



**KOMET SRL**  
**CODE OF ETHICS**

This Code of Ethics has been approved by the Administrative Body of Komet srl

# KOMET SRL CODE OF ETHICS AND CONDUCT

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## **INTRODUCTION**

### **THE VISION OF KOMET SRL**

KOMET Srl is aware that the authority of a company is recognized not only by the competence of its collaborators and the high quality of the services provided but also by the attention paid to the needs of the entire community.

The principles that have always inspired the work of this company are formally gathered in a Code of Ethical Conduct, with the conviction that reliability is built daily by respecting the rules and valuing people.

This Code of Ethics, therefore, represents a distinctive and identifying element towards the market and third parties.

The knowledge and sharing of this code, required of all those who operate within the company or collaborate with it, constitute the foundation of our activity and the first step towards achieving our vision.

KOMET Srl's goal is, therefore, to pursue excellence in the market in which it operates through Sustainable Development, safeguarding the Environment and the Safety of the people involved, by maintaining the consistency of behavior that respects Social Ethics, achieving satisfaction, and ensuring added value for the Employee, the Customer, and, in general, for the Community.

### **PURPOSE AND RECIPIENTS**

This Code of Ethics (hereinafter, the "Code") outlines the set of ethical and moral principles that underlie the activities of KOMET Srl (hereinafter, the "Company"), as well as the lines of conduct adopted by the Company both internally (in the relationships between employees) and externally (in relations with institutions, suppliers, customers, and business partners, hereinafter, the "Stakeholders").

Respecting these principles is of fundamental importance to achieve KOMET Srl's business mission and to ensure its reputation in the socio-economic context in which it operates.

It is highlighted that KOMET Srl firmly believes that every activity should be carried out ethically, recognizing the principle enshrined in Article 41 of the Constitution, according to which private economic initiative "cannot be carried out in contrast to social utility or in a manner that harms safety, freedom, or human dignity."

This Code is binding for the administrators and employees of KOMET Srl, as well as for all those who work and collaborate, whether permanently or temporarily, on behalf of the Company (hereinafter, the "Recipients").

The Code will be widely disseminated within the internal governance structure and communicated externally, including through the company website.

KOMET Srl is also committed to adopting any further provisions to ensure that the principles and prescriptions of the Code are properly disseminated and applied.

## **1 GENERAL PRINCIPLES**

The conduct of the Recipients, at all company levels, is based on the principles of legality, fairness, non-discrimination, confidentiality, diligence, and loyalty.

### **1.1 Legality**

KOMET Srl operates in full compliance with the law and this Code.

All Recipients are therefore required to comply with all applicable regulations and to continuously update themselves on legislative developments, even by taking advantage of the training opportunities provided by KOMET Srl.

The Company considers transparency in its financial statements and accounting practices a fundamental principle for conducting its activities and safeguarding its reputation.

### **1.2 Fairness**

Fairness and moral integrity are an essential duty for all Recipients.

Recipients are required not to establish any privileged relationships with third parties resulting from external solicitations aimed at obtaining improper advantages.

In performing their duties, Recipients are prohibited from accepting donations, favors, or any kind of benefit (except for items of modest value), and, in general, from accepting any counterparty to grant improper advantages to third parties.

Similarly, Recipients must not make monetary donations or give goods to third parties, nor offer illegal benefits or favors of any kind (except for items of modest value or authorized business courtesies) in connection with the activities performed on behalf of KOMET Srl.

The intrinsic belief that one is acting in the best interests of the Company does not exempt Recipients from the obligation to strictly observe the rules and principles of this Code.

### **1.3 Non-Discrimination**

In relations with Stakeholders and particularly in the selection and management of staff, in organizing work, in choosing and selecting suppliers, and in relations with entities and institutions, KOMET Srl avoids and rejects all forms of discrimination based on age, sex, race, sexual orientation, health status, political and trade union views, religion, culture, or nationality.

At the same time, KOMET Srl promotes integration by fostering intercultural dialogue and protecting the rights of minorities and vulnerable groups.

#### **1.4 Confidentiality**

KOMET Srl is committed to ensuring the protection and confidentiality of personal data concerning Recipients and Stakeholders, in compliance with all applicable data protection regulations.

Recipients are prohibited from using confidential information acquired during their work for purposes unrelated to the exercise of their duties and must always act in accordance with the confidentiality obligations assumed by KOMET Srl with regard to all Stakeholders.

In particular, Recipients must maintain strict confidentiality regarding documents that may reveal know-how, transport information, commercial information, and corporate operations.

#### **1.5 Diligence**

The relationship between KOMET Srl and its employees is based on mutual trust: employees are therefore required to act in favor of the company's interests while respecting the values set forth in this Code.

Recipients must refrain from any activity that could conflict with the interests of KOMET Srl and must give up pursuing personal interests that conflict with the legitimate interests of the Company.

If a potential conflict of interest arises, Recipients must promptly inform their superior so that the company can evaluate and, if necessary, authorize the potentially conflicting activity.

In case of violation, the Company will adopt all necessary measures to resolve the conflict of interest and may take legal action to protect its interests.

#### **1.6 Loyalty**

KOMET Srl and its Recipients are committed to fostering fair competition in compliance with national and European regulations, knowing that virtuous competition stimulates innovation and development processes, as well as protecting consumers' and the community's interests.

## **2 RELATIONS WITH EMPLOYEES AND COLLABORATORS**

### **2.1 Selection of Personnel**

The evaluation and selection of personnel are conducted with fairness and transparency, respecting equal opportunities in order to reconcile the needs of KOMET Srl with the professional profiles, ambitions, and expectations of candidates.

KOMET Srl is committed to taking all necessary measures to avoid favoritism in the recruitment process, using objective and meritocratic criteria, while respecting the dignity of candidates and the company's best interests.

The hired staff receives clear and accurate information about their roles, responsibilities, rights, and duties.

### **2.2 Personnel Management**

KOMET Srl protects and enhances its human resources, working to maintain the necessary conditions for professional growth, knowledge, and skills development for each person, providing appropriate training for professional updates and initiatives to achieve this goal.

KOMET Srl promotes employee participation in company life by providing participatory tools that collect employees' opinions and suggestions, ensuring their broad involvement.

While ensuring maximum availability to the Company, no employee may be required to perform tasks or favors beyond their work contract or role within the company.

The Company is firmly committed to combating incidents of mobbing, stalking, psychological violence, and any behavior that discriminates or harms the dignity of the person inside and outside the workplace.

Relations between employees must be conducted with loyalty, fairness, and mutual respect, in accordance with the values of civil coexistence and personal freedom.

## **3 WORKING ENVIRONMENT**

KOMET Srl is committed to offering its employees a healthy, safe, and respectful working environment.

Workplace safety is ensured by strictly implementing the provisions of applicable law and actively promoting a safety culture through specific training programs. Employee training is a key element of the management system adopted.

KOMET Srl safeguards the health of its workers, ensuring compliance with hygiene and health prevention standards.

## **4 MANAGEMENT OF THE BUSINESS**

### **4.1 Compliance with Internal Procedures**

KOMET Srl believes that managerial efficiency and a culture of control are essential elements for achieving its objectives.

Recipients are required to strictly follow the company's internal procedures and instructions.

Recipients must act according to their respective authorization profiles and must retain all relevant documentation to track the actions taken on behalf of the company.

### **4.2 Accounting Management**

In the accounting management process, Recipients are called to act in compliance with the principles of truthfulness, accuracy, and transparency, in order to safeguard the reputation of KOMET Srl both internally and externally.

Respect for these principles also allows the company to plan its operational strategies based on its actual economic and financial situation.

All accounting entries must be supported by complete, clear, and valid documentation, avoiding any form of omission, falsification, or irregularity.

In cases where financial or economic figures are based on evaluations and estimates, the relevant recording must adhere to principles of reasonableness and prudence.

### **4.3 Protection of Assets**

Recipients carry out their duties by seeking to rationalize and contain the use of company resources. Recipients must properly apply security measures to protect hardware devices from unauthorized access, which could severely compromise the protection of personal data of KOMET Srl's staff and clients.

### **4.4 Communication**

KOMET Srl provides appropriate communication tools for Stakeholders to interact with the company, make requests, ask for clarifications, or file complaints.

The information provided to Stakeholders is complete and accurate to allow them to make informed and correct decisions.

KOMET Srl's advertising respects ethical values, protecting minors and rejecting vulgar or offensive messages.

## **5 RELATIONS WITH EXTERNAL PARTIES**

### **5.1 Relations with Authorities and Public Administrations**

Relations with Authorities and Public Administration must be based on maximum clarity, transparency, and collaboration, in full compliance with the law and the highest moral and professional standards.

Recipients, unless expressly authorized, may not engage with Authorities or Public Institutions or any other public body in the name or on behalf of KOMET Srl.

### **5.2 Relations with Customers and Suppliers**

The Recipients interact with third parties with courtesy, competence, and professionalism, believing that their conduct directly impacts the protection of the company's image and reputation, and consequently, the achievement of the company's objectives.

In particular, Recipients must refrain from any form of unfair or deceptive behavior that could lead customers or suppliers to rely on unfounded facts or circumstances.

Recipients are required to make consistent efforts to offer timely, high-quality services to customers, striving to minimize any form of service disruption or delay in order to maximize customer satisfaction. Relations with suppliers are based on loyalty, fairness, and transparency.

The selection of suppliers is made based on objective criteria of cost-effectiveness, opportunity, and efficiency.

It is prohibited to select suppliers on purely subjective and personal grounds or for reasons that conflict with the company's interests.

Recipients must take all possible measures to ensure that suppliers and customers also comply with the fundamental ethical principles outlined in this Code.

## **6 INTERNAL CONTROL SYSTEM**

Compliance with the provisions of this Code is entrusted to the prudent, reasonable, and careful monitoring of each Recipient, within their respective roles and functions within the company. All Recipients are encouraged to report to their direct supervisors any facts or circumstances that may potentially conflict with the principles and provisions of this Code.

The management of KOMET Srl takes all necessary measures to address violations, and may implement any disciplinary action in accordance with the law and workers' rights.



## **7 SANCTION SYSTEM GUIDELINES**

The internal control system is designed to adopt tools and methodologies aimed at countering potential business risks, ensuring compliance not only with the law but also with internal provisions and procedures.

Indeed, violations of the principles set forth in the Code and the procedures outlined in internal controls compromise the trust relationship between the Company and its administrators, employees, consultants, collaborators of any kind, customers, suppliers, and commercial and financial partners.

Such violations will therefore be immediately addressed by KOMET Srl in a decisive and timely manner, through the adoption of appropriate and proportional measures.

The identification and application of sanctions will always take into account the general principles of proportionality and adequacy in relation to the violation in question.