



K A M P O S

**EMPLOYMENT POLICY  
COMPANY CODE OF CONDUCT**

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## **COMPANY DESCRIPTION**

The company was born in 2019 in Costa Smeralda, Sardinia (Italy), in the heart of the Mediterranean Sea, led by a young Italian entrepreneur with a group of friends from all over the world. The brand name KAMPOS comes from "Hippo Kampos", the Greek name for "seahorse", a sacred creature in Greek and Roman cultures that embodies strong emotions and intuitions, considered a symbol of power, authority, and good luck.

## **CORE VALUES**

The company is committed to promoting production processes that respect environmental integrity, to provide sustainable products and results that are always aimed at preserving the conditions of well-being of the environment. As a socially responsible company, the brand takes responsibility for making a difference around the world.

## **EMPLOYMENT POLICY**

### **1. Scope**

This Employment Policy applies to all employees regardless of their employment contract or classification.

### **2. Company commitment and expectations**

The company carries out its business in an ethical manner, and informs its conduct towards employees and collaborators in general, the organisation, the brand and customers, with the values of integrity, dignity and respect. It also promotes open communication and freedom of expression.

All personnel are required to observe fair, transparent and legal conduct, and to promote a well-organised, respectful and collaborative environment.

### **3. Definition of Employment Policy in KAMPOS**

The Employment Policy summarizes the employer's expectations useful for promoting the ethical dimension of the company; it outlines the fundamental values which the behavior and work performance of the entire company team must comply with, in order to

- promote the stability and continuity of the production organization, and efficient management also from a commercial point of view,
- ensure uniformity in decision-making and operational procedures,
- clarify functions and responsibilities,
- guidance in performance evaluation and in establishing spheres of responsibility,
- strengthen the position of employees in awareness of the rights and duties associated with the employment relationship.

### **4. Equal Employment Opportunity**

The company respects equal employment opportunities for all; this policy applies to all aspects of the employment relationship, including recruitment, hiring, training, job assignment, promotion, transfer, termination, and wage and salary administration.

### **5. Child labor and forced labor policy**

The company prohibits and condemns both child labor and forced labor. The company does not employ workers under the age of 15 (or any other legal minimum working age set by International Labor Organization Convention No. 138) and does not hire workers who are in debt or otherwise obligated to the company.

#### **6. Professional Development Policy**

The company is committed to providing employees with ongoing training on key job roles and responsibilities.

#### **7. Non-Discrimination Policy**

The company prohibits discrimination based on ethnicity, national origin, sex, age, physical characteristics, social origin, disability, union membership, religion, family status, pregnancy, sexual orientation, gender identity, or on any other criterion potentially suitable for discriminate against people.

The company guarantees each individual the right to work in a professional environment that promotes equal employment opportunities and is free from discriminatory practices. Therefore, the Company also expects every employee to work together to create an inclusive and supportive work environment that respects diversity and promotes equal treatment for all.

#### **8. Workers' right to collective bargaining and freedom of association**

The company respects the rights of its employees to freely associate, join trade unions, participate in works councils and engage in collective bargaining.

#### **9. Abuse and Harassment Policy**

The company guarantees its employees a workplace free from harsh and inhumane treatment, without sexual harassment and/or abuse, corporal punishment or torture, mental or physical coercion, verbal abuse or threat of such treatment.

Conversely, the company does not tolerate any harsh and inhumane behavior even from employees, and expects them to act with dignity and mutual respect.

#### **10. Open Doors and Grievance Policy**

The company implements the "open door" policy and takes care of the concerns and problems of the employees. The company values every employee and is committed to providing a positive work experience. Employees are encouraged to report any workplace concerns or problems they may have or know of to their supervisor or the finance department.

Employees have the right to raise grievances respectfully and constructively. Therefore, the company encourages its employees to communicate their complaints, to follow the appropriate procedures in order to avoid conflicts, to help resolve complaints appropriately with correctness and transparency.

#### **11. Safety and health at work**

The company takes all reasonable precautions to ensure a safe working environment for employees. Safety measures and rules are in place for the protection of all employees, but the collaboration of personnel is also required in order to prevent accidents and guarantee a healthy workplace.

In the event of an injury, employees must notify their supervisor and the finance department immediately.

## **12. Economic treatment - General**

The remuneration of each employee complies with applicable national wage laws. Salaries are adjusted according to the country's inflation.

From the beginning of the contract, all employees (both full-time and part-time) are made part of the benefits offered by the company, in compliance with the rules and procedures.

In particular, the company provides for a system of disbursement of bonuses in favor of senior employees, as well as economic incentives based on budget results, for sales personnel.

## **13. Corporate bonuses**

The company is committed to rewarding employees (whether full-time, part-time or seasonal) based on their performance and company results.

The following bonus and rewards policy cannot be waived by any collateral agreement between the employee and the line manager.

Bonuses can be discretionary or non-discretionary:

- Discretionary Bonuses are determined at the sole discretion of the company. They are not a promise to employees and the company does not guarantee that anyone will receive them (for example, KAMPOS may pay a bonus to reward an employee who has shown exemplary performance at a given time);
- Non-discretionary Bonuses are promised or announced to employees and guaranteed to those who meet the criteria set for the bonus (for example: KAMPOS can promise to pay non-discretionary bonuses to reward the Team for achieving specific objectives).

## **14. Discretionary Bonus**

KAMPOS may award flat-rate bonuses (one-off bonus payments) to employees who achieve exemplary performance. The company defines "exemplary performance" as:

- exceeding both financial and non-financial objectives of the corporate area;
- the execution of additional tasks compared to those foreseen;
- serve as a good example of professional behavior to other employees, including but not limited to teamwork, leadership and ethics.

The supervisor identifies and recommends exemplary employee performance in a formal written document addressed to Human Resources and the Department.

Human Resources:

- evaluate the recommendations based on the available budget and forward them to the CEO for approval and determination of the amount of the bonus that the employee should receive;
- send a formal letter to the employee who has achieved exemplary performance;
- communicate with the finance department to arrange the timing of bonus payments.

## **15. Year-End Bonus - Non-discretionary bonus**

KAMPOS will award a year-end bonus to each employee if the following conditions are met:

- the company has met or exceeded its annual financial goals and objectives;
- the employee has remained in service for the entire period being assessed;
- the employee has not received disciplinary warnings.

The company will pay bonuses according to this tiered system:

- Directors are entitled to receive 1,000 EURO;

- the Chief Responsible (including Store Managers) are entitled to receive 750 EURO;
- Managers (including Sales Assistants) are entitled to receive 500 EURO;
- interns are entitled to receive 200 EURO.

### **16. Specific incentive scheme for Sales Team**

The sales team (full-time, part-time and seasonal employees) is entitled to receive a prorated bonus of 2% of total sales made personally (as registered on Shopify). The bonus will be calculated monthly and paid the following month.

All bonuses are taxable and will be added to the employee's paycheck.  
KAMPOS may change this policy and bonus plans from year to year

### **17. Discount Policy**

In order to protect brand equity and product value over time, as a general rule KAMPOS does not offer discounts. KAMPOS does not take part in any promotional activity directly or indirectly (through partners).

There are the following exceptions:

- **Employee discount:** 40% discount on the recommended price for all KAMPOS employees/collaborators. You need to register the sale (with first/last name) in Shopify.
- **Friends and family discount:** 30% off the recommended price. However, the company strictly requires the following necessary information to be uploaded to Shopify: person's first name, last name, email address. However, the approval of the sales manager and/or the managing director is required.

Neighborhood shop staff are also entitled to a 30% discount.

- **VIP discount:** 10% discount for famous people (Artists, Social Media influencers, Brand ambassadors, etc.) and/or private customers who spend more than €1,000.00 on a single receipt. For VIP customers it is always preferable to give a Mediterranean Myrtle Fragrance EDP as a gift, rather than applying a 10% discount.

### **18. Expense Reimbursement Policy**

The expense reimbursement system applies to all employees who have an employment relationship with KAMPOS ITALIA SRL Società Benefit. It includes

- travel expenses,
- the cost of the meal,
- accommodation costs,
- other expenses.

### **19. Travel Expenses**

Business travel is understood to mean any short-term stay away from the employee's home in execution of a work assignment, while maintaining their usual place of work.

The destination reached, the company visited and the purpose of the trip must be specified on the expense claim form. Travel destinations must be reached using a direct route. The employer will reimburse the costs incurred in accordance with this regulation.

If the employee plans to combine a business trip with a private purpose, this must be notified in advance to the manager and the finance department. In this case, only 50% of the travel expense will be reimbursed. Any extra non-commercial expenses resulting from the combination of a business trip with private purposes will be borne by the employee.

Expenses for hotel, food, etc. are not reimbursed. for carers who are not in an employment relationship with the employer.

### **19.1. Reimbursement of travel costs**

If the business trip begins or ends directly at the place of residence, only travel expenses between the destination and the place of work are reimbursed.

The journey from the place of residence to the place of work is not included in the scope of the

### **19.2. Travel by train**

For domestic and foreign business travel, 2nd class should generally be used. For longer journeys or if the travel time is also used for business purposes, it is also possible to travel in 1st class, subject to approval by the superior or the Finance Office.

### **19.3. Travel by tram and bus**

Employees will be reimbursed for tram/bus travel expenses incurred during business travel, provided that a preferential fare card is not available through the employer.

### **19.4. Travel by plane**

For journeys of up to four hours, economy class should usually be booked. For all other flights, business class can be booked. Exceptions require the written approval of the superior and must be motivated.

### **19.5. Taxi**

Generally, public transport should be used. However, in the event of inconvenient journey times, with poor transport links and larger amounts of luggage, taxis can be used for short-distance journeys.

### **19.6. Rental car**

Generally, public transport should be used. Rental cars may only be used if this results in better use of time and/or cost savings; moreover, the employee is required to verify that adequate insurance coverage is guaranteed. Middle class cars must be used as a priority.

### **19.7. Use of private car**

Generally, public transport should be used. Private cars may be used for business trips if this results in significant time and/or cost savings, or if the use of public transport is unreasonable. The fines will be paid by the employee.

### **19.8. Mileage reimbursement**

As a general rule, travel expenses from the place of residence to the place of work are not reimbursed.

When reimbursing travel expenses with its own car, the company strictly follows the following rules and procedures:

- mileage reimbursements are valid **ONLY** if the trip is aimed at carrying out work operations and activities;
- mileage reimbursement requests are not valid if the employee is based in the same municipality as the place of travel.

(Example: if an employee works in an operational headquarters in OLBIA, journeys within San Pantaleo, Porto Rotondo and Olbia Airport cannot be claimed as they are part of the same municipality).

Mileage reimbursement requests received after two months from the date of the activity or operation cannot be claimed.



Reimbursement generally takes place in the following month and therefore employees are required to send the relative form by the end of the relevant month or at the latest until the 3rd day of the following month.

Below are the following examples of the kilometer that could be reimbursed:

Olbia to Porto Cervo / Porto Cervo to Olbia = 29.1 KM

Olbia to Porto Rotondo / Porto Rotondo to Olbia = 16.8 KM

Olbia to San Pantaleo / San Pantaleo to Olbia = 20.3 KM

Olbia to Porto Rafael / Porto Rafael to Olbia = 39.6 KM

Porto Rotondo to Porto Rafael / Porto Rafael to Porto Rotondo = 43.8 KM

Porto Rotondo to San Pantaleo / San Pantaleo to Porto Rotondo = 18.4 KM

Porto Rotondo to Porto Cervo / Porto Cervo to Porto Rotondo = 28.2 KM

Porto Cervo to San Pantaleo / San Pantaleo to Porto Cervo = 15.2 KM

Porto Cervo to Porto Rafael / Porto Rafael to Porto Cervo = 34.7 KM

Porto Rafael to San Pantaleo / San Pantaleo to Porto Rafael = 26.8 KM

Forte Dei Marmi to Santa Margherita / Santa Margherita to Forte Dei Marmi = 109 KM

Forte Dei Marmi to Alassio / Alassio to Forte Dei Marmi = 225 KM

Santa Margherita to Alassio / Alassio to Santa Margherita = 126 KM

Mileage reimbursements must be accurate, reasonable and the reimbursement calculation must be made on the basis of ACI rates.

The form for declaring the data of the personal car used for the refund request is available at the Finance Office.

Any exceptions to this reimbursement policy must be communicated and approved in writing/official email by the Chief Executive Officer and must be sent to the head of the Finance Office.

## **20. Cost of meals**

For meals away from home during business trips, the actual expenses will be reimbursed through shopping vouchers.

The following guideline values must not be exceeded:

- breakfast (with departure before 7:30/with previous overnight stay and if breakfast is not included in the hotel costs) € 10.00;
- lunch € 20.00;
- dinner €35.00.

## **21. Overnight hotel expenses**

Middle-class hotels should generally be selected for overnight stays. In the event that a booked hotel is no longer to be used, the employee is responsible for prompt cancellation.

## **22. Other costs**

If the trip lasts more than a week, the cost of washing clothes will also be reimbursed.

## **23. Overseas Business Travel Precautions**

For business trips abroad, the employer bears the costs for the necessary visa, for medical devices and vaccinations in general. Employees must be insured against illness and accident abroad.

## **24. Loss/Damage to Private Property**

The company declines all responsibility for personal items damaged or lost during a business trip. In the event of unforeseen events not attributable to the employee, any compensation will be decided on a case-by-case basis.

#### **25. Cash theft**

Cash is not insured against theft and the company assumes no responsibility.

#### **26. Holiday Cancellation Costs**

If Employees need to rebook or cancel approved vacation for business travel purposes, the Employer will cover the related costs, if they are not already covered by a third party.

#### **27. Currency exchange**

Currency exchange abroad can only take place at official banks or exchange offices. Receipts must be attached to the expense report.

#### **28. Overtime**

During business trips (Monday to Friday), no overtime compensation is due. If the business trip were to take place partially on the weekend, the relative time will be subject to compensatory rest, after consultation with the superior.

#### **29. Final provision**

Business travel must be conducted on the basis of efficiency. Your manager or the Finance Department will be responsible for approving the business trip, as well as reviewing the resulting expenses. As a general rule, all expenses will be reimbursed after the expense event and against an original voucher.

The disbursement of the expenses generally takes place in the following month, together with the payment of the salary.

The prepayment request must be approved by the manager and/or the finance department.

#### **30. Work From Home**

Employees are only allowed to work from home if their duties allow it; therefore, those who perform tasks that require direct physical contact with customers are not considered suitable for teleworking.

Employees who do most of their work on computer systems can work remotely if:

- their tasks can be performed using basic hardware and software,
- collaboration with the team you belong to will not be made difficult,
- the employee will have demonstrated that he is reliable, disciplined and motivated.

Reasons that may justify working from home or telecommuting include (but the list is not exhaustive):

- parenting,
- bad weather conditions,
- emergencies in general,
- medical reasons,
- work-life balance,
- excessive distance on the way home/work.

Employees can work from home:

- full time,

- only on certain days, dividing your time between being in the office and working remotely. Home working can be occasional, temporary or permanent and must follow company approval procedures.

### **30.1. Work from home rules**

Even in the case of remote working arrangements, all company policies regarding conduct, confidentiality and sick leave must continue to apply.

Employees must follow assigned work schedules, ensure they meet deadlines, uphold high-quality standards, and submit daily reports. While some flexibility is allowed, the employee should work within set hours as much as possible, based on the requested and stated number of working days and hours per week.

### **30.2. Communication**

Employees must be available according to their working hours from Monday to Friday. They are required to update their supervisor at least once a day.

Any correspondence from a colleague or client should be answered as quickly as possible.

Once a week there is a company meeting with the supervisor.

### **30.3. Procedures for submitting the work from home application**

In order to work remotely, employees must submit a request to their supervisor via email, text message, or any other form of communication.

The supervisor will approve the request considering all the elements mentioned above.

The worker prevented from reaching the workplace due to unforeseen events (adverse weather conditions, transport strikes, etc.), must submit their request to be able to work from home as soon as possible for examination and approval by the supervisor.

## **31. Professional Conduct**

The company expects its employees to adhere to a standard of conduct based on integrity and legality, respect, courtesy and attention to the feelings and needs of others, to promote the creation of a safe, comfortable and productive work environment; to this end, the fullest cooperation of employees with each other and with the supervisor is required.

Employees are required to act in a professional and responsible manner, must seek to achieve the assigned work objectives and must always act with diligence and consideration of the instructions received from the supervisor or other superior figures.

Supervisors and employees must interact with mutual respect and common courtesy.

The use of earphones during sales activities is strictly prohibited for the sales team. Furthermore, the use of mobile phones for personal purposes is NOT permitted during working hours.

## **32. Smoke, Drug and Alcohol Free Environment**

Employees are prohibited from smoking and from consuming, distributing, possessing and selling controlled substances while on duty. In addition, employees may not be under the influence of any controlled substances, such as drugs or alcohol, while at work, on Company premises or engaged in Company business.

Exceptions to this policy are over-the-counter drugs and those taken on the basis of an appropriate prescription.

## **33. Dress code**

Personal care and decent clothing reflect the company's image. During the performance of the service, employees are required to dress appropriately and in keeping with their job position, according to the supervisor's instructions. It is mandatory for the sales team to wear a uniform consisting of a white shirt/T-shirt, blue trousers and white sneakers.

### **34. Corporate Property**

The assets owned by the company can be used exclusively for company purposes and in the function for which they are intended; private use or outside the workplace is not permitted, unless authorized in advance.

In the event of termination of employment, employees are required to return the company assets in their possession.

### **35. Confidentiality of information**

Employees have a duty to protect Company confidential information and to use it only appropriately; they must help ensure that all business partners' privacy and intellectual property rights are protected.

### **36. Financial reporting**

All of the Company's transactions must be duly recorded so as to enable the preparation of financial statements which are clear and conform to generally accepted accounting principles. No false or misleading entry may be made in the Company's books and records for any reason, and no employee may enter into any agreement that results in such a prohibited act.

No undisclosed or unrecorded fund or asset of the Company may be incorporated for any purpose. No payment on behalf of the Company (including cash) may be made without adequate supporting documentation or with the intention that such payment (or even part thereof) is to be used for any purpose other than that described by the documents a payment support.

All employees at all levels are expected to strictly implement and follow these policies.

### **37. Cash management**

The company strictly follows the following rules and procedures in withdrawing cash and depositing cash receipts from the store:

- the Store Manager of each store will be responsible for cash management. In the event of cash in hand for an amount exceeding 1,000 euros, the Store Manager will be the only person authorized to withdraw the money from the store and deposit it directly into the company's current account at **INTESA SANPAOLO SPA:**

**IBAN: IT1810306901626100000075904**

**SWIFT CODE: BCITITMM**

**NAME OF THE BENEFICIARY: Kampos Italia Srl**

**BANK ADDRESS: Piazza Cordusio, 4 - 20123, Milan, ITALY**

- Once the money has been deposited, the Store Manager is required to send an official email to [accounting@kampos.com](mailto:accounting@kampos.com) with the subject: CASH DEPOSIT/CASH DEPOSITED (date/data) attaching the receipt of the payment made.

- The managing director or finance department will confirm receipt once the company account has been credited.

Exceptions:

In addition to the Store Manager in charge, the only persons authorized to withdraw cash directly from the points of sale are the Chief Executive Officer and the Finance department;

each withdrawal made must be accompanied by the attached document and can be signed electronically.

### **38. Duty of loyalty and prohibition of unfair competition**

Company policy prohibits any practice that may limit or distort fair commercial competition. Consequently, employees cannot agree (formally or informally) with competing companies for:

- negotiate various commercial conditions;
- limit or control production, marketing, technology, development or investment;
- manipulate or divide markets or sources of supply;
- participate with fictitious offers in tenders or any other form of competition for offers;
- limit or restrict market access and freedom of competition for other companies;
- apply unequal conditions for services equivalent to commercial ones with partners, thus creating a competitive disadvantage;
- condition the signing of acceptance contracts by the shareholders for ancillary obligations which, by their nature or on the basis of commercial use, have no connection with the object of such contracts.

It is also forbidden to:

- embezzlement of customers of the company using the relationships established with these customers within the scope of the function already performed in the company,
- recruit employees of the company for the purpose of creating a competing company or the mere disorganization of work,
- take actions that damage the legitimate interests of consumers or carry out other operations in violation of the duties of loyalty provided for by Art. 2105 of the civil code

### **39. Governance and anti-corruption**

The Company has zero tolerance for bribery.

Employees are strictly prohibited from directly or indirectly offering securities to government officials and business partners to secure an improper advantage.

The company prohibits payments, offers to pay and the giving of any goods directly or indirectly for the purpose of influencing or obtaining improper business or personal advantages.

Third parties may only be engaged to perform tasks that help commercial interests provided that:

- expenses are reasonable;
- all provisions are clearly documented;
- the agreements comply with company policies.

### **40. Restrictive Third Party Agreements**

The Company does not tolerate activities aimed at obtaining an unfair competitive advantage. No employee may engage in any activity that violates any valid restrictive agreements entered into for the benefit of any third party, nor may he, directly or indirectly, use or disclose any third party's confidential information or trade secrets obtained while employed or associated with such third party.

### **41. Acceptance of Benefits**

It is the policy of this Company to prohibit all employees from soliciting or accepting any advantage from any person who does business with the Company (eg, customers, suppliers, contractors).

"Advantage" means:

- any gift, loan, fee or commission, whether in cash or otherwise;
- any office, employment or contract;
- any payment, discharge or liquidation of loans, obligations or other liabilities, in whole or in part;
- any other service or favour, including protection from any sanction or penalty suffered or from any action or proceeding of a disciplinary, civil or criminal nature, already activated or not;
- any offer, undertaking or promise, conditional or unconditional, of any benefit pursuant to any of the preceding paragraphs.

Each employee undertakes to:

- not to solicit, accept, offer, promise or pay a bribe, either directly or through a third party. This includes "facilitation payments";
- not accept transport, travel expenses or accommodation for non-business trips;
- do not offer or accept donations for parties, including farewell parties;
- not solicit or accept personal discounts that are not available to all employees or available to the public;
- not offer or accept personal discounts or refunds deriving from company purchases;
- not offer or accept excessive or inappropriate meals or entertainment;

In general, an amount that exceeds the ordinary expenditure for a normal daily meal will be considered excessive.

In any case, employees must refuse the offer if acceptance could be perceived as contrary to the interest of the company, or of the company, or lead to complaints of bias or impropriety. Any gifts provided should not give the appearance of unduly influencing, obliging the recipient or providing an improper advantage to the company. Gifts or entertainment must not adversely affect the company or the recipient's business, and gifts must be offered openly. The gift or entertainment must be accurately accounted for in the employee's expense report and in the company's books and records.

Employees who are offered any of these gifts should seek advice and approval from their supervisor or the finance department. Any gifts voluntarily given to employees in their official capacity are considered gifts to the Company and should not be accepted without authorization.

Your supervisor or the finance department will maintain appropriate records of applications and permits.

Each authorization will indicate:

- the name of the applicant;
- the occasion of the offer;
- the nature and estimated value of the gift,
- if the applicant has been granted authorization to keep the gift or if other indications have been provided for its correct management.

Permits must be signed and dated by both the manager or the finance department and the applicant.

## **42. Conflict of Interest**

A conflict of interest situation occurs when the "private interests" of employees compete or conflict with the interests of the Company.

"Private interests" include both the financial and personal interests of employees or their relatives, including family and close relatives, personal friends, clubs and companies to which they belong, as well as anyone to whom the employee owes a favor or obligated in any way.

Examples of conflict of interest situations

- the employee has a financial interest in a company in the process of incorporation and is considered for selection as a supplier of goods or services to the company;
- the employee accepts frequent gifts from the company of suppliers or contractors.

Employees must avoid using their official position or any information made available to them in the performance of their duties for the benefit of themselves, their affiliates or any other person with whom they have personal or social ties. They must avoid putting themselves in a position that could lead to an actual or perceived conflict of interest with the Company.

Failure to prevent or disclose any conflict of interest may result in complaints of favouritism, abuse of authority or even allegations of corruption.

#### **43. Abuse of official position**

Employees who abuse their official position for personal gain or to benefit their relatives or friends are subject to disciplinary or even criminal action.

Examples of misuse:

- the employee responsible for the selection of suppliers who gives an undue favor;
- leak information in favor of a relative's company in order to obtain an unfair advantage.

#### **44. Handling of classified or proprietary information**

Employees are prohibited from disclosing confidential or proprietary information without authorization.

Employees who have access to or control this information must at all times provide adequate safeguards to prevent its misuse or misuse.

Examples of misuse:

- disclosure of information in exchange for monetary rewards,
- or use of information for personal interest.

It should also be noted that the unauthorized disclosure of any personal data may lead to a violation of the applicable legislation on *privacy*.

#### **45. External use**

Employees wishing to undertake paid outside work, including part-time work, must seek written approval (dated and signed) and guidance from their manager and the finance department before accepting the job.

Approval will not be given if the outside work is deemed to conflict with the company's interests and values.

#### **46. Compliance with the Code**

It is the personal responsibility of each employee to comply with this Code of Conduct and to sign a copy upon hiring.

Any interpretative doubts or problems encountered, as well as any suggestions for improvement, must be addressed to the direct superior or to the Finance Office.

#### **47. Sanctions**

An employee who violates any provision of the Code will be subject to disciplinary action and sanctions in accordance with labor law.

#### **48. Reporting**

Employees are responsible for promptly reporting any violations of the Code to the Company. The Company has put in place an appropriate specific mechanism through private emails to allow employees to address communications to their immediate superior or to the Finance Office with the maximum degree of trust and confidentiality.

Employees will not be subject to disciplinary action or retaliation in any way for reporting violations in good faith.

Retaliation against any employee for reporting policy violations or for witnessing, witnessing, or participating in any inspection is strictly prohibited.

Any employee who believes they have been subjected to or witnessed retaliation must immediately report the alleged retaliation to their line manager or the Finance Department.

Your immediate and financial manager will handle day-to-day compliance matters, including:

- receipt, review, investigation and resolution of doubts and reports regarding the matters described in this Code;
- interpret and provide indications on the meaning and application of this Code;
- periodically report to managers on the implementation and effectiveness of this Code and other compliance issues, recommending any updates or changes to this Code deemed necessary or appropriate.

#### **49. Validity**

This Employment Policy/Code of Conduct will come into force on 1 May 2020.

Updated March 7, 2024.

#### **50. Acceptance and receipt of the Employment Policy/Code of Conduct**

I hereby confirm that I have received the Employment Policy/Code of Conduct from KAMPOS ITALIA SRL Società Benefit. I understand and agree that it is my responsibility to read and comply with the manual's policies and guidelines. I confirm that I understand that if I have any questions about the guidelines set out in this Employment Policy, I should speak to my supervisor and/or finance department.

Printed Date and Name of employee

**TO BE INCLUDED IN THE EMPLOYEE'S PERSONAL PROFILE/FILE**