

# Code of Business Ethics

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# EAGLES

Revisioni			
REV.	DATE	PARAGRAPHS Revised	DESCRIPTION OF THE REVISION
0	02.09.2024	----	New issue
1	07.10.2024	1	Replacement of the paragraph "Ethical Values" with "MISSION AND FUNDAMENTAL VALUES", expanding its content

	<h1>Code of Business Ethics</h1>	Doc. N°	<b>CE-01</b>
		Rev.	<b>1</b>
		Data	<b>07.10.2024</b>
		Pag.	<b>2 di 11</b>

## Summary

INTRODUCTION.....	3
1. MISSION AND FUNDAMENTAL VALUES .....	3
2. CRITERIA FOR EXTERNAL CONDUCT .....	5
2.0 The company aims to create value for its shareholders. ....	5
2.1 Relations with external partners. ....	5
2.1.1 Relationships with suppliers .....	5
2.1.2 Customer relations.....	5
2.1.3 Relations with institutions.....	6
2.1.4 Commercial relations with the public administration .....	6
2.1.5 Relations with political and trade union organizations .....	6
2.1.6 External relations .....	6
2.1.7 Relations with mass media and social media.....	6
3. CRITERIA FOR INTERNAL CONDUCT .....	7
3.1 Gifts and Presents.....	7
3.2 Relations with employees .....	7
3.2.1 Staff selection .....	7
3.2.2 Establishment of the employment relationship .....	7
3.2.3 Staff management .....	7
4. BEHAVIOUR AT THE WORKPLACE .....	8
4.1 Conduct.....	8
4.2 Mutual respect .....	8
4.3 Safety and health .....	8
4.3 Environmental protection.....	8
5. CONFLICT OF INTERESTS .....	8
5.1 General principles.....	8
5.2 Work outside the facilities .....	9
5.3 Use of internal information .....	9
6. VIOLATIONS.....	9
7. DATE OF ENTRY INTO FORCE .....	9
Annex A .....	10
ETHICAL ESCALATION POLICY (WHISTLEBLOWING) .....	10

	<h1>Code of Business Ethics</h1>	Doc. N°	<b>CE-01</b>
		Rev.	<b>1</b>
		Data	<b>07.10.2024</b>
		Pag.	<b>3 di 11</b>

## INTRODUCTION

EAGLES Engineering operates in the market with the aim of promoting employment, fostering professional growth opportunities, creating value for members, satisfying customers and valuing all the people who work there. This code expresses the commitments and ethical responsibilities in the conduct of business and activities undertaken by managers and employees and all those who directly or indirectly establish relationships on behalf of or in the interest of the group and individuals companies that are members of it.

## 1. MISSION AND FUNDAMENTAL VALUES

The ethical vocation of Eagles can be summarized in the following principles:

- create value for shareholders while respecting sound and prudent management;
- to pursue the interests of the company in accordance with internal laws and regulations, with fair and proper conduct;
- to take care of the client's interests;
- constant attention to the needs and necessity, even not economic-financial, of the territory in which we operate;
- To enhance the professional and personal growth of human resources;
- protect reputation, health and integrity, thereby avoiding even seemingly improper behavior .

In order to pursue this mission, EAGLES believes that the following are the fundamental values underlying the Code of Ethics:

- **Honesty**

Honesty is the fundamental principle of all activities and an essential element of business management.

- **Compliance with applicable laws and regulations**

Eagles is committed to comply with national and international laws and regulations and all generally accepted practices. If they are contrary to the principles of our law or subject to different interpretations, we will consult experts competent in this field.

- **Confidentiality of information**

The confidentiality of information received from third parties in its own possession is guaranteed, as well as compliance with the legislation on personal data. Anyone is obliged not

	<h1>Code of Business Ethics</h1>	Doc. N°	<b>CE-01</b>
		Rev.	<b>1</b>
		Data	<b>07.10.2024</b>
		Pag.	<b>4 di 11</b>

to use confidential information for purposes unrelated to the exercise of their business and in any case, not to disclose sensitive information without the explicit consent of the interested parties and confidential information without the authorization of Eagles.

- **Anti-corruption**

Eagles undertakes to implement all necessary measures to prevent and avoid corruption or conflicts of interest. You may not receive money, accept gifts or favours from third parties or make gifts or favours to third parties for the purpose of providing direct or indirect benefits to Eagles in excess of the normal rules of hospitality and courtesy.

- **Centrality of the person and prohibition of discrimination**

The Eagles aims to promote respect for the physical, moral and cultural integrity of the person in order to avoid conduct that violates the principles that govern its dignity. Eagles fights against all forms of discrimination based on age, sex, health status, nationality, political opinions and religious beliefs.

- **Against child labour**

Eagles does not want to use child labour and opposes its eventual use in all forms. Within the company, the “CCNL Metalmeccanico Confimi PMI” is applied, of which the guidelines are followed.

- **Against coercion**

Eagles is firmly against any form of forced labour. Any violation is punished according to the current legislation.

- **Health and safety, against abuse.**

Its employees are guaranteed safe and healthy working conditions, which ensure their physical and moral integrity. Acts and behavior of harassment, moral or mental abuse committed in a systematic, continuous and intentional manner such as:

- o Insulting, mocking, slandering or defaming colleagues or their family members;
- o intimidate;
- o deliberately prevent or hinder the performance of work;
- o systematically and unjustifiably devalue the results, to the point of actually debasing work;
- o Assign severely disqualifying tasks;

	<h1>Code of Business Ethics</h1>	Doc. N°	<b>CE-01</b>
		Rev.	<b>1</b>
		Data	<b>07.10.2024</b>
		Pag.	<b>5 di 11</b>

- o any other form of abuse.

EAGLES is committed to ensuring the health and safety of its employees and is committed to spreading a culture of safety, developing risk awareness and promoting responsible behavior by all staff.

- **Environmentally friendly**

Environmental sustainability is central to the Eagles' activity due to its territorial roots.

## 2. CRITERIA FOR EXTERNAL CONDUCT

### 2.0 The company aims to create value for its shareholders.

The disclosure to shareholders shall be truthful, clear and complete. A conduct contrary to these principles will be punishable. Information and communications addressed to shareholders are disclosed by the company's top management or by persons expressly delegated.

### 2.1 Relations with external partners.

Employees who have business dealings with third parties must conduct the relationship fairly and correctly. These principles apply to customers, suppliers, consultants and any person who carries out any activity for or on behalf of the company.

#### 2.1.1 Relationship with suppliers

The selection of suppliers and the formulation of conditions for purchasing goods and services are based on criteria of cost-effectiveness, quality and transparency, with equal opportunities for all suppliers. If the supplier, in carrying out its business, adopts behavior not in line with the general principles of this code, the company is entitled to take appropriate measures until the termination of the cooperation relationship. No pressure shall be allowed in the choice of suppliers which favours one supplier over another. You may not give or receive in any form, direct or indirect, offers of money or gifts for the purpose of obtaining personal benefits of any kind.

#### 2.1.2 Customer relations

The company pursues the objective of fully meeting the expectations of the customer and considers it essential that its customers are always treated in a fair and honest way and is

	<h1>Code of Business Ethics</h1>	Doc. N°	<b>CE-01</b>
		Rev.	<b>1</b>
		Data	<b>07.10.2024</b>
		Pag.	<b>6 di 11</b>

committed to guarantee its customers a service that meets an identical standard of quality and regularly monitor perceived quality.

### 2.1.3 Relations with institutions

The relations with the institutions are necessary for the development of the company's programs and they are exclusively reserved to the company officers assigned to these functions.

They are based on maximum transparency, clarity, correctness.

### 2.1.4 Commercial relations with the public administration

Relations with the Public Administration are managed with the utmost fairness, transparency and rigour. Any conduct leading to misinterpretation or ambiguity is not tolerated.

### 2.1.5 Relations with political and trade union organizations

The company does not make direct or indirect contributions to political parties, movements, political and trade union organizations, their representatives and candidates, except those due by applicable laws and regulations.

### 2.1.6 External relations

The society recognizes the primary role of clear and effective communication in external relations. Employees who are responsible for disseminating corporate information externally, in the form of speeches, conference attendance, publications or any other form of presentation, must comply with company regulations and receive prior approval from management or the assigned people.

### 2.1.7 Relations with mass media and social media

External communication is based on respect for the right to information. The communications must be truthful, clear, transparent, unambiguous or instrumental, in accordance with corporate policies and programs. Relations with mass media and social media are reserved exclusively to the Company's top management and/or the responsible corporate function. Employees must refrain from any formal or informal communication to the outside and must ensure that any questions raised by the media are communicated to the authorised people and/or the responsible officer.

	<h1>Code of Business Ethics</h1>	Doc. N°	<b>CE-01</b>
		Rev.	<b>1</b>
		Data	<b>07.10.2024</b>
		Pag.	<b>7 di 11</b>

## 3. CRITERIA FOR INTERNAL CONDUCT

### 3.1 Gifts and Presents

Employees may not, directly or indirectly, offer or receive gifts, gifts, money, payments, gifts of any kind. The gifts are exclusively intended to promote the company image. No gift is allowed that goes beyond the normal business practices, or in any way aimed at acquiring preferential treatment in the conduct of any activity related or connected to the company. In particular, any form of gift to public officials, auditors, counselors, mayor or their family members, which may affect the independence of judgment.

### 3.2 Relations with employees

The company protects and promotes the value of human resources in order to improve and increase the skills of each employee.

#### 3.2.1 Staff selection

The company evaluates the personnel to be recruited on the basis of matching the characteristics of the candidates with the profiles required by the business, under the full respect of equal opportunities. Take appropriate measures to avoid favoritism, nepotism or any form of clientelism.

#### 3.2.2 Establishment of the employment relationship

The company employs staff with regular employment contracts. No irregular work is permitted. When the employment relationship is established, each employee receives accurate information on: - characteristics of the function and the tasks to be performed; - legal and pay elements based on the current legislation; - safety standards and procedures to be followed at the workplace.

#### 3.2.3 Staff management

The company rejects any form of discrimination against its employees. Access to roles and assignments is established by considering skills and abilities. We favor Compatible with the efficiency of the company, flexibility in the organization of work that facilitates the management of maternity and in general the care of children are favored.

	<h1>Code of Business Ethics</h1>	Doc. N°	<b>CE-01</b>
		Rev.	<b>1</b>
		Data	<b>07.10.2024</b>
		Pag.	<b>8 di 11</b>

## 4. BEHAVIOUR at the WORKPLACE

### 4.1 Conduct

Each employee is required to perform their duties in a responsible, honest, diligent manner and in accordance with company policies, procedures and guidelines.

### 4.2 Mutual respect

The company promotes an internal climate in which employees interact with full mutual respect.

### 4.3 Safety and health

The company is committed to managing its activities in full compliance with the current legislation on prevention and safety at work and strives to ensure a healthy and safe working environment, by taking all necessary measures. In addition, the Company to give evidence of the centrality of this topic, has started the path to obtain ISO 45001 certification.

### 4.3 Environmental protection

The environment is a primary community asset that the Company wants to help safeguard. The Recipients of this Code contribute to the process of environmental protection, paying the utmost attention to avoid any abandonment, dumping and illicit release of materials and/ or waste; In addition, the waste and/or packaging is treated according to the specific requirements.

Again, given the importance of this topic, the Company has taken the path to obtain ISO 14001 certification.

## 5. Conflict of interests

### 5.1 General principles

The company forges relationships with its employees on mutual trust and loyalty. Employees must pursue, in the performance of their work, the objectives and business interests, avoiding in any way to put themselves in situations that conflict with the social interest.



	<h1>Code of Business Ethics</h1>	Doc. N°	<b>CE-01</b>
		Rev.	<b>1</b>
		Data	<b>07.10.2024</b>
		Pag.	<b>9 di 11</b>

## 5.2 Work outside the facilities

Employees, collaborators, must avoid all activities that are in conflict of interest with the company, with particular reference to personal or family interests that could affect independence in carrying out the activities assigned to them with risks to the pursuit of the best business interest. Therefore, each employee is required to report situations of conflict of interest.

## 5.3 Use of internal information

Employees who, in the normal course of their business activities, become aware of confidential information concerning the Company may not use it for personal, private, economic purposes. Such uses, in addition to being a moral and ethical issue, are legally punishable.

## 6. Violations

In the event of a violation of the provisions of the Code of Ethics, appropriate sanctions will be taken in line with the provisions of national collective labour agreements. Each employee shall report any information regarding violations of the Code to his or her direct supervisor. If, for a justified reason or due to the opportunity, it is not advisable to refer directly to one's superior, the employee will be responsible for communicating directly with the CEO and/or the Board of Directors. All requests will be given a prompt response without any risk of the employee suffering any form, even indirect, of retaliation. Anyone who reports alleged violations of the Code of Ethics not in good faith will be sanctioned under the same.

## 7. Date of entry into force

This Code of Ethics comes into force upon its approval by the Board of Directors. Any subsequent modification or addition must be approved by the Board of Directors.

	<h1>Code of Business Ethics</h1>	Doc. N°	<b>CE-01</b>
		Rev.	<b>1</b>
		Data	<b>07.10.2024</b>
		Pag.	<b>10 di 11</b>

## Attachment A

### ETHICAL ESCALATION POLICY (WHISTLEBLOWING)

In order to promote a corporate culture of good behaviour and a good system of corporate governance, Eagles Engineering s.r.l. has adopted a policy that regulates the reporting of unlawful conduct or actions or omissions in the performance of work that result in or may cause damage or prejudice to the Company and/ or its employees and which are :

- 1) Illegal, unfair, immoral;
- 2) In violation of laws and/or regulations;
- 3) In violation of the internal regulations of the Company.

The procedure incorporates what is provided for by Legislative Decree 10th March 2023, n. 24 (the "Whistleblowing Decree") of "implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council, of 23rd October 2019, concerning the protection of persons reporting infringements of Union law and laying down provisions for the protection of persons reporting infringements of national rules", which regulates the protection of persons who report infringements of national or European Union legislation that are detrimental to the public interest or integrity of the public administration or private body, which they have come to know in a public or private working environment.

In this way, Eagles Engineering S.r.l. intends to combat the occurrence of any illegal or otherwise contrary conduct to the Ethical Code and conduct, such as fraud, danger or serious risk that may harm Customers, Colleagues, or the same reputation of Eagles Engineering S.r.l. Eagles Engineering S.r.l. encourages all staff to report any conduct that is unlawful or contrary to the Ethical Code and conduct, which they become aware of due to their relationships with Eagles Engineering S.r.l.

Eagles Engineering S.r.l. does not tolerate threats or retaliation of any kind against the reporting person or those who have cooperated in the activities of verifying the validity of the report. Eagles Engineering S.r.l. guarantees the anonymity of the informer, even in case of general indications and reserves the right to take appropriate action against anyone who takes or threatens to take retaliatory measures against those who have submitted alerts.

 <b>EAGLES</b> ENGINEERING PRESSOFUSIONE ZAMA	<h1>Code of Business Ethics</h1>	Doc. N°	<b>CE-01</b>
		Rev.	<b>1</b>
		Data	<b>07.10.2024</b>
		Pag.	<b>11 di 11</b>

It is the responsibility of the reporter to make good faith reports: reports that are manifestly false or entirely unfounded; opportunistic and/or made for the sole purpose of harming the reported person or persons otherwise affected by the report will not be taken into account.

The Company has identified in the Human Resources Manager the person entitled to receive reports, the responsible for the internal reporting system (Recipient).

The report can be addressed to the recipient in the following ways:

- a) written form: by postal service with registered letter at the Company's registered office, inserting the report in two closed envelopes, including, in the first, the identification data of the Reporting Person, together with an identity document; in the second, the subject of the report; both envelopes must then be inserted into a third envelope bearing, on the outside, the words "Confidential/ Personal to the Head of Human Resources;
- b) oral form: verbally, by declaration made to the recipient and recorded by the latter on a device suitable for storage and listening or by full transcription. In the case of a transcription, the reporter may verify, correct or confirm the content of the transcription by subscribing to.

If the report concerns the Receiving Entity or in all cases where the Reporting Party deems it appropriate, the Reporting Party may send the report directly to the A.N.A.C. or to other competent authorities, as provided by law. The operational instructions for registration in the dedicated system and the terms and technical rules for transmission of the alert to A.N.A.C. are available on the website: [www.anticorruzione.it](http://www.anticorruzione.it).

Information on this Procedure is made accessible and available to workers and accessible to all in the workplace ( notice board).