it operates and supporting initiatives of cultural and social value. The Company is also committed to protecting and safeguarding the environment as a primary and common good, constantly seeking a balance between business interests and respect for the environment.

5. ETHICS OF RELATIONSHIPS WITH THIRD PARTIES

5.1 Relationship with shareholders and creditor protection

The Company pursues continuous improvement of its *corporate governance system*, adopting rules of transparency and fairness in business management. The structures responsible for pursuing these objectives are geared towards constantly strengthening internal control and management tools, taking into account the objectives of accounting transparency, operational efficiency, and *compliance*.

In this way, Harmont & Blaine intends to ensure the dissemination and safeguarding of the integrity of the share capital, the protection of creditors and third parties who enter into relationships with the Company, and, in general, the transparency and correctness of business activities from an economic and financial perspective, also with the aim of preventing the commission of corporate crimes envisaged in Article 25-ter of Legislative Decree 231/01.

Accounting transparency is based on the truthfulness, accuracy, and completeness of the underlying information for the relevant accounting records. All Harmont & Blaine employees are required to cooperate to ensure that operating events are accurately and promptly represented in the accounts.

Any Recipient who becomes aware of omissions, falsifications, or negligence in the accounting or documentation on which the accounting records are based is obliged to report the facts to their superior or directly to the Supervisory Body.

The Company pursues the objective of disseminating, at all levels, a culture characterized by awareness of the existence of controls and a mentality oriented towards their exercise.

Internal controls are all activities and tools necessary or useful for directing, managing, and verifying business activities with the aim of ensuring:

- The cost-effectiveness (effectiveness and efficiency) of company operations in accordance with company strategies, objectives and policies, also for the purpose of safeguarding company assets;
- The reliability of the company's information system, both for its components used to prepare the financial statements for publication and for those used to prepare internal management reporting;
- Compliance with the regulations applicable to the company.

The implementation of controls, with particular reference to line controls (so-called first-level controls, understood as the set of control activities aimed at ensuring the correct execution of operational processes), is a primary responsibility of operational management and all employees.

5.2 Criteria for conduct in business

Recipients must conduct themselves appropriately in the Company's business, regardless of market competition and the importance of the transaction. Corrupt practices, illegitimate favors, collusive behavior, pressure and solicitation, whether direct or through third parties, the granting of personal or career advantages for oneself or others, and copyright infringement are prohibited.

Gifts and donations

Gifts, gratuities, hospitality, or other benefits may not be accepted or offered in relationships with third parties, unless their value exceeds normal commercial or courtesy practices or is in any case not intended to obtain preferential treatment related to the Company's activities or which may compromise the company's image.

Any company representative, collaborator, or employee who receives gifts or other prohibited benefits must take all appropriate steps to refuse them, informing their superior and the Supervisory Body, who will assess their appropriateness and, if necessary, inform the sender of the Company's policy on the matter.

The gifts offered by Harmont & Blaine are intended solely to promote the company's image and, in any case, their provision must take place in compliance with the rules and principles defined by the Company.

Communication

Harmont & Blaine is committed to representing its interests and position in a transparent, rigorous, and consistent manner, communicating and disseminating information externally in compliance with the right to information and in a truthful and correct manner, and avoiding any situation that could constitute a violation of free competition rules.

Intellectual property

Harmont & Blaine is committed to conducting its business while respecting and protecting the intellectual property rights of third parties.

Fighting crime

The Company conducts its activities and develops its business by condemning and combating any form of criminal activity, and, upon becoming aware of it, reports any type of behavior that violates the principles of legality and free competition.

5.3 Relations with the clients

Harmont & Blaine is committed to not arbitrarily discriminating against its clients, but rather to fostering the development of its staff's skills by encouraging technological innovation in order to achieve maximum customer satisfaction.

In this regard, the Company undertakes to:

- To best meet the expectations of its customers by providing efficient services and quality products that meet or exceed the customer's reasonable expectations and needs;
- Provide accurate, comprehensive and truthful information about the products offered so that the customer can make informed decisions;
- Listening to the customer's needs with the aim of solving their problems;

- Be truthful and transparent in advertising or other communications.

Attention to health, safety, and the environment are essential aspects of Harmont & Blaine's operations. For this reason, the company only markets products with high quality standards, verified through stringent controls throughout the entire production cycle, and in compliance with applicable environmental regulations.

5.4 Relations with the suppliers

In purchasing processes and in managing relationships with suppliers, the Company is committed to adopting behaviors oriented towards mutual collaboration:

- Ensuring the reliability, integrity and professionalism of the counterparty, before establishing relationships or entering into contracts with them;
- Ensuring equal opportunities;
- By adopting objective evaluation criteria in supplier selection according to methods that are declared in advance and transparent;
- Ensuring the constant satisfaction of business needs, namely quality, costs and delivery times;
- Ensuring compliance with the laws in the execution of individual activities;
- Verifying that the delivery and execution of works, services and supplies are always in accordance with the contractual agreements;
- By drafting agreements in the form predefined by Harmont & Blaine, and in any case in writing, stipulating them before the start of the activity;
- Requiring the supplier to comply with specific social obligations (e.g. protection of child labor, non-discrimination, etc.);
- Providing for the possibility of control actions of the production units or operational headquarters of the supplier company in order to verify the satisfaction of these requirements;
- Inspired by the principles of fairness and good faith in correspondence and dialogue with suppliers, in line with the most rigorous commercial practices.

Suppliers, starting from the selection phase, are informed of the Company's attention to ethical principles and the fact that compliance with these principles contributes to the evaluation and selection process. Suppliers are contractually required to comply with the provisions of this Code, and appropriate sanctions are established for violations, such as termination of the contract.

5.5 Relations with business partners and external consultants

Business partners, external consultants, and contractors are required to comply with the principles and provisions contained in the Code of Ethics.

Agreements with the latter must be drawn up in the form predefined by the Company, and in any case in writing, and must be stipulated before the start of the activity.

External collaboration contracts must include the obligation to comply with the Code of Ethics and establish appropriate sanctions for violations, such as termination of the contract. In any case, the compensation paid must be exclusively commensurate with the service specified in the contract and, in any case, with the professional skills and actual service performed. It must also be supported by appropriate supporting documentation (invoice, etc.), properly channeled and duly recorded.

6. ETHICS OF RELATIONS WITH THE COMMUNITY

6.1 Environmental protection

Harmont & Blaine is attentive to environmental issues and is aware of the strategic role of the environment as a tool for continuous corporate and reputational enhancement.

In this regard, the Company pursues continuous improvement and sustainable development objectives by defining and maintaining its environmental policy. In compliance with this policy, the Company:

- Defines and develops implementation guidelines for the environmental strategy;
- Identify and use indicators to monitor environmental impacts;
- Constantly monitors environmental legislation by training relevant professional resources.

Harmont & Blaine promotes and stimulates continuous improvement in environmental matters, implementing awareness-raising and training activities for collaborators and employees to promote environmental awareness and achieve environmental objectives and targets.

6.2 Relations with Trade Unions and Associations

The Company recognizes equal dignity to political parties as free associations of citizens who join together to contribute "democratically" to determining national policy. The Company evaluates the possibility of providing contributions to political parties, in compliance with current laws on party financing. Such contributions do not in themselves constitute a breach of the principle of neutrality, which guides the Company in its relations with political parties, or result in, or attempt to result in, a return in terms of advantages or benefits.

Like political parties, the Society recognizes the important social function of trade unions, as entities organized for the purpose of defending the interests of certain categories of workers.

The Company refrains from taking any action that could directly or indirectly constitute forms of pressure or undue favors towards political or trade union representatives or political or trade union organizations.

6.3 Institutional relations

Relations with national or international public institutions, aimed at implementing corporate programs, are aimed at understanding, exploring, or evaluating the implications of the Company's legislative and administrative activities, responding to informal requests or inspections, or, in any case, making known the Company's position on issues relevant to one or the other.

To this end, the Company undertakes to represent its interests and position in a transparent, rigorous, and consistent manner, avoiding collusive behavior.

In order to ensure maximum clarity and transparency in these relationships, contacts with institutional interlocutors are held exclusively by the Directorates formally appointed to do so.

6.4 Contributions and sponsorships

Harmont & Blaine may accept requests for contributions, limited to proposals from non-profit organizations and associations with valid bylaws and articles of incorporation, that are of significant cultural or charitable value in the fields of social issues, the environment, sports, entertainment, and art. The Company provides contributions and sponsorships exclusively to counterparties and for events that offer the highest level of quality and integrity.

6.5 Relations with the Public Administration

In managing its relationships with the Public Administration and Public Authorities, Harmont & Blaine operates in accordance with the defined ethical principles, refraining from behavior that could in any way cause the Company to commit crimes against the Public Administration.

The Company recognizes the value of impartiality and justice, guiding its actions to facilitate their proper functioning.

Therefore, the Company prohibits any behavior that could prejudice the work of judicial functions.

Harmont & Blaine also declares itself constantly available to the Judicial Authorities and the institutions responsible for the protection of public order and safety, requiring all those acting on its behalf to be equally available for any needs they may experience in carrying out their work.

Harmont & Blaine, as part of its Organization, Management and Control Model, adopts specific control protocols aimed at preventing crimes in relations with the Public Administration.

7. ETHICS OF EMPLOYEE RELATIONS

7.1 Relations with collaborators

In its relations with collaborators and employees, the Company adopts behavioral standards aimed at maximum transparency, fairness, equal opportunities, and protection, in compliance with defined ethical principles. These principles are consistently applied throughout personnel selection,

employment relationships, and personnel management, respecting the privacy and health and safety of workers. The Company does not encourage cronyism, nepotism, or favoritism in any way and avoids any form of discrimination against its collaborators and employees. The Company bases its personnel policies on objective and measurable merit.

Harmont & Blaine, in the spirit of transparency, is committed to disseminating personnel management policies to its collaborators and employees through designated workplaces.

7.2 Health and safety

Harmont & Blaine aims to maintain the highest levels of hygiene, health, and safety, ensuring the necessary prevention measures against workplace illnesses and injuries, thus protecting its human resources. To achieve this goal, the Company is committed to disseminating and consolidating a culture of safety, promoting responsible behavior among all employees and third parties involved in its operations.

Therefore, the Company provides for continuous monitoring of the evolution of scenarios and production activities as well as of the changes in the related hazards (risk analysis).

To reduce these risks, the Company defines and adopts a program of measures deemed appropriate to ensure improved safety levels, the introduction of the best production technologies, the implementation of continuous information and training activities, and operational control.

Everyone, within their own area of responsibility, must contribute to maintaining a healthy and safe work environment and ensure the safety of their colleagues and collaborators.

All Recipients are also required to manage risks preventively, following appropriate procedures and using personal protective equipment. Should a dangerous situation arise, even if it has not resulted in injury or damage to persons or property, it must be immediately reported to their supervisor, who will then pass it on to the Prevention and Protection Service and its Manager, in order to assess whether further countermeasures are necessary or whether those already in place are sufficient.

7.3 Main duties of the employees

Employees must act with loyalty in order to fulfill the obligations agreed to in the employment contract, ensuring the required performance, as well as ensuring compliance with the principles set forth in the Code of Ethics.

As part of their duties, each employee, collaborator, and employee is required to use company assets, including hardware and software, in compliance with the established procedures, operating diligently and adopting responsible behaviors capable of avoiding improper uses that could cause damage or reduce efficiency or otherwise conflict with the company's interests or safety.

Furthermore, it is prohibited to provide service, even occasionally, under the influence of alcohol, narcotics or substances with similar effects.

It is also prohibited, during work activities and in the workplace, even occasionally, to consume or supply narcotic substances for any reason during the performance of work.

7.4 Privacy Policy

Harmont & Blaine undertakes not to disclose, except as required by law, information relating to its employees and third parties, generated or acquired during its activities, without the authorization of the interested parties, and to avoid improper use of such information.

Employees' right to confidentiality is protected by standards that identify the information the Company can request from employees, as well as the related processing and storage methods.

Any investigation into the ideas, preferences, personal tastes and, in general, the private lives of employees is excluded.

8. EFFECTIVENESS OF THE CODE OF ETHICS AND CONSEQUENCES OF ITS VIOLATION

8.1 Entry into force of the Code of Ethics and its revision

The Company's Board of Directors may review the Code of Ethics at any time, making changes or additions, including upon notification by the Supervisory Body.

Any changes and/or additions made will be promptly brought to the attention of all Recipients using appropriate means of dissemination.

8.2 Adherence to the Code Ethical

Following the modification/update of the Code of Ethics, each employee will receive an updated copy of the same via suitable and traceable communication tools, including electronic ones, accompanied by a transmission note that will recall the mandatory compliance therewith, or will receive notification of the publication of the updated Code of Ethics on the company Intranet website with a relative reminder of the mandatory compliance therewith.

The human resources management structure must maintain evidence of the transmission of the Code of Ethics and the related accompanying communication to all employees.

Each supplier, subcontractor, commercial partner, external consultant, and in general, all stakeholders having contractual relationships with the Company will receive, through suitable and traceable communication tools, including electronic ones, an updated copy of the Code of Ethics, accompanied by a transmission note that recalls the third parties' commitment to comply with the provisions contained therein.

The structure responsible for human resources management and the structures responsible for contract management, coordinating with the Legal & Compliance Function, Upon signing new contracts, they must obtain a declaration from their respective counterparties confirming receipt and understanding of the Code of Ethics, as well as a commitment to comply with its provisions. The aforementioned corporate structures must retain the declaration for the declarant and may, as an alternative to requesting the declaration, insert specific clauses directly into the signed contracts.

8.3 Reports

Individuals who decide to report actions, behaviors, or events that may constitute a violation of the Model or that, more generally, are relevant to the purposes of Legislative Decree 231/2001 or that may constitute a whistleblowing violation ¹ must follow the procedures set out in the Whistleblowing Procedure.

In particular, internal reports can be made in the following ways:



Legislative Decree 24/2023 " *Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law and laying down provisions regarding the protection of persons reporting breaches of national legislation* " provides that the following may be subject to whistleblowing reporting:

- a) **unlawful acts** falling within the scope of the European Union or national acts listed in the Annex to Legislative Decree 24/2023 or the national acts implementing the European Union acts listed in the Annex to Directive (EU) 2019/1937, even if not listed in the Annex to Legislative Decree 24/2023, **relating to the following sectors: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and personal data protection and security of networks and information systems** ;
- b) acts or omissions **affecting the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union** as specified in relevant secondary legislation of the European Union;
- c) acts or omissions affecting the internal market, **as referred to in Article 26(2) of the Treaty on the Functioning of the European Union** , including infringements of European Union rules on competition and State aid, as well as infringements affecting the internal market related to acts which infringe corporate tax rules or arrangements the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable corporate tax law;
- d) acts or behaviors **that frustrate the object or purpose of the provisions** of the Union acts in the areas indicated in the previous points.

- paper mail address



*It is necessary that the **Internal Reporting** be placed in two sealed envelopes : the first with the identifying data of the **Reporter** together with a photocopy of the identification document; the second with the **Report** . Both must then be placed in a third sealed envelope marked "confidential" on the outside for the Report Manager, specifying his role.*

- at Harmont & Blaine SpA Strada Statale 87 km.16,460 zona asi - 80023, Caivano (NA), Italy - reserved for the Harmont & Blaine **Supervisory Body** .

In case of conflict of interest:

- at Harmont & Blaine SpA Strada Statale 87 km.16,460 zona asi - 80023, Caivano (NA), Italy - reserved for the **Legal & Compliance Function** of Harmont & Blaine.

- orally through a direct meeting with the Reporting Manager

- With the Harmont & Blaine Supervisory **Body** ; meeting to be arranged by email to the following address:
organismodivigilanza@harmontblaine.com

In case of conflict of interest:

- With the **Legal Function & Compliance** of Harmont&Blaine ; meeting to be scheduled by email to the following address:
legal@pec.harmontblaine.it

Harmont & Blaine is committed to protecting those who report suspected or apparent violations of the Code in good faith from any intimidation or retaliation, pursuing those responsible with the disciplinary actions applicable from time to time.

8.4 Consequences of violating the Code of Ethics

Compliance with the provisions of the Code of Ethics must be considered an essential part of the contractual obligations imposed on employees, pursuant to and for the purposes of Article 2104 of the Civil Code.

Violations of the provisions of the Code of Ethics and/or the rules of conduct aimed at preventing the commission of crimes pursuant to Legislative Decree 231/01 by employees and managers will, therefore, be sanctioned according to legal procedures, based on the provisions of the respective

collective agreements in force, with sanctions proportionate to the seriousness of the violation and the repetition of the behavior.

With regard to stakeholders with contractual relationships with the Company, violation of the Code of Ethics may result in termination or withdrawal from the contract stipulated with them, by virtue of the inclusion of specific clauses to this effect in the respective contracts.

In relation to violations committed by the Company's directors, the Supervisory Body will inform the competent bodies (Board of Directors and Board of Statutory Auditors) so that the necessary or appropriate measures and initiatives required by law can be taken in the competent bodies.