

CODE OF CONDUCT

INTRODUCTION

Since its founding, Dielle S.p.a. has recognized the importance of acting ethically, in accordance with the values that characterize such conduct, aware of the social role an organization must represent.

Thanks to this approach, Dielle S.p.a. is able to contribute to the processes of inclusion and overall sustainability, aware of playing a primary and significant role in the market, economic development, and community well-being. Ethics, integrity, and fairness are fundamental pillars of our market success, our reputation, and our transparent relationships with our stakeholders. These principles are promoted daily through our work style, which aims to earn the trust of our customers, suppliers, and stakeholders. Dielle S.p.A. is committed to significantly contributing to social development and environmental protection by ensuring sustainable service.

Aware that the current times are marked by major changes and uncertainty generated by the international geopolitical situation that is affecting economic and financial structures and socio-political systems, and that cultural, linguistic, and religious pluralism are challenges that will also characterize the future of organizations, we require all executive bodies, managers, employees, and stakeholders with whom we operate to respect the principles expressed in this Code of Ethics, which the Administrator has decided to adopt as a founding element of her Corporate Governance.

The Code of Ethics (hereinafter the "**Code**") represents an essential element of the Company's internal control system. Through this Code, Dielle S.p.a. intends to affirm, in accordance with the values of loyalty and honesty and maintaining an efficient and productive corporate identity inspired by the profound values of collaboration and solidarity, the principles and rules of conduct that the "Recipients" (directors, supervisory bodies, management, all employees, suppliers, consultants, partners, and those who have direct or indirect, permanent or temporary relationships with Dielle S.p.a.) are required to comply with in carrying out their activities. The values and ethical principles contained in the Code also aim to address current complex social challenges as well as achieving the objectives defined by the United Nations regarding sustainable development and human rights.

Dielle S.p.a. will strictly monitor compliance with the Code of Ethics, establishing adequate information, prevention, and control tools and ensuring the transparency of operations and conduct. It will also intervene, where appropriate, with corrective actions using the checklists provided for in the Organizational Model pursuant to Legislative Decree 231/2001.

The Code of Ethics also constitutes the primary foundation of the Organizational Model adopted by the Company in accordance with the provisions of Legislative Decree 231/2001 (administrative liability of companies and entities for criminal acts), of which it is an integral part.

Who does it apply to?

All Recipients are required to know and respect the principles and rules of conduct set forth in the Code, operating with integrity and in compliance with applicable laws and regulations. Knowledge and compliance with the Code by all Recipients are essential to ensuring the transparency and integrity of the Company and preventing the commission of crimes, irregularities, or unlawful acts. Under no circumstances may the belief of acting for the benefit or in the interest of the Company justify or encourage, even in part, the adoption of behaviors that conflict with the principles and rules of conduct contained in the Code.

1. GENERAL PRINCIPLES

1.1– Recipients

The "Recipients" are the individuals to whom the provisions of this Code of Ethics apply, identified as the Sole Director, all the Company's employees, and all those who, directly or indirectly, permanently or temporarily, establish relationships with Dielle S.p.a. itself, or, in any case, work to pursue its goals and objectives, in all the countries in which the company operates.

The activities conducted by Dielle S.p.A. are aligned with the principles of fairness and transparency. To this end, transactions between the various corporate entities comply with criteria of substantive and procedural fairness, according to pre-established principles of conduct for their implementation, which are adequately disclosed to the market.

In setting corporate objectives, the Administrator is inspired by the principles contained in the Code.

Dielle S.p.a. employees, in compliance with the law and applicable regulations, align their actions and behaviors with the principles, objectives, and commitments set forth in this Code.

All actions, transactions, and negotiations performed, and in general, the conduct of Company employees in carrying out their work activities, are inspired by the utmost correctness in management, completeness and transparency of information, formal and substantive legitimacy, and clarity and truthfulness in accounting records in accordance with applicable laws and internal procedures.

Each employee must provide work contributions appropriate to their assigned responsibilities and recognized professionalism, and must act in a way that protects the prestige and image of Dielle S.p.a.

Each Recipient is required to know the Code of Ethics, to actively contribute to its implementation and to report any shortcomings to the relevant function (Management, Administration - Human Resources, Supervisory Body).

To ensure full compliance with the Code of Ethics, each employee, if they become aware of situations that, actually or potentially, may represent a significant violation of the Code of Ethics, must promptly report them to their direct superior and to one of the relevant bodies referred to in point 1.6 below or use the Whistleblowing channel referred to in paragraph 8.

1.2 - Commitments of DIELLE S.p.a.

Dielle S.p.a. also ensures through the designation of specific functions ("Reference Bodies"):

- the widest dissemination of the Code among the Recipients;
- updating the Code in order to adapt to the evolution of civil awareness and regulations relevant to the Code itself;
- carrying out checks on any reports of violations of the provisions of the Code;
- the evaluation of the facts and the consequent implementation, in the event of a confirmed violation, of adequate sanctioning measures;
- that no one may suffer retaliation of any kind for having provided information on possible violations of the Code or the relevant regulations.

1.3 - Obligations for all employees

Each employee is required to be familiar with the provisions of the Code and the relevant regulations governing the activities performed within their role. Dielle S.p.a. employees are required to:

- refrain from behaviors contrary to these rules;
 - contact your superiors or the Administration (which represents the personnel office) if you need clarification on how to apply them;
 - promptly report to their superior or to the personnel office or using the whistleblowing channel, any news, whether directly discovered or reported by others, regarding possible violations of the Code, as well as any request made to them for the purpose of violating or evading them;
- in cases of alleged violations of particular seriousness, the employee is obliged to address the report directly to Management or use the Whistleblowing channel.

1.4 - Additional obligations for the Heads of the Company Units and Functions

Each Head of a Company Unit/Function has the obligation to:

- set an example for their collaborators through their own behavior and direct them to comply with the Code and the relevant procedures;
- ensure that employees understand that compliance with the provisions of the Code, as well as with safety procedures and regulations, is an essential part of the quality of work performance and of the employment relationship in its ethical dimension;

- carefully select, within their own sphere of competence, internal and external collaborators in order to avoid assignments to people who do not have full confidence in their commitment to observing the provisions of the Code and the procedures;
take immediate corrective measures when the situation requires.

1.5 - Validity of the Code towards third parties

All Dielle S.p.a. employees, by virtue of their skills, in their relations with external parties, must:

- inform them adequately about the commitments and obligations imposed by the Code;
 - demand compliance with obligations that directly concern their activity;
- adopt appropriate internal and, if within its jurisdiction, external initiatives in the event of failure by third parties to comply with the provisions of the Code.

3

1.6 - Reference bodies

The reference bodies for the application of the Code are:

Management, the Administrative Office, which includes the Human Resources Office, and the Supervisory Body (pursuant to Legislative Decree 231/2001), tasked with promoting awareness of the Code within Dielle S.p.a. by providing the necessary explanations and training and, if necessary, taking appropriate disciplinary measures in the event of violations of the Code. They also examine reports of potential violations and initiate appropriate investigations and checks.

1.7 - Contractual value of the Code

The Code is an integral part of the employment relationship. Compliance with the provisions of the Code must be considered an essential part of the obligations of Dielle S.p.A. Employees.

Violation of the provisions of the Code may constitute a breach of the primary obligations of the employment relationship or a disciplinary offense, with all legal consequences, including those affecting the continuation of the employment relationship, and may result in actions for compensation for damages caused by the violation. For non-employee Recipients, compliance with the Code is an essential prerequisite for the continuation of the existing professional/collaborative relationship with Dielle S.p.a.

2. BEHAVIOR IN BUSINESS MANAGEMENT

2.1 - General business management

In its business dealings, Dielle S.p.A. is guided by the principles of loyalty, fairness, transparency, efficiency, and openness to the market.

Company employees and external collaborators acting in the name or on behalf of Dielle S.p.A. are required to conduct themselves ethically and in compliance with the law in business dealings of interest to the Company and in their relations with the Public Administration. This conduct is characterized by transparency, clarity, fairness, and efficiency in commercial and promotional relations and by the explicit and binding prohibition of unlawful favoritism.

Recipients are also required to behave in accordance with Dielle S.p.a.'s corporate policies, which may never, even if aimed at pursuing the corporate purpose, result in actions contrary to the law, current legislation, or the corporate procedures adopted for individual functions.

2.2 - Gifts, giveaways and other benefits

In relationships with Customers, Suppliers, and third parties in general, offers of money, gifts, or benefits of undue advantages, real or apparent, of any kind (e.g., promises of financial benefits, favors, recommendations, promises of job offers, etc.) are not permitted. In any case, commercial courtesy is permitted provided it is of modest value and, in any case, such as not to compromise the integrity and reputation of the Recipient or influence their independent judgment. Recipients receiving gifts of any nature or value must notify their direct superior or one of the relevant bodies referred to in point 1.6.

2.3 - Conflict of interest

Recipients must avoid situations and/or activities that could lead to conflicts of interest with those of Dielle S.p.a., or that could interfere with their ability to make impartial decisions, in order to safeguard the best interests of the Company itself.

Should an objective conflict of interest with the interests of Dielle S.p.a. arise between the Recipient and his/her superior, the Recipient must immediately report this to one of the relevant bodies and refrain from any activity related to the situation giving rise to the conflict.

In relations between Dielle S.p.a. and third parties, Recipients must act in accordance with ethical and legal standards, with an explicit prohibition on resorting to illegitimate favoritism, collusive practices, corruption, or the solicitation of personal advantages for themselves or others.

You are required to promptly report to your superior and/or to one of the Reference Bodies any information that could lead to the presumption or prediction of a situation of potential conflict of interest with Dielle S.p.a.

By way of example and not limited to, the following situations may give rise to conflicts of interest:

- have economic and financial interests (significant ownership of shares, professional roles, etc.) including through family members, with customers, suppliers or competitors;
- carry out work activities, even by family members, for customers, suppliers or competitors;
- accept money, gifts or favors of any kind from people, companies or entities that have or intend to enter into business relationships with Dielle S.p.a.;
- use one's position in the company or information acquired in one's work in a way that could create a conflict between one's own interests and those of the company.

2.4 - Supplier Relations

The selection of suppliers and the formulation of the purchase conditions for goods and services for the company are dictated by values and parameters of competition, objectivity, fairness, impartiality, fair pricing, and quality of the goods and/or services, carefully evaluating the assistance guarantees and the overall offering.

Purchasing processes must be geared towards maximizing competitive advantage for Dielle S.p.a. and ensuring fairness and impartiality towards each qualified Supplier. Suppliers must also collaborate to consistently ensure the Company's customer needs are met in terms of quality and delivery times.

The stipulation of a contract with a Supplier must always be based on extremely clear relationships, avoiding, where possible, the assumption of contractual obligations that entail forms of dependence on the contracting Supplier.

Dielle S.p.a.'s pursuit of maximum competitive advantage, however, must necessarily ensure that the company itself and its suppliers adopt operational solutions in line with current legislation and, more generally, with the principles of protection of all involved, products, health and safety, and the environment.

2.5 - Customer Relations

Dielle S.p.a. pursues its success by offering high-quality products and services at competitive prices and in compliance with competition regulations.

Each Recipient, in the context of relations with Customers and in compliance with internal procedures, must promote maximum Customer satisfaction, providing, among other things, comprehensive and accurate information on the products and services provided to them, in order to encourage informed choices.

2.6 - Proper use of company assets

Each Recipient is responsible for protecting the resources entrusted to them and has the duty to promptly inform the relevant departments of any threats or events that could be harmful to Dielle S.p.a.

In particular, each Recipient must:

- ✓ operate diligently to protect company assets, through responsible behavior and in line with the operating procedures established to regulate their use;
- ✓ avoid improper use of company assets that may cause damage or reduced efficiency, or in any case conflict with the company's interests;
- ✓ obtain the necessary authorizations in the event of use of the asset outside the company.

The growing dependence on information technology requires ensuring the availability, security, integrity and maximum efficiency of this particular category of capital goods.

Each Recipient is required to:

- ✓ do not send threatening or abusive emails, do not use low-quality language or an inappropriate style, do not express inappropriate or undesirable comments that could cause offense to the person and/or damage the company's image;
- ✓ avoid spamming and chain letters, which can generate data/information/process traffic within the company's IT network, significantly reducing network efficiency with negative impacts on productivity;
- ✓ do not browse websites with indecent content (for example pornographic and child pornographic);
- ✓ operate on personal social media (Facebook, Twitter, WhatsApp, etc.) with moderation and common sense, carefully avoiding directly or indirectly giving a negative image of the Company, including by misrepresenting it incorrectly or improperly, and jeopardizing the privacy of colleagues and anyone who has dealings with the Company itself (stakeholders and shareholders);
- ✓ scrupulously adopt the provisions of company security policies, in order not to compromise the functionality and protection of information systems;

- ✓ avoid loading borrowed or unauthorized software onto company systems. Do not make unauthorized copies of licensed programs, whether for personal, business, or third-party use.

Dielle S.p.a. specifically prohibits any use of its IT systems that may violate applicable laws or otherwise offend the freedom, integrity, and dignity of individuals, especially minors.

Even the involuntary use of these assets for any purpose outside of company operations may cause serious damage (financial, to its image, to its competitiveness, etc.) to Dielle S.p.a. Improper use may also subject the company to potential criminal and administrative sanctions for any unlawful acts, and may require disciplinary action against the Recipients.

3. RELATIONSHIPS WITH EXTERNAL PARTIES

3.1 - Relations with Public Institutions

Relations with public bodies and organizations, necessary for the development of Dielle S.p.A.'s corporate programs, are reserved exclusively to the corporate functions delegated to this end.

Relationships must be characterized by maximum transparency, clarity, and fairness, and must not lead to partial, distorted, ambiguous, or misleading interpretations by the public institutions with which Dielle S.p.A. interacts in various capacities.

Gifts, courtesy, and hospitality to representatives such as public officials or public service employees are permitted, provided they are of modest value and cannot be interpreted by a third party as intended to improperly acquire an advantage. In any case, this type of expense must be authorized and adequately documented.

In particular, in relations with public bodies for access to subsidized funds, Dielle S.p.a.:

- refuses any behavior aimed at obtaining the contribution in an undue manner, through deception or omission of required information;
- prohibits the use of the contribution received for purposes other than those for which it was granted.

3.2 - Relations with the mass media

Relations between Dielle S.p.a. and the media are the responsibility of company management and must be conducted in accordance with the established communication policy and tools.

Any Dielle S.p.a. employee who receives a request for an interview or to make a statement regarding the company from any press or media outlet is required to inform management in advance and agree with them on the appropriateness and content of the interview.

4. CONFIDENTIALITY

4.1 - Protection of business secrets

Dielle S.p.a.'s activities constantly require the acquisition, storage, processing, communication, and dissemination of information, documents, and other data relating to negotiations, administrative proceedings, financial transactions, and know-how (contracts, deeds, reports, notes, studies, drawings, photographs, software, etc.) that cannot be disclosed externally by contractual agreements, or whose inappropriate or untimely disclosure could damage the company's interests.

Without prejudice to the transparency of the activities carried out and the information obligations imposed by current legislation, Dielle S.p.a. employees are required to ensure the confidentiality required by the circumstances for any information learned as a result of their work.

The information, knowledge, and data acquired or processed during one's work or through one's duties belong to Dielle S.p.a. and may not be used, communicated, or disclosed without specific authorization from one's superior within the Dielle S.p.a. organization, in compliance with specific procedures.

4.2 - Privacy Policy and EU Regulation 679/2016

Dielle S.p.A. is committed to protecting information relating to its People and third parties, whether generated or acquired internally or through business relationships, and to preventing any misuse of such information.

As required by EU Regulation 679/2016, the company guarantees that the processing of personal data within its facilities respects the fundamental rights and freedoms, as well as the dignity of the data subjects.

Dielle S.p.a. guarantees that the processing pursues the following principles:

- **Lawfulness, fairness and transparency** – this means that personal data is processed lawfully, fairly and in a transparent manner;
- **Purpose limitation** – the data is acquired and processed only within specific procedures, furthermore it is stored and archived in such a way as to prevent unauthorized persons from gaining knowledge of it;
- **Data minimization** – only the data necessary and appropriate for the purposes directly connected to the functions and responsibilities covered are acquired and processed;

- **Accuracy** – accurate and, where necessary, kept up to date; all reasonable measures must be taken to promptly erase or rectify inaccurate data, having regard to the purposes for which they are processed;
- **Limitation of storage** – the data will be stored for a period defined in relation to the type of processing;
- **Integrity and confidentiality** – Dielle S.p.a. undertakes to adopt appropriate and preventive security measures for all databases in which personal data is collected and stored, in order to avoid the risk of destruction or loss or unauthorized access or unauthorized processing.

5. EMPLOYEE POLICIES

6

5.1 - Human Resources Management and Development

Human Resources are a central and indispensable factor for the company's existence. The dedication and professionalism of employees are key values and conditions for achieving Dielle S.p.a.'s objectives.

Dielle S.p.a. is committed to developing the skills and abilities of each employee, ensuring that their energy and creativity find full expression in the execution and achievement of the objectives set out in the corporate purpose. Dielle S.p.a. offers all employees the same opportunities for professional growth, ensuring that everyone enjoys fair treatment based on merit, without any discrimination. The relevant functions must:

- adopt criteria of merit, competence and in any case strictly professional criteria for any decision relating to an employee;
- select, hire, train, compensate and manage employees without discrimination of any kind;
- create a work space in which individual characteristics do not give rise to discrimination, and in no way to so-called mobbing. To this end, it implements all initiatives to monitor the corporate climate, leveraging the acquired indicators with the aim of working towards continuous improvement.

Each Recipient must actively collaborate to maintain a climate of mutual respect for the personality, dignity and reputation of each individual.

Recipients are also required to treat the personal data they gain knowledge of in the course of their work confidentially and in the most appropriate manner to protect the privacy, image, and dignity of individuals.

Dielle S.p.a. is committed to promoting and consolidating a culture of workplace safety, developing awareness of risks, promoting responsible behavior among all employees, and working to safeguard the health and safety of workers, especially through preventative measures.

The company's activities must be conducted in full compliance with current legislation on prevention and protection; operational management must adhere to advanced environmental protection and energy efficiency criteria, pursuing the improvement of workplace health and safety. Dielle S.p.a. is also committed to ensuring the protection of working conditions, safeguarding the physical and mental well-being of workers, respecting their moral character, and preventing them from being subjected to unlawful influence or undue hardship.

Dielle S.p.a. therefore opposes any behavior or attitude that is discriminatory or harmful to individuals, their beliefs, and preferences (for example, insults, threats, isolation, excessive intrusiveness, or professional limitations).

Dielle S.p.a. strives to ensure that, within the scope of its activities, the rights set forth in the Universal Declaration of Human Rights are guaranteed in Italy and in the various countries in which it operates.

Dielle S.p.A., in all countries where it operates, rejects the exploitation of child labor. In addition to full compliance with applicable laws in individual countries, the company promotes the protection of workers' rights, trade union freedoms, and the right to association.

Any violation of the provisions of this article must be immediately reported to Management.

5.2 - Respect for colleagues

Dielle S.p.A. does not tolerate any form of discrimination (gender, religious, political, physical, etc.), nor any form of harassment towards a colleague, including sexual harassment, which includes: the subordination of salary or career prospects to the acceptance of sexual favors. It also does not tolerate proposals for private interpersonal relationships, which are persistently proposed despite the express or obvious dislike of the person involved, and which are perceived as a nuisance or otherwise disturbing.

Any form of facilitation of illegal immigration is prohibited.

5.3 - Alcohol and narcotic substances and other illicit activities

Dielle S.p.A. believes it is essential that each employee personally contributes to maintaining a work environment that respects moral principles and the sensibilities of their colleagues. Therefore, the following will be considered consciously assuming the risk of violating these environmental and behavioral standards:

- ✓ perform service under the influence of alcohol, narcotics or substances with a similar effect;
- ✓ consume or supply, for any reason, alcoholic or narcotic substances during the course of work, wherever and however carried out;
- ✓ smuggling in all its forms.

Such behavior will be appropriately reported and sanctioned.

6. PROTECTION OF THE HEALTH, SAFETY OF WORKERS AND THE ENVIRONMENT

Protecting the health and safety of workers in the workplace and protecting the environment are ethical principles of great significance and cultural depth, especially following the implementation of numerous European directives in this sector.

- Dielle S.p.a., fully sharing these principles, sets itself the objective of "working safely and for the protection of the environment", that is, of ensuring compliance with prevention regulations and the adoption of "safe" behaviors for the benefit of the protection of people and the environment;
- Dielle S.p.a. therefore guarantees the psychological, physical and moral integrity of its collaborators, working conditions that respect individual dignity and safe and healthy working environments, in full compliance with current legislation regarding the prevention of accidents at work and worker protection.
- Dielle S.p.a. also carries out its business in technical, organizational and economic conditions that ensure adequate accident prevention, a healthy and safe working environment and adequate environmental prevention.
- Dielle S.p.a. is committed to spreading and consolidating a culture of safety and environmental protection among all its employees, developing risk awareness and promoting responsible and safe behavior by all employees.

In particular, **the company is committed to:**

- ✓ eliminate or, where not possible, reduce risks to health, safety and the environment;
- ✓ identify risks that cannot be avoided and plan an adequate prevention and protection program, as well as control of possible accidents and/or environmental pollution;
- ✓ adapt work equipment, systems and workplaces to the relevant legal provisions;
- ✓ provide adequate individual and collective protective equipment to workers;
- ✓ provide adequate instructions to workers and periodically provide updated training on health and safety and environmental protection;
- ✓ monitor the application of the prevention and protection measures adopted and the behavior of workers, in order to prevent accidents, occupational diseases and environmental incidents;
- ✓ comply with relevant legal obligations regarding the protection of the health and safety of workers and the protection of the environment.

Similarly, **workers must ensure compliance with the following rules:**

- ✓ adopt safe behaviors at work and with attention to environmental protection, i.e. operate in compliance with company regulations, procedures, instructions, prevention standards in general and this Code of Ethics;
- ✓ avoid behaviors that are dangerous for oneself or for others or for the environment itself;
- ✓ comply with orders given by superiors or the Employer;
- ✓ immediately report to superiors any anomaly, criticality or other dangerous situation that becomes known during work;
- ✓ comply with the assigned tasks and operational responsibilities;
- ✓ provide maximum cooperation with the activities and instructions of the Prevention and Protection Service;
- ✓ participate attentively and with involvement in the organised training activities;
- ✓ collaborate, with responsible behavior and in compliance with company rules, in the event of an alarm for any emergency situation;
- ✓ undergo the required health surveillance;

develop full awareness regarding the implementation of the adopted Organizational and Management Model, collaborating with the responsible figures to achieve the prevention objectives.

Collaborators/suppliers must also ensure compliance with the following rules:

- ✓ adopt safe behavior during their activities, i.e. operate in compliance with company regulations, instructions received, general prevention regulations and this Code of Ethics;
- ✓ respect company signs;
- ✓ comply with the contractual conditions that regulate the relationship between the parties;

in the case of procurement, work, or supply contracts, comply with the prevention guidelines resulting from the cooperation and coordination activities between the parties.

6.1 - Controls

Dielle S.p.a. adopts specific methods to monitor the compliance of the conduct of anyone acting for the company or within its scope with the provisions of current legislation, the rules of conduct set forth in this Code of Ethics, and the Organizational and Management Model.

Anyone who becomes aware of any violation of the Code of Ethics is required to immediately inform the Supervisory Body or report it according to the whistleblowing procedure (paragraph 8).

7. TRANSPARENCY OF ACCOUNTING INFORMATION AND INTERNAL CONTROLS

7.1 - Accounting information

All activities and actions performed and executed by Recipients in the course of their work must be verifiable. Accounting transparency is based on the truthfulness, accuracy, completeness, and reliability of management documentation and related records.

Each Recipient is required to collaborate so that management actions are correctly and promptly represented in the accounting.

For each transaction, adequate supporting documentation of the activity performed is maintained and archived, to allow for easy accounting recording, identification of the various levels of responsibility, and accurate reconstruction of the transaction.

Each record must accurately reflect the information contained in the supporting documentation. Recipients who become aware of omissions, falsifications, alterations, or negligence in the information and supporting documentation are required to report the facts to their superior or to one of the Reference Bodies referred to in point 1.6.

7.2 - Internal controls

Dielle S.p.a. intends to disseminate a culture of awareness of the importance of an adequate internal control system at all levels of its organization.

Specifically, the internal control system must facilitate the achievement of corporate objectives and must therefore be geared toward improving the efficiency and effectiveness of production and management processes.

All Recipients, within the scope of their roles, are responsible for the proper functioning of the control system.

Everyone must feel responsible for the company's tangible and intangible assets, which are necessary for the business they carry out.

7.3 - Anti-money laundering and anti-terrorism

Dielle S.p.a., in compliance with applicable legislation, works to prevent the use of its economic and financial system for the purposes of money laundering or terrorist financing (or any other criminal activity) by its customers, suppliers, employees, and other parties with whom it interacts in the course of its business.

The Company therefore proceeds to verify with the utmost diligence the available information on commercial counterparties, suppliers, partners and consultants, in order to ascertain their respectability and the legitimacy of their activity, before establishing business relationships with them.

The company also ensures that the operations in which it is involved do not present, even potentially, the risk of facilitating the receipt, substitution, or use of money or assets deriving from criminal activities.

8. REPORTING WRONGDOING / WHISTLEBLOWING

To promote a culture of ethics and legality in the workplace, as well as create a climate of transparency, Dielle S.p.a. has established a whistleblowing mechanism for reporting (including anonymous reporting) any violations or alleged wrongdoing committed by individuals within the company or with relationships with it. The whistleblowing procedure can be found on the company websites, www.dielle-design.com or www.diellemodus.com, under the "Whistleblowing" section.

Whistleblowers may report or disclose violations or attempted concealment of violations that have occurred or are suspected of having occurred in connection with the following ("Violations"):

A) Crimes and offences relating, among others, to the following behaviours:

- Corruption or influence peddling;
- Money laundering, financial, tax and accounting crimes;
- Conflicts of interest;
- Protection of privacy and personal data;
- Anti-competitive practices;
- Trade sanctions, embargoes and export controls;
- Product safety and compliance;
- Public health;
- Network and information systems security;

- Environmental protection;
 - Consumer protection;
 - Corporate tax evasion;
 - Fraud.
- B)** Threat or harm to the public interest;
- C)** Illicit conduct relevant pursuant to Legislative Decree 231/2001 or serious violations of the 231 Organizational Model and the Dielle S.p.a. Code of Ethics not covered by the directive or applicable local laws;
- D)** Violation of applicable laws regarding moral or sexual harassment, discrimination and violence in the workplace;
- E)** Failure to respect human rights;
- F)** Violation of the principle of non-retaliation.

Whistleblowers may report violations that have already occurred or when they have a reasonable suspicion that violations are highly likely to occur.

Except as provided for by applicable national legislation, the Whistleblower must have become aware of such violations in the course of their professional activity and, in any case, must have had personal knowledge of them.

The whistleblower/reporter is guaranteed maximum protection, confidentiality, and security from retaliation, unlawful influence, harassment, and discrimination of any kind for duly reporting a violation in accordance with EU Directive 2019/1937 and Legislative Decree 24/2023.

This reporting channel concerns only violations of the above-mentioned regulations.

In any case, anonymity is guaranteed as long as confidentiality of identity is enforceable before the law.

The Dielle S.p.A. whistleblowing procedure requires reports to be sent by registered mail to the following address:

Dielle S.p.a. (Whistleblowing)
Via Montegrappa, 142
31010 Moriago della Battaglia (TV) - Italy

9. ADOPTION, EFFECTIVENESS AND AMENDMENTS

This Code of Ethics may be periodically studied, updated, modified or revised by the Sole Director of Dielle S.p.a., also upon proposal from the Supervisory Body.

DIELLE S.P.A.