





Prepared	Claudio Grillo	Code of Ethics	Date	04/12/2018	Rev.	A	Language	EN
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KO2

Code of Ethics

KO2 s.r.l.s.

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1 Introduction

KO2 is aware that the authority of a company is recognized not only by the competence of its collaborators and the high quality of the service provided to customers, 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 collected in a Code of Ethics of Conduct in the belief 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 it, required to all those who work in the Company or who collaborate with it, constitute the foundation of our activity and the first step in contributing to the pursuit of our vision. KO2's objective 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 through the coherence of behaviour that respects Social Ethics, obtaining satisfaction and ensuring added value for the Employee, for the Customer and, in general, for the Community.

2 Recipients and scope of application

This Code of Ethics (hereinafter, the "**Code**") illustrates the set of ethical and moral principles that underlie the activity of KO2 S.r.l.s. (hereinafter, "**Company**" or also "**KO2**") as well as the guidelines adopted by the Company both within its own business (in relations between employees) and externally (in relations with institutions, suppliers, customers, commercial partners, organizations policies and trade unions as well as the media (hereinafter, the "Stakeholders").

Compliance with these principles is of fundamental importance to achieve the corporate mission of KO2 and to guarantee its reputation in the socio-economic context in which it operates.

Preliminarily it should be noted that KO2 firmly believes that every activity must be carried out ethically, recognizing itself in the principle sanctioned by art. 41 of the Constitution, according to which private economic initiative "cannot take place in conflict with social utility or in such a way as to cause damage to safety, freedom or human dignity."

This Code is binding on the directors and employees of the Company, as well as on all those who work and collaborate, permanently or on a fixed-term basis, on behalf of the Company (hereinafter, the "**Recipients**"). The Code will be widely disseminated within the internal governance structure, and widely communicated externally.



The Company also undertakes to adopt any further provision so that the principles and provisions of the Code can be promptly disclosed and applied.

3 GENERAL PRINCIPLES

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

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3.1 Legality

KO2 operates in full compliance with the law and with this Code. All Recipients are therefore required to comply with all applicable regulations and to constantly update themselves on legislative developments, also making use of the training opportunities offered by KO2.

The Company considers the transparency of financial statements and accounts to be a fundamental principle of its business activities and for the protection of its reputation.

3.2 Fairness

Correctness and moral integrity are an indefectible duty for all Recipients. The Recipients are required not to establish any privileged relationship with third parties, which is the result of external solicitations aimed at obtaining improper advantages. In carrying out their activities, the Recipients are required not to accept donations, favours, or benefits of any kind (except for objects of modest value) and, in general, not to accept any counterpart in order to improperly grant advantages to third parties. In turn, the Recipients must not make donations of money or goods to third parties or in any case offer illicit benefits or favours of any kind (except for objects of modest value or commercial courtesy gifts authorized by the Company) related to the activity they carry out for the benefit of KO2. The intrinsic conviction of acting in the interest of the Company does not exempt the Recipients from the obligation to observe accurately the rules and the principles of this Code.

3.3 Non-Discrimination

In relations with Stakeholders and in particular in the selection and management of personnel, in work organization, in the choice, selection and management of suppliers, as well as in relations with Organizations and Institutions, KO2 avoids and repudiates any discrimination concerning age, gender, race, sexual orientation, state of health, political and trade union opinions, religion, culture and nationality of its interlocutors. KO2, at the same time, fosters integration, promoting intercultural dialogue, the protection of the rights of minorities and vulnerable subjects.

3.4 Confidentiality

KO2 is committed to ensure the protection and confidentiality of the personal data of the Recipients and Stakeholders, in compliance with all applicable legislation on the protection of personal data. The Recipients are required not to use confidential information, acquired during their work activity, for purposes unrelated to the exercise of this activity, and in any case to always act in compliance with the confidentiality obligations assumed by KO2 towards all Stakeholders.



In particular, the Recipients are required to maintain the utmost confidentiality on documents suitable for revealing know-how, transport information, commercial information, and corporate operations.

3.5 Diligence

The relationship between the Company and its employees is based on mutual trust: employees are, therefore, required to work to promote the interests of the company, in compliance with the values set out in this Code. Recipients must refrain from any activity that may conflict with the interests of KO2 by renouncing the pursuit

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of personal interests in conflict with the legitimate interests of the Company.

In cases where the possibility of the existence of a conflict of interest can be imagined, the Recipients are required to contact, without delay, their immediate superior so that the company can evaluate, and possibly authorise, the potentially conflicting activity. In cases of violation, the Company will adopt all suitable measures to put an end to the conflict of interest, reserving the right to act for its own protection.

3.6 Loyalty

KO2 and the Recipients are committed to implement fair competition, in compliance with national and community legislation, in the awareness that virtuous competition constitutes a healthy incentive for innovation and development processes and also protects the interests of consumers and the community.

4 RELATIONS WITH EMPLOYEES AND COLLABORATORS

4.1 Selection of personnel

The evaluation and selection of personnel are carried out according to correctness and transparency, respecting equal opportunities to combine the needs of KO2 with the professional profiles, ambitions, and expectations of the candidates. KO2 is committed to adopt any useful measure to avoid any form of favouritism in the personnel selection process using objective and meritocratic criteria, respecting the dignity of the candidates as well as in the interest of the good performance of the company. The personnel hired, also through the implementation of this Code, receive clear and correct information about the roles, responsibilities, rights, and duties of the parties.

4.2 Personnel management

KO2 protects and enhances its human resources, undertaking to maintain constant the conditions necessary for the professional growth, knowledge, and skills of each person, carrying out the appropriate training for professional updating and any initiative aimed at pursuing this purpose. KO2 promotes the participation of workers in the life of the company, providing participatory tools capable of gathering the opinion and suggestions of workers, ensuring their widest participation. Without prejudice to the maximum availability towards the Company, no worker can be forced to perform duties, services or favours that are not due on the basis of their employment contract and their role within the company. The Company is firmly committed to oppose episodes of mobbing, stalking, psychological violence and any discriminatory or harmful behaviour to the dignity of the person inside and outside the company premises. Relations between employees must take place with loyalty, fairness, and mutual respect, in observance of the values of civil coexistence and freedom of individuals.

5 WORK ENVIRONMENT

KO2 is committed to offer its staff a healthy and safe work environment, respectful for their dignity. Safety at work is ensured by a rigid implementation of the provisions of the law in force, and by an active

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promotion of the culture of safety through specific training programs. Personnel training is a central element of the adopted system management.

KO2 also protects the health of its workers ensuring compliance with hygiene and health prevention standards.

6 COMPANY MANAGEMENT

6.1 Compliance with internal procedures

KO2 believes that management efficiency and a culture of control are indispensable elements for achieving objectives. Recipients are required to strictly comply with the company's internal procedures and instructions. Recipients must act on the basis of their respective authorization profiles and must keep all appropriate documentation to keep track of the actions taken on behalf of the company.

6.2 Accounting management

In the accounting management activity, the Recipients are called to act in compliance with the principles of truthfulness, accuracy, and transparency, so that the reputation of KO2 is protected both internally and externally. Compliance with these principles also allows the company to plan its operating strategies based on its real economic and financial situation. All entries reported in the accounting must therefore be supported by complete, clear, and valid documentation, avoiding any form of omission, falsification and/or irregularity. In the case of patrimonial or economic elements based on assessments and estimates, the relative registration must be inspired by criteria of reasonableness and prudence.

6.3 Asset Protection



Recipients carry out their functions by trying to rationalize and limit the use of corporate resources. Recipients are required to correctly apply the security instructions in order to protect hardware devices from unauthorized access, which could seriously harm the rights of personal data protection of all KO2 staff and customers.

6.4 Communication

KO2 provides the Stakeholders with suitable communication tools through which they can interact with the company to forward requests, ask for clarifications, or make complaints. KO2 promotes effective corporate communication capable of putting the company in contact with civil society, to implement the requests, needs and requirements of the community and to disseminate its values and its mission. The information disclosed to the Stakeholders is complete and accurate so that the recipients can make correct and conscious decisions. The advertising promotion of KO2 respects ethical values, protecting minors and repudiating vulgar or offensive messages.

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7 RELATIONS WITH THE OUTSIDE

7.1 Relations with Authorities and Public Administrations

Relations with the Authorities and with the Public Administration must be based on maximum clarity, transparency, and collaboration, in full compliance with the law and according to the highest moral and professional standards. Recipients, unless expressly authorised, cannot relate in the name and on behalf of KO2 with the Authorities and with the Public Administration. In relations with Public Officials, with Public Service Officers, and with the Public Administration in general, the authorized Recipients will follow by the highest levels of correctness and integrity, refraining from any form of pressure, explicit or veiled, aimed to obtain any advantage undue for himself or for KO2. In this regard, the authorized Recipients will be required to strictly observe the provisions of this Code, as well as, more generally, the provisions of the directives issued by the management of KO2.

7.2 Relations with political organizations and trade unions

KO2 does not favour or discriminate against any political organization or trade union. The Company refrains from providing any undue contribution in any form to parties, trade unions or other social formations, except for specific exceptions and in any case always within the limits of what is permitted by current regulations. Recipients are required to refrain from any direct, indirect, or false pressure on political exponents or trade union representatives.

7.3 Relationship with customers and suppliers



Recipients relate to third parties with courtesy, competence, and professionalism, in the belief that the protection of the company's image and reputation and consequently the achievement of corporate objectives depend on their conduct. In particular, Recipients must refrain from any form of unfair or deceptive behaviour that could lead customers or suppliers to rely on unfounded facts or circumstances. Recipients are required to work constantly to offer punctual and high-quality services to customers, trying to limit any form of disservice or delay to maximize customer satisfaction. Relations with suppliers are based on loyalty, fairness, and transparency. The choice of suppliers is based on objective criteria of economy, opportunity and efficiency. The choice of suppliers on purely subjective and personal grounds or, in any case, by virtue of conflicting interests with those of the company is precluded. Recipients must put in place all possible controls so that suppliers and customers are also able to comply with the fundamental ethical principles referred to in this Code.

8 INTERNAL CONTROL SYSTEM

Compliance with the provisions of this Code is entrusted to the prudent, reasonable and careful supervision of each of the Recipients, within the scope of their respective roles and functions in the company. All Recipients are invited to report to their direct superiors any facts and circumstances potentially in conflict with the principles and provisions of this Code. The management of KO2 and the bodies responsible for this purpose adopt all necessary measures to put an end to the violations, being able to resort to any disciplinary measure in compliance with the law and workers' rights, including trade union rights

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9 GUIDELINES OF THE SANCTIONS SYSTEM


The internal control system is oriented towards the adoption of tools and methodologies aimed at countering potential company risks, in order to guarantee compliance not only with the law, but also with internal provisions and procedures. In fact, the violation of the principles established in the Code and in the procedures indicated in the internal controls compromises the relationship of trust between the Company and its directors, employees, consultants, collaborators in various capacities, customers, suppliers, commercial and financial partners. Such violations will therefore be immediately prosecuted by KO2 in an incisive and timely manner, through the adoption of adequate and proportionate disciplinary measures. The effects of violations of the Code of Ethics and internal protocols must be taken into consideration by all those who, for whatever reason, maintain relations with KO2. Depending on the seriousness of the conduct carried out by the person involved in one of the illegal activities envisaged by the Code, KO2 will promptly take the appropriate measures, regardless of any criminal prosecution by the judicial authority.

Without prejudice to the foregoing, behaviours in violation of the Code of Ethics constitute:

- serious non-compliance for employees (blue collars, white collars, managers and executives), with the sanctions, applied according to the seriousness, provided for by the category CCNL (verbal reprimand, written reprimand, fine not exceeding three hours' pay, suspension from work and from remuneration up to a maximum of three working days, dismissal for just cause or justified reason); in the event of pending criminal action or the execution of a measure restricting personal freedom taken against the employee, before adopting the disciplinary measure, the sanction of suspension from service and from remuneration may be adopted, for the duration corresponding to the outcome of the criminal action or until the end of the duration of the measure restricting personal freedom;
- just cause for revocation of the directors' mandate;
- cause for immediate termination of the relationship, in the most serious cases, for external and para-subordinate collaborators;
- cause for immediate termination of the relationship, in the most serious cases, for suppliers, contractors and subcontractors

The identification and application of sanctions will always consider the general principles of proportionality and adequacy with respect to the alleged violation.


In all the above-mentioned hypotheses, KO2 also reserves the right to exercise all the actions it believes appropriate for compensation for the damage suffered because of the behaviour in violation of the Code of Ethics.



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