

# Code of Ethics



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## **1. Adoption and revisions**

The Code of Ethics was adopted for the first time by the company in November 2015 and is therefore prior to the approval of the Organization Model pursuant to Legislative Decree n. 231/01. This document constitutes the implementation of the ethical and behavioral principles that inform the company in the context of the improvement of the internal organizational system also for the purpose of preventing crimes.

This document was fully read, shared, approved and signed by the Board of Directors on 30 March 2023.

## **The Chairman of the Board of Directors**

Ferrari Faustino

At the same time as the adoption resolution, the Board has decided to publish this code together with a presentation of the Organizational Model and the whistleblowing procedure on the Company's website [www.vecchizironi.it](http://www.vecchizironi.it) as soon as it is available.

## **2. Preamble**

Trasporti Vecchi-Zironi S.r.l. was established in 1995 and operates in the transport sector of carriage for hire or reward of third parties of chemical products, oil classified ADR, hazardous and non-hazardous special waste and food products using tanker trucks, curtainsiders, container vehicles and swap bodies.

To achieve his goals, to support these operations, Vecchi Zironi has adopted and implemented a management system with respect to which it is committed to continuous improvement.

The operation involves the complete control of each phase of the transport process. This Code of Ethics collects the set of principles (and related rules) of correctness, loyalty, integrity, transparency, moral and professional commitment that characterize, since its establishment, the Company's relations with workers and third parties and those who, more generally, characterize the performance of corporate activities.

The nature of the services offered, as well as the importance of the activity carried out, suppose the commitment by those who work in the Company, or in any case for any reason on its behalf, to behave in compliance with ethical, competence and transparency principles as well as in timely compliance with the law, in compliance with the legitimate interests and expectations of customers, suppliers, property, its management and anyone who comes into contact with business operations.

In order for relations within the Company to be properly developed as well as those with the external environment, it is necessary that all the recipients of this Code of Ethics (meaning permanent or fixed-term workers, coworkers, collaborators and, more generally, all those who cooperate, for any reason), pursue the Company's purposes in the context of the various relationships they have with it, cultivate and make available to the Company their cultural, technical, operational and ethical background for the achievement of the indicated purposes, each within the limits of their own functions and responsibilities and in accordance with the functions and responsibilities of others.

In order to allow the correct development of these complex relationships, Trasporti Vecchi - Zironi S.r.l. will promote the ethics of conduct, in carrying out its business activity and will consider, as a fundamental criterion to which conform each action, correctness in internal and external relations.

These principles are contained in this Code to which all recipients are required to adhere. The violation of this Code of Ethics is a prerequisite for the application of disciplinary sanctions as provided for in the Organizational Model.

In order to promote respect for the values contained therein, the Code must be brought to the attention of all Recipients.

### **3. General principles**

#### **3.1. Purpose**

The Code of Ethics and Conduct states the set of values, principles and rules of conduct that must inspire all those who work, collaborate and act for or with Trasporti Vecchi Zironi S.r.l. in conducting business and carrying out business activities, both inside and outside the perimeter of the workplace.

The Code of Ethics and Conduct is the essential tool on which the control and monitoring of economic, financial, corporate and social relations are based, with particular attention to external relations and as it is an unavoidable safeguard in the management of internal relations and controls.

The Code of Ethics and Conduct has the main objective to guide and standardize the conduct of all subjects, at all levels, in the performance of the functions of their competence and responsibility, both in internal and external relations, in compliance with the general and superior principles of transparency, good faith, fairness, honesty, loyalty and impartiality.

The Code of Ethics and Conduct, however, does not intend to describe exhaustively the specific behaviors that must be adopted in the face of every situation that may occur, but rather

aims to enunciate a series of principles and general guidelines to which the recipients of the Code of Ethics must comply, during the performance of their work duties.

Therefore, in the absence of a provision containing specific rules of conduct, everyone has the duty to operate and make their collaborators and interlocutors work in ways that are inspired by the highest standards of conduct in compliance with the principles indicated by the Code of Ethics and the laws in force.

The provisions and principles established in the Code of Ethics integrate the behavior that the staff of Trasporti Vecchi-Zironi S.r.l. is required to observe in the exercise of its work duties in accordance with current legislation and the National Collective Agreement of reference and in force at the time of adoption.

Finally, the Code of Ethics and Conduct is an integral and substantial part of the 231 Organizational Model adopted by Trasporti Vecchi Zironi S.r.l. pursuant to Legislative Decree 231/2001, in order to prevent the realization of administrative offenses taken into consideration by the Organizational Model itself.

### **3.2. Principles governing business activity**

Trasporti Vecchi Zironi S.r.l. has always felt the need to reach an exhaustive and clear formalization of the principles to which it recognizes positive, primary and absolute ethical value, and to inspire its actions in this sense, committing itself to guaranteeing values, ethical principles and corporate conduct, through the most effective and adequate tools.

These principles represent the fundamental values to which the subjects required to comply with the Code of Ethics and Conduct, without exception, must adhere in pursuit of the company "mission".

In particular, the fundamental ethical principles adopted concern the values and areas of activity listed below:

- **LEGALITY**

The Company's purpose, in carrying out its activities, is to act in compliance with national and EU laws and regulations, the Code of Ethics and Conduct, the Organizational, Management and Control Model adopted for the purposes referred to in Legislative Decree 231/01, as well as its statute, regulations and procedures, applying them with rectitude and fairness, asking the Recipients of this Code of Ethics and Conduct to comply with the provisions and to behave in a way that does not affect the moral and professional reliability of Trasporti Vecchi Zironi S.r.l.

To this end, no form of conditioning may be implemented that may tend to influence the declarations to be made to the Supervisory Authorities and the Judicial Authorities.

- **CORRECTNESS**

The Company considers fairness in the performance of its work as a fundamental and imperative value. The Recipients of this Code shall trust in the work of the Company and its directors to be correct and transparent.

The Recipients of this Code shall participate in organizational structures under condition that they are considered lawful by Italian law. Each Recipient of this Code must be aware that any behavior, not in line with the aforementioned correctness, may compromise the integrity and reputation of the Company.

All Recipients of this Code are directly responsible, with reference to the role assigned to them, for the good performance of company activities, the achievement of results, the duty to protect the Company's image.

The principle of fairness therefore implies the commitment, on the part of all Recipients, to respect, in the fulfillment of their functions, the rights of each person involved in work and professional activities.

The Recipients have the obligation to act correctly, also in order to avoid, with the utmost care, situations that generate or may generate situations of conflict of interest.

It is also to avoid any situation through which an employee, a director or other recipient can derive an advantage and / or an undue profit, even through an intermediary, from opportunities opened during and by reason of the performance of their business.

- **IMPARTIALITY**

Trasporti Vecchi-Zironi S.r.l. repudiates any discrimination based on sex, religion, nationality, personal and political opinions, age, health and economic conditions of its interlocutors. The prohibition of discrimination applies to all decision-making processes that affect relations with the corresponding referents (for example: relations with shareholders, personnel management or work organization, selection and management of suppliers).

- **HONESTY AND DECLARATION OF CONFLICTS OF INTEREST**

The Recipients must not pursue personal or Company profit in violation of the laws and regulations in force, as well as the provisions contained in this Code of Ethics and Conduct.

In the conduct of any activity related to the exercise of business activities, circumstances and situations in which the subjects involved are, or may even appear, in conflict of interest must always be avoided.

This means the case in which a Recipient of this Code pursues an interest other than the mission of the company or takes advantage "personally" from business opportunities of the

company. If there is a case of potential conflict of interest, the person who falls into this situation is required to report it to the Management, refraining from undertaking any activity that could be affected by the existence of such a conflict.

- **INTEGRITY**

All Recipients are required to base their conduct on the principles of good faith, honesty, moral integrity, transparency, fairness and impartiality.

- **TRANSPARENCY**

The principle of transparency is based on the truthfulness, accuracy and completeness of information, both outside and inside the Company.

In compliance with the principle of transparency, every operation and transaction must be properly recorded, authorized, verifiable, legitimate, consistent and appropriate.

All actions and operations must have adequate traceability, in order to guarantee the possibility of verifying the decision-making, authorization and execution process.

The Recipients of this Code are required (among themselves and towards the management) to provide complete, transparent, understandable and accurate information, so that in relations with the company and between individuals themselves there are no misunderstandings or incorrect attitudes, both in the specific work of their duties and in the mutual relationship and respect between people.

- **EFFICIENCY AND ECONOMY**

In every work activity, the cost-effectiveness of the management and use of the Company's resources must be pursued in compliance with the most advanced quality standards.

Trasporti Vecchi-Zironi S.r.l. also undertakes to safeguard and preserve the resources, assets, and in general the tangible and intangible assets of the Company, adopting all the necessary precautions to ensure full compliance with the laws and regulations in force.

- **COMPETITION**

Trasporti Vecchi Zironi S.r.l. recognizes the value of competition when based on compliance with the principles of fairness, fair competition and transparency towards operators of the market, committing itself not to damage, with detractive acts or actions, the image of competitors and the services offered by them.

- **PRIVACY POLICY**



The Company undertakes to protect the privacy of all the subjects with whom it operates, in compliance with current regulations and company operating instructions, in order to avoid the processing of personal data in the absence of the consent of the interested party, when necessary, as well as for indeterminate or illicit purposes.

- **CONFIDENTIALITY**

The Company ensures the confidentiality of the information in its possession and refrains from seeking confidential data, except in the case of express and conscious authorization and compliance with the legal regulations in force.

The Company protects the information relating to its employees, and third parties, generated and acquired internally and externally, and activates any other useful precaution aimed at avoiding improper use of information.

Furthermore, the Recipients of this Code are required not to use confidential information for purposes not related to the exercise of their business.

- **VALUE OF HUMAN RESOURCES**

Human resources are recognized as a fundamental and imperative factor for the development of Trasporti Vecchi Zironi S.r.l.

The Company therefore recognizes the centrality of human resources, which require professionalism, dedication, loyalty, honesty and spirit of collaboration.

The Company protects professional development in order to increase the skills of its employees and collaborators.

The recognition of salary increases or other incentive tools, as well as access to higher levels and assignments, are linked, in addition to the rules established by law and the collective labor agreement applied, to the merit of employees, such as the ability to express organizational behavior based on the ethical principles of the Company.

Trasporti Vecchi-Zironi S.r.l. also undertakes not to encourage forms of cronyism and nepotism.

Personnel is recruited exclusively on the basis of regular employment contracts, as no form of irregular work is tolerated.

The Company works to safeguard to the best of its ability the physical and moral integrity of its workers, employees, collaborators, promoting working conditions respectful of individual dignity and work environments respectful of the rules on the prevention of accidents at work, workers' safety and health protection.

- **CUSTOMER ORIENTATION**

Trasporti Vecchi Zironi S.r.l. has the firm will to achieve the satisfaction of its customers, giving effect to requests that can promote an improvement in the quality of activities and services. For this reason, the Company directs its activities to increasingly high-quality standards and in line with the continuous evolution of the sector.

The company undertakes to establish loyal and collaborative relationships with its customers, with the aim of proposing itself as a reliable, competent and trusted partner.

Transparent relationships must also be guaranteed with:

- the community;
- local authorities and public institutions;
- associations, trade unions and political parties.

Trasporti Vecchi-Zironi S.r.l. does not make contributions, direct or indirect, for the financing neither of political parties, movements, foundations, associations and committees and political organizations, nor of their representatives or candidates.

Furthermore, the Company does not finance associations, nor does it sponsor demonstrations, events or congresses that have political propaganda as their purpose.

Trasporti Vecchi Zironi S.r.l. undertakes to guarantee:

- the protection of individual personality;
- the protection of health and safety at work;
- environmental protection, promoting respect for the environment, understood as a common resource to be safeguarded for the benefit of the community and future generations with a view to sustainable development;
- the protection of transparency in commercial transactions, through communication activities that comply with the laws, rules and practices of professional conduct, and adheres to principles of clarity, transparency, timeliness and accuracy.

All actions, operations, transactions and in general all the behaviors held in the context of the performance of the activity of Trasporti Vecchi Zironi S.r.l. must be inspired by the general principles listed above and must be carried out with the utmost diligence, collaboration, equity, loyalty, honesty, moral and professional rigor.

- **RESPONSIBILITY TOWARDS THE COMMUNITY**

The Company is aware of the delicacy of the activity in which it operates and for this reason pays due attention to both internal and external relationships.

- **RESPECT AND PROTECTION OF THE ENVIRONMENT**

The Company respects the environment and regulations and undertakes to improve the environmental impacts of its business. It invites all recipients of this Code of Ethics to comply with the provisions of the legislation about environment protection.

### **3.3. Recipients**

The Code of Ethics and Conduct applies to all corporate functions of Trasporti Vecchi Zironi S.r.l., regardless of the role and hierarchical level and therefore formally commits employees and workers irrespective of they have an employment relationship, they are self-employed and / or parasubordinate collaborators, members of corporate bodies or subjects who for any reason provide work or professional activity, even of an occasional nature; it also applies to suppliers, customers, other companies, contractors and subcontractors, contractors and any other person who has relationships, even of an institutional nature, with the company itself.

The aforementioned subjects will be collectively defined, in this document, "Recipients" or, individually, "Recipient".

### **3.4. Contractual value of the Code of Ethics**

Compliance with the rules of the Code of Ethics and Conduct must be considered an essential part of the contractual obligations of company employees, pursuant to and for the purposes of the provisions of art. 2104 and following of the Civil Code.

The violation of the rules of this Code of Ethics and Conduct undermines the relationship of trust established with the company and will be sanctioned in proportion to the seriousness of the infringement committed, in accordance with the provisions of the disciplinary system defined by the General Part of the Organizational Model (of which the Code of Ethics is an integral and substantial part), without prejudice to the obligation for employees to comply with the rules laid down in the National Collective Labour Agreement (CCNL) and the Workers' Statute (Law number 300 of 1970).

Violations committed by third parties (collaborators, consultants, suppliers, customers, etc.) will be sanctioned according to the criteria set out in the specific clauses (express resolution and / or application of penalties) introduced in contracts with third parties in order to ensure that they operate in compliance with this Code of Ethics and Conduct.

## **4. Methods of implementation of the Code of Ethics**

#### **4.1. Dissemination**

Trasporti Vecchi Zironi S.r.l. undertakes to disseminate knowledge of the principles established in this Code of Ethics and Conduct, by delivering and/or sending it to the recipients referred to in the previous paragraph.

The company undertakes to guarantee the dissemination of the Code of Ethics through:

- distribution to all employees and direct collaborators,
- direct communication or sending a specific link to all stakeholders,
- physical availability of the document, which can be consulted at the company headquarters,
- availability of consultation of the document on the company website,
- distribution to all employees and direct collaborators,
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- physical availability of the document, which can be consulted at the company headquarters,
- availability of consultation of the document on the company website.

#### **4.2. Tasks of the Supervisory Body for internal control**

The correct observance, application and interpretation of this Code of Ethics and Conduct is carried out by the Supervisory Body established with the adoption of the 231 Organizational Model.

The Supervisory Body has the following tasks:

- control the correct dissemination by the company of the Code of Ethics and Conduct and the effective training and information of all its recipients;
- propose to the Board of Statutory Auditors the periodic revision of the Code of Ethics in order to adapt its contents to the changed company reality, as well as harmonize it with any new internal organizational needs;
- verify the legislation covered by the Code of Ethics and Conduct and, more generally, by the Organization, Management and Control Model, in order to propose the updates that may be necessary following changes to the reference legislation;
- verify, control and evaluate cases of violation of the Code of Ethics and Conduct and provide, in the case of infringements, the assessment about adoption by Trasporti Vecchi-Zironi S.r.l. of the most appropriate sanctioning measures, in compliance with current legislation;
- verify, on a sample basis, the correctness of the checks carried out by the company organization on the critical processes highlighted by the periodic analysis of the crimes;

- receive reports from Personnel relating to conduct that does not comply with the Code of Ethics and Conduct and, where necessary, protect the Personnel from any pressure, intimidation and retaliation (please refer to the procedure adopted in this regard so-called "Whistleblowing Procedure").

#### **4.3. Members of the Corporate Bodies**

Even if the members of the Corporate Bodies are not employees of the Company, due to their fundamental role, they are required to comply with the provisions of the 231 Organizational Model and the Code of Ethics and Conduct which is an integral and substantial part thereof. In particular, in carrying out their activities, they must behave in a manner inspired by autonomy, independence and fairness in relations with any public and private interlocutor. Likewise, they must behave responsibly and loyally towards Trasporti Vecchi Zironi S.r.l. and refrain from performing acts in the presence of a possible conflict of interest. They must also make confidential use of the information they become aware of by reason of their office.

#### **4.4. Principles of conduct for personnel**

The staff of Trasporti Vecchi Zironi S.r.l. is required to take full knowledge of the Code of Ethics and Conduct and the principles contained therein, as well as to update itself to any subsequent adaptation.

The Staff, as part of the performance of their work, must comply with the rules and principles referred to in the Code of Ethics and Conduct, refraining from any behavior that does not comply with it.

The Staff must also communicate to the Supervisory Body, competent to ensure correct compliance with the Code of Ethics and Conduct, any violations of which they become aware during the performance of their work.

The Staff has the right and duty to consult with its managers and/or directly with the Supervisory Body, for any clarification relating to the interpretation and correct application of the rules and principles contained in the Code of Ethics and Conduct.

Communications or requests for dialogue with the Supervisory Body, also for specific cases governed by the specific procedure (Whistleblowing Procedure), can be made through one of the following addresses:

1. Direct e-mail: [valeria.bortolotti@studiovblex.it](mailto:valeria.bortolotti@studiovblex.it)
2. Certified e-mail: [valeria.bortolotti@ordineavvmodena.it](mailto:valeria.bortolotti@ordineavvmodena.it)
3. by post writing to:  
Supervisory Body Trasporti Vecchi-Zironi S.r.l.

c/o Valeria Bortolotti

Piazzale Paolo Teggia n. 9 int. S

41049 Sassuolo (MO) - Italy

4. using the mailbox at the company headquarters;
5. by telephone calling the number + 39 3333810478

In any case, the Supervisory Body strives to ensure that the person making the communication, if identified or identifiable, is not subject to retaliation, discrimination or, in any case, penalization, thus ensuring confidentiality (except for the recurrence of any legal obligations that impose otherwise).

Personnel, limited to their competences and attributions, is also required to inform third parties with whom it has relations in the context of the performance of its work of the existence and specific contents of the Code of Ethics and Conduct within Trasporti Vecchi Zironi S.r.l.

#### **4.4.1. Obligation to update**

In carrying out the activity on behalf of Trasporti Vecchi Zironi S.r.l. the Staff is required to always maintain a high degree of professionalism and to undergo constant updating with regard to professional training and knowledge of the 231 Organizational Model in all its components.

It will be the task of the Supervisory Body to periodically ensure, as part of training and information activities, the updating of the staff itself.

#### **4.4.2. Confidentiality**

The Staff must treat with absolute confidentiality, even after the termination of the employment relationship, data, news and information in their possession, avoiding its dissemination or use for its own or third parties' speculative purposes.

Information of a confidential nature may be disclosed, within the Company, only in respect of those who have a real need to know it for business reasons.

#### **4.4.3. Diligence in the use of company assets**

The Staff must protect and guard the corporate values and assets entrusted to them, and contribute to the protection of company assets, avoiding situations that could negatively affect the integrity and security of such assets.

In any case, the Personnel must avoid using resources, assets or materials of the company to their own advantage, or in any case for improper purposes.

It is prohibited any use of these goods and resources that may be in contrast with the interests of Trasporti Vecchi Zironi S.r.l. or that is dictated by professional reasons unrelated to the employment relationship.

It is in no case allowed to use company assets, in particular with regard to company IT equipment, to commit or induce the commission of crimes or to pursue any purpose contrary to the laws in force or that may constitute a threat to public order, the protection of human rights or morality.

With particular reference to the use of company IT equipment, it is explicitly forbidden to install unauthorized softwares, illegally duplicate software protected by license, make electronic, paper or photographic audiovisual recordings or reproductions of company documents, except in situations where these activities fall within the scope of the company functions entrusted and authorized.

Everyone is personally responsible for maintaining the security of company IT equipment and the confidentiality of their access credentials in order to avoid fraudulent or improper use of the same.

#### **4.4.4. Financial statements, accounting and other business documents**

The Staff must pay particular attention to the collection and registration of accounting documents, to budget preparation activities, the accounting control process and to the correct allocation and conservation of other corporate documents.

In this regard, it is necessary to ensure:

- adequate collaboration between the company departments responsible for drafting social documents;
- the completeness, clarity and accuracy of data and information provided;
- compliance with the official principles of compilation and registration of all accounting documents;
- the correct communication and information between the corporate bodies and the company departments responsible for the accounting area, control and preparation of the financial statements.

#### **4.4.5. Health and Safety**

Personnel must take care of their own health and safety and that of other persons present in the workplace, affected by their actions or omissions, in accordance with the training, instructions, procedures and means provided by the Employer.

In addition, the Staff is obliged to:

- contribute, together with the Employer and the Function Managers, to the fulfillment of the obligations envisaged to protect health and safety in the workplace,
- observe the provisions and instructions given by the Employer and the Function Managers for the purposes of collective and individual protection,
- correctly use work equipment, internal handling equipment and company vehicles,
- appropriately use the personal protective equipment made available by the Employer,
- immediately report to the Employer or to the Function Managers the deficiencies of vehicles, equipment and personal protective equipment, as well as any dangerous condition of which it becomes aware, working directly, in case of urgency, within the scope of its competences and possibilities to eliminate or reduce situations of serious and imminent danger,
- provide for the care of the means of personal protection made available, without making any changes on their own initiative and reporting any defects or inconveniences to the Employer,
- not to carry out on his/her own initiative operations or manoeuvres that may compromise one's own safety or that of other workers,
- participate in training and information programs organized by the Employer,
- periodically interface and cooperate with the RSPP and the RLS,
- undergo the health checks required by current legislation or in any case arranged by the company's Competent Doctor,
- participate in meetings scheduled by the Supervisory Body.

#### **4.4.6. Anti-money laundering / receiving stolen goods**

The Staff must adopt all appropriate tools and precautions to ensure the transparency and correctness of commercial transactions.

In particular, it is mandatory that:

- the tasks assigned to any service companies and/or to natural persons who take care of the economic / financial interests of the Company (suppliers, consultants, customers, collaborators) of the company are drawn up in writing, with an indication of the contents, the agreed economic conditions and the cancellation clause of the contract in case of violation of the principles established in this Code of Ethics and / or in the 231 Organizational Model;
- the competent Function Managers ensure the control of the regularity of payments to all counterparties;



- the minimum requirements set and required for the selection of bidders for the goods and/or services that the Company intends to acquire are scrupulously complied with;
- the criteria for evaluating tenders are established as part of the business procedures adopted for these activities;
- with reference to the commercial / professional reliability of suppliers and consultants or collaborators, all the information necessary for the pre-evaluation of the same is requested and obtained, any inclusion in the appropriate register (if established) and in compliance with the company procedures adopted;
- in the event of the conclusion of agreements aimed at carrying out investments, maximum transparency is guaranteed.

## **5. Business behavior**

### **5.1. Relations with suppliers, customers, financial institutions and other companies**

In business relations with suppliers, customers, financial institutions and other companies, the staff of Trasporti Vecchi-Zironi S.r.l. is required to adopt a behavior in accordance with the principles referred to in this Code of Ethics and Conduct.

In particular, in commercial relations with such subjects, those behaviors that may cause prejudice or damage, even indirect, to the company, or favoritism aimed at favoring a subject over others or direct solicitations to acquire personal and / or career advantages, for oneself or for others, contrary to current legislation or to the provisions contained in this Code of Ethics and Conduct, are not allowed.

The 231 Organizational Model and the Code of Ethics and Conduct also apply to Third Party Recipients, i.e. to subjects external to the Company who operate, directly or indirectly, to achieve the objectives of the latter (by way of example and not limited to, attorneys, agents, collaborators in any capacity, consultants, suppliers, contractors and subcontractors, business partners, etc.).

These subjects, within the limits of their respective competences and responsibilities, are obliged to comply with the provisions of the 231 Organizational Model and the Code of Ethics, which is an integral and substantial part thereof, including the ethical principles of reference and the rules of conduct dictated for Personnel.

In the absence of the commitment expressed to comply with the rules of the 231 Organizational Model and the Code of Ethics and Conduct, Trasporti Vecchi-Zironi S.r.l. shall not enter into and/or will not continue any relationship or agreement with the third party.

To this end, specific clauses are included in the letters of appointment and/or in the negotiation agreements, aimed at confirming the obligation of the third party to fully comply with the Code of Ethics and Conduct, as well as to provide, in the event of violation, the warning to punctual

compliance with the 231 Organizational Model, or the application of penalties or, again, the rescission of the contractual relationship.

Trasporti Vecchi Zironi S.r.l. provides clear, accurate and truthful information in commercial negotiations and respects contractual obligations, as well as the diligent fulfillment of the same, preventing behaviors that may mislead the customer. Contracts and communications with customers must:

- be clear, simple and formulated with the language as close as possible to that of the widespread customers, such that they can adopt informed choices,
- ensure a certain date for contracts, in the forms and in the manner provided for by law,
- comply with current regulations with particular attention to the application of anti-corruption legislation.

Trasporti Vecchi-Zironi S.r.l. undertakes to communicate promptly and in the most appropriate manner any information relating to any changes and variations in the performance of activities.

Trasporti Vecchi Zironi S.r.l. undertakes to guarantee the achievement of the highest quality and safety standards, also through the implementation of Quality Certification systems adopted by the Company.

In compliance with working hours, employees devote adequate amount of time and energy to the performance of his tasks, committing himself to perform them in the simplest and most efficient way in the interest of customers, assuming the responsibility related to their tasks.

The company is committed to encourage interaction with customers through the management and rapid resolution of any complaints, using appropriate communication systems.

Trasporti Vecchi Zironi S.r.l. repudiates litigation as an instrument aimed at obtaining undue advantages and uses it on its own initiative only when its legitimate claims do not find due satisfaction in the interlocutor.

Trasporti Vecchi Zironi S.r.l. protects the privacy of customers according to current regulations, undertaking not to communicate, nor disseminate, the related data, without prejudice to legal obligations.

It is expressly forbidden to operate using threat or violence in business activities or taking inappropriate or illegal actions against customers, including measures of discrimination and restriction on their business activities.

The methods of suppliers' selection must comply with the internal procedures provided by Trasporti Vecchi-Zironi S.r.l.

The choice of the suppliers and the purchase of goods and services of any kind take place by enhancing the principles of competition and equal conditions of the presenters of the offers

and on the basis of objective assessments relating to competitiveness, quality, brand, utility and price of the supply.

In particular, in the selection of consultants and / or collaborators, Trasporti Vecchi Zironi S.r.l. takes into account the requirements of morality and professionalism guaranteed by the supplier.

In selecting the supplier, the Company must also take into account the ability to guarantee the implementation of adequate Quality Certification systems, the availability of means and organizational structures and the ability to meet confidentiality obligations.

Relations with suppliers, including financial and consultancy contracts, are governed by the rules of this Code of Ethics and Conduct and are subject to constant and careful monitoring by Trasporti Vecchi-Zironi S.r.l., also in terms of the adequacy of the services or goods provided with respect to the agreed consideration.

The internal procedures provide for the functional separation between the person asking for the supply and the one who stipulates the contract, as well as an accurate system of documentation of the entire selection and purchase procedure such as to allow the reconstruction and verifiability of each operation.

Trasporti Vecchi Zironi S.r.l. cooperates with the supplier in order to build a collaborative relationship and mutual trust.

Trasporti Vecchi Zironi S.r.l. undertakes to inform the supplier in a correct and timely manner about the characteristics of the activity, the forms and times of payment, in compliance with current regulations as well as the expectations of the counterparty, negotiations and the content of the contract. The fulfillment, by the supplier, of the contractual services, must comply with the principles of fairness, correctness, diligence and good faith, in compliance with current legislation.

Attentive to environmental issues and protection, Trasporti Vecchi-Zironi S.r.l., as part of procurement activities, undertakes to promote respect for environmental conditions and to ensure that they are carried out in accordance with ethical principles, requiring, for particular supplies and services, requirements of social relevance.

Even with the affixing of specific contractual clauses, Trasporti Vecchi Zironi S.r.l. may request from suppliers an appropriate declaration certifying their adherence to specific social obligations and their commitment to avoid the commission of crimes against the Public Administration and environmental crimes attributable to the activity of the supplier company.

## **5.2. Relations with the Public Administration and with the Public Authorities and Institutions**

In relations with the Public Administration and entertained with public officials or public service representatives (who operate on behalf of the Public Administration, central and peripheral, or legislative bodies, community institutions, international public organizations and any foreign State), with the judicial system, with the public supervisory authorities and with other independent authorities, as well as with private partners concessionaires of a service or contractors of works or works on behalf of the P.A., the Staff of Trasporti Vecchi Zironi S.r.l. has the duty to behave in accordance with the correct observance of the principles of transparency, correctness and impartiality, such as not to lead to false and / or ambiguous and / or instrumental interpretations, in compliance with the principles and rules established in this Code of Ethics and Conduct.

Furthermore, in carrying out the company's activities, Trasporti Vecchi Zironi S.r.l. is required to guarantee the quality of the services provided, and also the confidentiality and security of the information received and transmitted; the company staff, therefore, has the duty to strictly comply with current legislation and the procedures adopted for the pursuit of these purposes. All relationships with subjects qualified as Public Officials or Public Service Officers must be conducted in full compliance with the laws and regulations in force, as well as with the Organizational Model and the Code of Ethics and Conduct, in order to ensure the legitimacy, transparency and integrity of the work of Trasporti Vecchi Zironi S.r.l.

All Personnel are prohibited from accepting, offering or promising, even indirectly, money, gifts, goods, services, benefits or favors (also in terms of employment opportunities or by means of activities directly or indirectly attributable to the employees) with reference to relationships with Public Officials, to influence their decisions, in view of more favorable treatment or undue performance or for any other purpose.

Gifts and acts of courtesy to Public Officials, or in any case public employees, are allowed only when, being of modest value, they do not compromise in any way the integrity and independence of the parties and cannot be interpreted as a tool to obtain advantages improperly. In the case of investigations, inspections or requests from the Public Authority, the Staff is required to ensure due cooperation.

Attention and care must be paid in particular to operations relating to: tenders, contracts, authorizations, licenses, concessions, requests and / or management and use of public regional, national or European fundings, management of contracts, relations with supervisory authorities or other independent authorities, social security institutions, bodies responsible for collecting taxes, bankruptcy bodies, civil, criminal, administrative or preventive proceedings, etc. In such cases, any contact with the aforementioned third Parties must take place by the

corporate bodies and the subjects expressly delegated to do so, in line with company strategies and in writing; any correspondence with the public entities mentioned above must be registered and inventoried, as well as telephone contacts. The subjects responsible for carrying out the operations listed above must report to the other company departments concerned of the specific activity according to the law and in compliance with the internal organizational procedures appropriately adopted which provide for a suitable segregation of roles and correct authorization procedures.

During a business negotiation, a request or a commercial relationship with the Public Administration, no actions should be taken, directly or indirectly, that may propose employment and / or commercial opportunities, from which advantages derive, for themselves or for others, to the employees of the Public Administration or their relatives.

Trasporti Vecchi-Zironi S.r.l. abstains from providing any direct or indirect contribution, in any form, to parties, movements, associations, foundations, committees and political and trade union organizations, their representatives and candidates, except as permitted and provided for by the laws and regulations in force.

In particular, sponsorships of events, exhibitions, meetings and similar initiatives can be carried out only in case they comply with the law and the principles of loyalty, fairness, transparency and verifiability, as well as with the internal procedures adopted.

Trasporti Vecchi Zironi S.r.l. may recognize contributions and donations in favor of subjects with social, moral, scientific and cultural purposes, except in case of possible conflicts of interest.

In the event that, in relations with the Public Administration, the Company is represented by a "third party", the application of the provisions of this Code of Ethics and Conduct is mandatory also for the consultant and his/her staff.

### **5.3. Relations with the Judicial Authorities**

In relations with the Judicial Authorities it is expressly forbidden to carry out, or instigate others to carry out, corrupt practices of any kind.

In the event that the Company is involved in judicial or extrajudicial proceedings in civil, criminal, administrative, tax or preventive measures, internal staff, or anyone acting in the name and / or on behalf of the Company, must not in any way adopt behavior towards the Judicial Authorities, registry officials or Bailiffs, capable of inducing such persons to take measures that unlawfully benefit the Company.

With regard to any requests of any kind of the Judicial Authority and in general to any contact with the same, Trasporti Vecchi-Zironi S.r.l. undertakes to provide maximum cooperation in making truthful and representative statements of the facts, refraining from conducts that may

hinder the activity of the Judicial Authority, in absolute compliance with the laws and in accordance with the principles of loyalty, correctness and transparency.

All Recipients involved in legal proceedings must provide effective collaboration and make truthful, transparent and representative statements of the facts.

It is expressly forbidden to:

- engage in any activity that may favor or harm one of the parties to the dispute in the course of the proceedings,
- condition, in any form and in any way, the will of the subjects called to answer to the Judicial Authority in order not to make statements or declare facts that do not correspond to the truth,
- promise or offer money, gifts or other benefits to persons involved in or related to legal proceedings.

#### **5.4. Relations with trade unions, associations and political parties**

Trasporti Vecchi Zironi S.r.l. undertakes to take care of and maintain relations with trade unions and joint territorial bodies in compliance with current legislation and with a spirit of collaboration and transparency.

No form of discrimination and/or favoritism is allowed on the basis of membership of trade unions, associations and/or political parties, as well as the profession of political or religious ideas.

Everyone has the right to choose the trade union organization, association or political party to which they may join, on the basis of their needs, beliefs and political ideologies, in compliance with the laws in force.

#### **5.5. Relations with the media**

The reports of Trasporti Vecchi-Zironi S.r.l. with the means of communication and in any case towards the external environment must be transparent, truthful, clear and not instrumental; no one can provide formal information concerning the Company without prior authorization from the Management, without prejudice, in any case, to the current legislation on confidentiality.

Any request for news from any media and information received from the staff of Trasporti Vecchi-Zironi S.r.l. must be communicated to the Company Departments responsible for external communication, before making any commitment to respond to the request.

Communication to the outside must follow the guiding principles of truth, correctness, transparency and prudence in order not to lead to partial, false, ambiguous or misleading interpretations, favoring the knowledge of company policies, programs and projects of the

Company. Relations with the media must be based on compliance with the law, the Code of Ethics and Conduct, the related protocols and the principles already outlined, with reference to relations with public institutions and with the aim of protecting the image of the Company. Any form of investment (direct or through third parties) that finds its source in confidential company news is strictly prohibited.

Particular importance and attention must be paid to the external communication of documents, news and information relating to events that occur in the sphere of direct activity of Trasporti Vecchi-Zironi S.r.l. not in the public domain.

The communication of such information, after the Management has authorized its dissemination, must always take place through the appropriate channels and subjects.

Under no circumstances, in the management of information, a conduct shall be adopted for the use of data, news or business opportunities learned in the exercise of the assignment or other behaviors that result in the impoverishment of company assets or are aimed at bringing undue personal advantages or to third parties.

#### **5.6. Relations with business partners**

Trasporti Vecchi-Zironi S.r.l. undertakes to develop initiatives with business partners, with competence, precision, dedication and efficiency, as well as to managing relations with them with honesty, loyalty and transparency. In addition, Recipients are required to:

- carry out the selection of business partners on the basis of objective, transparent and documentable evaluation criteria, respecting the existing hierarchical structures and the company procedures adopted,
- establish relationships exclusively with respectable partners, whose corporate ethical culture is comparable to that of the Company,
- collaborate with partners who are engaged only in lawful activities,
- ensure the transparency of agreements and avoid the signing of agreements or terms against the law,
- maintain collaborative relationships with partners,
- operate within the framework of current legislation and require timely compliance,
- formalize in a traced manner the acknowledgment by partners (customers, suppliers, consultants, etc.) that Trasporti Vecchi-Zironi S.r.l. has adopted an Organizational Model and a Code of Ethics and Conduct, and that the relationship between the parties cannot disregard compliance with the provisions of the same document.

### **5.7. Gifts, presents and benefits**

The staff of Trasporti Vecchi-Zironi S.r.l. cannot, neither directly nor indirectly (for example through their family members) offer or receive gifts, presents, money, gifts, neither of material or intangible nature (services, discounts, promotions, also in terms of employment opportunities, etc.), which may appear in any way connected with existing business relationships and aimed at acquiring preferential treatment or undue advantages; this prohibition includes all relations of any kind with the Public Administration (public officials, government representatives, public service officers, Italian and foreign public officials, or their family members, which may influence the independence of judgment or induce to ensure any advantage) or private subjects, customers and suppliers, whose decisions could be influenced in view of more favorable treatment or undue performance or for any other purpose.

Gifts of a purely symbolic nature may be offered or accepted, possibly personalized and, in any case, of modest value; the gifts offered by Trasporti Vecchi-Zironi S.r.l., which do not fall within the aforementioned prohibitions, must be documented in an appropriate manner and authorized by the competent company manager.

Anyone among the Company Staff who receives gifts, as a result of the activities carried out or to be carried out, falling within the scope of the prohibitions indicated above, is required to notify the company manager, who will immediately return these gifts, notifying the sender of the policy of Trasporti Vecchi-Zironi S.r.l. on the subject.

As for donations, Trasporti Vecchi-Zironi S.r.l. does not allow any form of gift that can be interpreted as exceeding normal commercial practices or courtesy, or in any case aimed at acquiring preferential treatment in the conduct of any activity connected to it.

Therefore, gifts or acts of courtesy and hospitality are permitted to the extent that they are of modest value and in compliance with normal business and courtesy practices, so that they do not compromise the integrity, image, independence and reputation of one of the parties and such that they cannot be interpreted as aimed at obtaining preferential treatment.

It should be noted that this provision concerns both gifts promised or offered and those received, and refers to any type of benefit (free participation in conferences, promise of a job offer, utility or benefit for various reasons, etc.).

The donations that take the form of delivery or sending of gifts, made in favor of the subjects who relate to the Company, may in no case exceed the amount of € 50,00 (fifty Euros).

### **6. Conflict of interest and incompatibility**

Employees are required to avoid situations in which conflicts of interest or incompatibility may occur and therefore must refrain from carrying out actions or engaging in behavior potentially in competition with the company activity or with the purposes and interests that it pursues;



personnel is also required to refrain from taking personal advantage using information or opportunities of which it has become aware during the performance of their work duties.

In particular, the following situations may determine a conflict of interest or incompatibility, but are not limited to:

- perform a top position in Trasporti Vecchi Zironi S.r.l. and have economic interests, for various reasons, with suppliers, customers, subcontractors or competitors of the Company itself;
- work with or in favor of suppliers, customers, contractors and subcontractors or competitors of the Company;
- personally provide services that the company offers to its customers;
- hire former employees of the Public Administration as corporate employees;
- exploit one's position in such a way as to obtain a personal advantage that conflicts with corporate interests.

Anyone who is in a position of conflict of interest or incompatibility, even if only apparent, is obliged, in addition to the provisions of current legislation, to promptly inform his Head of Function who will be required to assess the actual presence of such potential prejudice and to authorize or possibly authorize the performance of work potentially in conflict of interest.

Any situation of conflict or incompatibility and the reasons that led to the granting or refusal of authorization to operate must be communicated in writing to the Administrative Body and the Control Bodies, and the Supervisory Body must also be informed.

## **7. Internal controls, corporate communications and functioning of corporate bodies**

### **7.1. Internal controls**

All activities carried out within Trasporti Vecchi-Zironi S.r.l. must be legitimate, correctly recorded and documented (in paper and/or computer format), verifiable, authorized, consistent, congruous and compliant with current legislation, as well as with company procedures and regulations, including the provisions and principles contained in this Code of Ethics and Conduct.

The internal control system of Trasporti Vecchi-Zironi S.r.l. aims to:

- guarantee the accuracy and reliability of accounting records and supporting documentation, as well as the process of drawing up the financial statements in compliance with the provisions of the Civil Code, tax rules and all applicable legislation on the subject,
- periodically verify the adequacy of the procedures and the company organization in terms of effectiveness of the supervision, efficiency and cost-effectiveness, as well as consistency with current legislation,

- verify and guarantee the proper functioning of the Corporate Bodies in compliance with current legislation,
- ensure compliance of operational obligations with internal procedures and regulations, with applicable legislation, as well as with the principles and provisions contained in this Code of Ethics and Conduct.

Internal control within Trasporti Vecchi-Zironi S.r.l. is carried out by the Directors and individual Function Managers, by the Board of Statutory Auditors as well as by the Supervisory Body established to ensure the correct observance and application of this Code of Ethics and Conduct.

All operations related to these internal controls must be duly documented and must be brought to the attention of the aforementioned Supervisory Body, which will be required, in turn, to periodically report the results of its control activity to the Administrative Body, highlighting any critical factors identified.

Special periodic meetings will be scheduled between the Supervisory Body, the Heads of the Functions involved, the Board of Statutory Auditors in order to verify, each for the part within its competence, compliance with current legislation, company control procedures and the provisions of the Organizational Model and this Code of Ethics and Conduct.

## **7.2. Social communications**

Personnel involved is required to provide maximum cooperation in the preparation of the financial statements, or any document concerning information on the economic, equity and financial situation of the Company, and is responsible, within the procedures for which it is involved, for the transparency, correctness and truthfulness of the information; all this, in order to prevent corporate crimes and other crimes provided for by Legislative Decree 231/01, regarding administrative offenses and / or tax crimes.

The Staff, each for their own sphere of competence, is also required to provide, where necessary, to the Board of Statutory Auditors, as well as to the Supervisory Body, any information and/or data on the economic, equity and financial situation of the Company, acquired as part of the performance of the activities within their competence, in a timely, clear and correct manner.

The Staff, each for their own sphere of competence, must work with the utmost diligence to ensure that information, omissions or other particular problems encountered that have a direct impact on the management of the company's activity are shared among the various Company Functions.

Within the limits established by current regulations, Trasporti Vecchi-Zironi S.r.l. provides in a timely and complete manner the information, clarifications, data and documentation requested

by shareholders, customers, suppliers, public supervisory authorities, institutions, bodies and other stakeholders within the scope of their respective functions.

All relevant corporate information must be communicated with absolute timeliness both to the Corporate Bodies responsible for controlling the management of the Company, and to the Public Supervisory Authorities. A comprehensive and clear corporate communication is a guarantee, among other things, of the correctness of the relationships:

- with members, who must be able to easily access information data, in accordance with current legislation,
- with third parties who come into contact with the company, who must be able to have a representation of the economic-financial and equity situation of the Company,
- with the supervisory authorities, the audit and internal control bodies, which must effectively carry out control activities, to protect not only shareholders but the entire market.

### **7.3. Functioning of corporate bodies**

The Legal Representative and the other members of the Administrative Body, as well as the Board of Statutory Auditors who are aware of facts or circumstances that may have a significant impact on the Company's financial and economic situation, are required to immediately inform the Supervisory Body of such facts or circumstances, and to formally report them to the first useful Board of Directors.

The procedures for convening, operating and recording the meetings of the Shareholders' Meeting and the Administrative Body must be inspired by criteria and procedures that guarantee maximum information for all interested parties, with particular regard to meetings that may have a significant impact on the economic and financial situation and on the corporate structure.

In particular, in relation to the correct application of the "Corporate Crisis and Insolvency Code" issued with Legislative Decree 14/2019, the Corporate Bodies must implement all the necessary controls to prevent such risks, immediately highlighting any critical elements that may have emerged, implement all the actions and requirements provided for by the aforementioned Code, which may to some extent refer to the so-called "alert indices" that highlight, in advance, the diagnosis of a potential crisis risk, in order to allow any corrections to inadequate organizational structures, etc.

#### **7.4. Relations with members**

The company organization, aware of the importance of the role played by the shareholder, undertakes to provide accurate, truthful and timely information, and to improve the conditions of participation, within its prerogatives, in corporate decisions.

It is a commitment of Trasporti Vecchi-Zironi S.r.l. to protect and increase the value of its business, in the face of the commitment made by the shareholders with their investments, through the enhancement of management, the pursuit of high standards in production uses and the solidity of the assets.

The company organization is also committed to safeguarding and preserving company resources and assets.

#### **7.5. Relations with supervisory bodies**

Trasporti Vecchi Zironi S.r.l. bases its relations with the Board of Statutory Auditors on the utmost diligence, professionalism, transparency, collaboration, availability and in full respect of their institutional role, giving punctual and prompt execution to the requirements and any required obligations. Data and documents are made available in clear, objective and exhaustive language in order to provide accurate, complete, faithful and truthful information, avoiding, and in any case reporting, in the appropriate form and manner, situations of conflict of interest.

It is expressly forbidden to prevent or hinder the performance of the control activities legally attributed to the Board of Statutory Auditors.

### **8. Human resources**

#### **8.1. Preamble**

Human Resources are an indispensable element for the very existence of the company and for the type of activity carried out by it.

The dedication, loyalty and professionalism of human resources are determining values and conditions for achieving the company's objectives and success.

#### **8.2. Selection of personnel**

The evaluation of the personnel that the company may hire is carried out on the basis of the correspondence of the candidates' profiles with those expected and the actual organizational needs, in compliance with the principles of impartiality and equal opportunities for all interested parties, according to the company's procedures.

All staff must be hired with a regular employment contract and no form of irregular or illegal work is allowed.

When the collaboration relationship begins, the employee / collaborator must receive exhaustive information regarding the characteristics of the duties and function, the regulatory and remuneration elements and the regulations and behaviors for the management of risks related to health, safety and respect for privacy, and receive mandatory training in these areas. He must also explicitly accept his commitments deriving from this Code of Ethics and Conduct and from the 231 Organizational Model.

### **8.3. Relations with employees and consultants**

The company selects and hires collaborators and consultants with absolute impartiality, autonomy and independence of judgment, based on the analysis of the “curricula vitae” and the professional figures sought within the procedures adopted.

Conduct contrary to the principles expressed in the Code of Ethics and Conduct may be considered a serious breach of the duties of correctness and good faith in the execution of the contract, a reason for damage to the relationship of trust and just cause for termination of contractual relationships.

Collaborators and consultants who maintain relations with the company are required to avoid any situation of conflict of interest with the same, obliging themselves, in case of conflict, to report it immediately to Trasporti Vecchi Zironi S.r.l.

### **8.4. Selection, establishment of the employment relationship, training and development of human resources**

The selection of human resources to be hired in Trasporti Vecchi Zironi S.r.l. is carried out on the basis of the correspondence of the professional profiles of the candidates with those requested, the criteria of merit and the specific business needs, all in compliance with the principle of equality and equal opportunities for each interested party, except in cases of automatic transfer of personnel in charge in the contract prior to the award of Trasporti Vecchi-Zironi S.r.l.

In the selection phase, conduct aimed at encouraging forms of cronyism or nepotism or aimed at attributing undue advantages to someone is not allowed.

Employees are hired under regular employment contracts in accordance with current national legislation.

Trasporti Vecchi-Zironi S.r.l. offers to all its employees the same opportunities, adopting appropriate measures to avoid discrimination; the company takes care of and promotes the development, training and updating of each one on the basis of their needs and personal characteristics and stimulates professional growth on the basis of merit and specific personal skills.

The training and professional updating guaranteed to employees will be aimed at informing them, in line with their specific skills, regarding the discipline of preparation of the financial statements, the notions on company law, the possible administrative offenses / crimes in corporate matters pursuant to Legislative Decree 231/01; this training and/or information activity must also be addressed to the top management functions and to the members of the Corporate Bodies, regardless of the nature of the related contractual relationships in place with Trasporti Vecchi-Zironi S.r.l.

Trasporti Vecchi Zironi S.r.l. requires that its employees, at every level, as well as other subjects who in any capacity provide work or professional activity, even occasional, for the company itself, collaborate to maintain a climate of respect for the dignity, honor and reputation of each person in the company.

Human resources management policies are disseminated at company level to all employees, as well as to other subjects who for any reason provide work or professional activity, even occasionally, on behalf of Trasporti Vecchi-Zironi S.r.l., through suitable means of communication (such as circulars, billboards, etc.).

Trasporti Vecchi Zironi S.r.l. undertakes to offer its employees an adequate, sanitized work environment, providing them with suitable premises, equipment and personal protective equipment; it also protects the safety and hygiene of the workplace by resorting to all possible measures in order to ensure the healthiness of the same.

Each new employee must also formalize, by signing the appropriate letter of acceptance, the sharing of the rules of conduct deriving from this Code of Ethics and from the acknowledgment of the existence of the 231 Organizational Model.

#### **8.5. Rights and obligations of employees**

The employees of Trasporti Vecchi Zironi S.r.l. are required to comply with the rules and provisions contained in the relevant applicable employment contract, the rules established by the Civil Code and current law, as well as the principles and provisions contained in this Code of Ethics; these provisions recognize the employee rights and duties.

In particular, the employee has the following rights, by way of example and not exhaustively:

- the economic and regulatory treatment provided for by the applicable collective labour agreement and by the provisions of current legislation,
- the performance of functions related to their qualification or possibly to a higher qualification in accordance with the laws in force and collective bargaining,
- to receive appropriate vocational training, taking into account the personal needs and characteristics of each individual,

- the protection of safety and health in the workplace, as well as the confidentiality of personal data in accordance with the company regulations in force, current legislation and the principles contained in this Code of Ethics and Conduct.

The employee has the duty, by way of example and not exhaustive, to:

- provide the service indicated in the employment or collaboration contract, acting loyally in order to comply with the obligations assumed,
- observe the provisions and instructions given by the Corporate Bodies or by their Function Managers,
- collaborate with colleagues and with their company managers and disseminate and communicate to them data, information, useful and / or necessary knowledge, acquired in the exercise of their work duties, in a correct, clear, complete and exhaustive manner in compliance with the company regulations in force and current legislation,
- implement all the behaviors that allow to operate with maximum efficiency in the execution of the tasks assigned and in the pursuit of common objectives,
- acquire the professional skills essential for the performance of their work and to pursue the continuous improvement of their professionalism through constant updating and participation in courses, seminars, conferences and training programs proposed and activated by the Company,
- fulfill all the obligations necessary for the protection of safety and health in the workplace, in accordance with current legislation and company provisions on the subject,
- know and comply with all the rules on information security in order to guarantee the integrity, confidentiality and availability of data relating to suppliers, customers and any third parties who have relations with Trasporti Vecchi Zironi S.r.l.,
- use correctly and carefully guard the company's assets do not use them for private purposes any equipment, tools, supports and services available to them for office reasons, nor to allow others to do so,
- refrain from carrying out other activities during working hours that are not congruent with their duties and organizational responsibilities,
- not to derive any undue profit or advantage, direct or indirect, in the performance of their work duties.

The company requires that its employees/collaborators know and observe the requirements of the Code of Ethics and Conduct and are aware of the adoption and effective implementation of the requirements contained in the 231 Organizational Model.

Each employee is required to report to the Supervisory Body, even anonymously, any violation of the Code of Ethics and Conduct carried out by colleagues, collaborators and consultants of which he becomes aware, even anonymously through the so-called *Whistleblowing Procedure* which is integral part of the 231 Organizational Model.

Trasporti Vecchi Zironi S.r.l. applies the disciplinary sanctions specified in the General part of the 231 Organizational Model if it becomes aware of any omission of a report of irregular or unlawful conduct found to be well-founded; at the same time it applies the same disciplinary sanctions if it ascertains an unfounded report made in bad faith, for the sole purpose of causing voluntary damage to colleagues, collaborators and consultants.

Trasporti Vecchi Zironi S.r.l. sanctions all conduct by employees in violation of the rules and principles established in this Code of Ethics and Conduct through the application of disciplinary sanctions provided for by the National Collective Labour Agreement (C.C.N.L.), specifically described in the General Part of the 231 Organizational Model.

#### **8.6. Integrity and protection of the person**

Trasporti Vecchi Zironi S.r.l. is committed to protecting the moral integrity of its employees, guaranteeing the right to working conditions that respect the dignity and freedom of everyone, as well as a work environment that values diversity in compliance with the principle of equality. To this end, the company opposes any type of discrimination of a racial, sexual, political, trade union or religious nature, and imposes the obligation to refrain from adopting behaviors or initiatives that create an intimidating, hostile work environment or that negatively interfere with the work performance of others, as well as from any harassing act or behavior towards other workers.

In addition, no type of sexual harassment and / or behavior or speech that may disturb the sensitivity and / or freedom of the person is allowed nor tolerated.

The employee who believes he/she has been the subject of harassment or has been discriminated against, or who is aware of intimidation, discrimination, acts or harassing behavior towards colleagues, can report the incident to the company function in charge (eg Personnel Management) which will provide with the utmost confidentiality to evaluate the actual violation and to adopt, from time to time, all measures deemed necessary and appropriate in order to restore a peaceful working environment, guaranteeing the absolute confidentiality of the subjects involved. Alternatively, in the event of repeated behavior, the employee has the possibility to activate the so-called "*Whistleblowing Procedure*".



### **8.7. Overlapping of tasks and posts**

Without prejudice to compliance with any prohibitions or constraints arising from current legislation, in the performance of each assignment a professional and personal contribution consistent with the functions, roles and positions must be held guaranteeing presence and continuity of action.

The cumulation of tasks or jobs is permitted to the extent that their exercise is in line with the Company's expectations and with the principles set out above.

A careful evaluation of this limit is left to each subject, having regard to the peculiarities, subjective and objective, of the tasks or uses performed, and to the exclusion of any form of conflict of interest.

### **9. Health, safety and environment**

Trasporti Vecchi-Zironi S.r.l. undertakes to spread and consolidate a culture inherent to health, safety and environment in compliance with the provisions of current legislation, with particular attention to developing risk awareness, promoting awareness campaigns of the Staff, to take care of the work environment and the well-being of all those who work, for any reason, in favor of the company.

The staff of Trasporti Vecchi Zironi S.r.l. is required to comply with the company's health, safety and environmental provisions in order to prevent and/or avoid accidents and any harmful events, as well as the provisions governing access and behavior in the workplace.

As a direct consequence of the above, Trasporti Vecchi-Zironi S.r.l. is committed to maintaining a high level of efficiency and functionality of the company structure.

### **10. Company assets and protection of assets**

All recipients of this Code of Ethics and Conduct are required to use and carefully guard the goods they have for office reasons.

The same are directly and personally responsible for the protection and legitimate use of the goods and resources entrusted for the performance of their functions, as the non-conforming use of the goods and resources owned by Trasporti Vecchi-Zironi S.r.l. is not allowed.

Trasporti Vecchi-Zironi S.r.l., in compliance with the laws in force, takes the necessary measures to prevent distorted use of the same.

In particular, the recipients of this Code of Ethics and Conduct must use the tangible and intangible company assets made available to them:

- with the utmost care and in their own way, also in order to avoid damage to things or people,

- exclusively for purposes connected and instrumental to the exercise of work,
- avoiding, as far as possible, waste, tampering or use that could compromise its efficiency or accelerate their normal deterioration.

All recipients are required to comply with the laws and regulations in force regarding copyright and the use of computer programs.

Trasporti Vecchi-Zironi S.r.l. undertakes to guarantee compliance with trademarks and distinctive signs, or patents, models or designs and not to use industrial property rights or intellectual works of third parties outside the cases permitted by law.

Trasporti Vecchi-Zironi S.r.l. undertakes to respect (and binds the Recipients of this Code of Ethics and Conduct to respect) the intellectual property of all third parties who may have relations with it.

### **11. Management of intellectual and industrial property**

Trasporti Vecchi Zironi S.r.l. adopts appropriate measures and initiatives aimed at protecting its own intellectual property and not infringing that of others.

In particular, Trasporti Vecchi-Zironi S.r.l. undertakes to:

- use only creative ideas or elaborations which use is entitled by virtue of property and / or rights granted by third parties;
- use trademarks whose use is available to the Company through a legitimate right to use.

Furthermore, as part of relations with suppliers, Trasporti Vecchi-Zironi S.r.l. requires them, where possible, to ensure that the goods and their intended use do not infringe third party rights concerning industrial property (trademarks and patents).

In such relationships, the Company takes appropriate indemnification measures for any claim, legal action and claim that may be made by third parties, due to the infringement of patents, trademarks or trademarks.

### **12. Confidentiality**

Information, data, knowledge acquired and / or managed and / or processed during and on the occasion of the performance of work activities by company personnel and by all those who, for any reason, have employment relationships with Trasporti Vecchi-Zironi S.r.l., must remain strictly confidential and may not be disclosed, with particular attention to documents, data and information whose dissemination could prejudice or compromise, even potentially, the image, interests or, in any case, the company's activities.

Everyone is required to make confidential use of information and data of which he becomes aware in the performance of his duties, refraining from deriving any personal advantage, in accordance with current legislation.

In any case, Trasporti Vecchi-Zironi S.r.l. must treat information and data with the utmost diligence and attention and must take the necessary and / or appropriate precautions to prevent the aforementioned information and data from being made accessible to unauthorized parties both in the workplace and outside the same.

This information and data, acquired, managed or processed as part of the performance of work, are the exclusive property of Trasporti Vecchi-Zironi S.r.l. and, therefore, the latter is the only one that can dispose of it or be able to authorize its use.

The information to be communicated to third parties must be transmitted accurately, correctly and completely; In no case is it allowed to disclose false or tendentious news or comments, such behavior could have consequences of a compensatory nature, as well as being criminally punishable.

### **13. Privacy and Data Protection**

Trasporti Vecchi-Zironi S.r.l. provides for the processing of data relating to its Personnel, as well as suppliers, customers and / or third parties in general who have to manage, in accordance with current legislation on the protection of privacy and personal data.

The company undertakes to adopt all the necessary formalities relating to such data, as well as to adopt security measures to guarantee the confidentiality of the same.

With regard to the processing of data on paper and through the use of computer systems, there is an obligation to comply with the particular security measures prepared by the Data Controller or Data Processor, in order to prevent the risk of external intrusion, unauthorized use, as well as loss, even accidental, of data.

The Staff, in carrying out their professional activities, must use IT or telematic tools and services in full compliance with current regulations on the subject (and, in particular, on computer crimes, computer security, privacy and copyright) and any internal company procedures.

Personnel may not upload borrowed or unauthorized software to the Company's systems, and it is forbidden to make unauthorized copies of programs, licensed under license, for personal, business or third party use; it is necessary to use the computers and IT tools made available by the Company exclusively for business purposes; consequently, the Company reserves the right to verify the content of the devices, as well as the correct use of IT tools in compliance with company procedures.

Furthermore, the Staff is required not to send threatening and abusive e-mails, not to resort to linguistic expressions that do not conform to the Company's style, or in any case to inappropriate language.

#### **14. Contributions and sponsorships**

Trasporti Vecchi-Zironi S.r.l. can adhere to requests for contributions limited to proposals from bodies or associations openly non-profit and with regular statutes and deeds of incorporation, which are of high cultural or beneficial and / or social value and / or aimed at scientific research. Sponsorship activities (concerning social, environmental, health, sports, artistic issues, etc.), are possible only with regard to those events that offer valid guarantees of seriousness and quality.

The Management is the only person entitled to arrange sponsorships.

#### **15. Congresses, conferences and courses**

The objective of participation in conferences or congresses must be related to the development of information and training activities for company personnel; in any case, from a behavioral point of view, Personnel participating in conferences and/or congresses must avoid engaging in conduct or carrying out initiatives that do not comply with the provisions of this Code of Ethics and Conduct and any company procedures in force.

Company personnel is not allowed to use any conferences and/or congresses as a hidden form to ensure advantages, utilities or undue preferential treatment to third parties.

#### **16. Participation in tenders**

With regard to the tenders, it is mandatory to act in compliance with the principles of fairness, transparency and good faith.

To this end, the functions involved must:

- verify the effective attribution of all the formal requirements, certifications and validations necessary for participation in the tender,
- assess, during the examination phase of the call for tenders, the adequacy and executability of the services requested,
- provide all data, information and news requested during the selection of participants and functional to the award of the tender,
- maintain, in the case of public tenders, with the public officials in charge, traced, clear and correct relations, avoiding any conduct likely to compromise the freedom of judgment of the competent officials,

- assess the moral and professional requirements of partner legal entities in cases of joint participation in tenders.

In the case of the possible award of a tender, in relations with the client it is necessary to guarantee the diligent fulfillment of contractual obligations and the conduct of contractual and commercial relations in a transparent, formalized and correct manner.

### **17. Transparency of documentation and accounting**

All company documents must be drawn up and disseminated in accordance with the principles of truthfulness, completeness and transparency.

Trasporti Vecchi Zironi S.r.l. undertakes to respect and demands that all Recipients comply with current anti-money laundering legislation; in particular, any form of use of money, goods or benefits of illicit origin is prohibited.

The Recipients are required to verify in advance the information, including the financial ones, relating to their counterparties, in order to ascertain their respectability and the legitimacy of their activity before establishing business relationships with them, so as to avoid any involvement in operations suitable, even potentially, to favor money laundering from illegal or criminal activities, also in compliance with the company procedures adopted.

Trasporti Vecchi-Zironi S.r.l. undertakes to act in full compliance with internal control procedures, the principles of segregation of tasks and anti-money laundering legislation, also in order to prevent the commission of hypotheses of self-laundering.

In particular, in relation to the crime of self-laundering, it is forbidden for any reason the transfer, substitution or use in economic, financial, entrepreneurial or speculative activities, of sums of money deriving from the commission of a non-culpable crime or coming from illegal activities such as, for example, tax evasion, corruption and the appropriation of corporate assets, in such a way as to concretely hinder the identification of their criminal origin.

For each accounting record, adequate documentation must be kept on file, based on internal company procedures and referred to in Organizational Model 231.

Trasporti Vecchi-Zironi S.r.l. respects and demands compliance, both internally and externally, with the principles enshrined in this Code of Ethics and Conduct, in the laws and regulations in force regarding the protection of competition and anti-money laundering, and the internal procedures adopted.

Specific protocols, aimed at preventing prejudicial events and consequent potential impacts on the company, are inspired by the Code of Ethics and Conduct and are prepared by Trasporti Vecchi-Zironi S.r.l.

Those who intervene in the operational process must adopt the specific Protocols in the terms and methods specifically provided for and described by the competent functions of Trasporti

Vecchi-Zironi S.r.l., formalized in the company organization chart and in the Quality System, or through other internal operational tools.

Their proper implementation ensures the identification of those responsible for the decision-making, authorization and conduct of operations.

To this end, to ensure the principle of segregation of duties, key operations are carried out by different actors, whose competences are clearly defined and known within the organization, avoiding the attribution of unlimited and/or excessive powers to individual actors.

Company procedures govern the conduct of the main operations and transactions, ensuring the evidence of the principles of legitimacy, authorization, consistency, adequacy, correct registration and verifiability, also in terms of the use of financial resources. In general terms, each operation must be supported by adequate, clear and complete documentation to be kept in the records, so as to allow at all times the control over the motivations and characteristics of the operation itself and the precise identification of who, in the various phases, authorized, carried out, recorded and verified it.

Directors, employees and all those who have relations with Trasporti Vecchi-Zironi S.r.l. are required to strictly observe the procedures laid down, each within the scope of their competences and functions.

Any failure to comply with the procedures provided for by the protocols and the Code of Ethics and Conduct compromise the relationship of trust between Trasporti Vecchi-Zironi S.r.l. and those who interact with it in any capacity.

Those who are entrusted with the task of keeping accounting records are required to make each registration accurately, completely, truthfully, transparently and promptly and to allow any checks by subjects, even external, in charge of this.

Truthfulness, accuracy, completeness and clarity are a fundamental value for Trasporti Vecchi-Zironi S.r.l., also in order to guarantee shareholders and third parties the opportunity to have a clear image of the economic, equity and financial situation of the Company.

Accounting records based on economic and financial assessments must comply with the criteria of reasonableness and prudence, in application of civil principles.

Any conduct likely to prevent or hinder the performance of all control and audit activities is prohibited.

All actions concerning the business activity must result from adequate records that allow checks and controls to be carried out on the decision-making, authorization and execution process (each operation and transaction must be correctly recorded, authorized, verifiable, legitimate, consistent and appropriate).

Accounting evidence must be based on accurate and verifiable information and must fully comply with internal accounting procedures.

It is forbidden to record false income or expenditure in business accounts or to conceal funds. Each entry must allow to reconstruct the relative operation and must be accompanied by adequate documentation (complete, clear, truthful, accurate and valid), kept in the records for any appropriate verification.

No payment may be used, in whole or in part, for purposes other than those attested by justifying and supporting documents.

In the case of valuations of economic and patrimonial elements, the related registration must comply with the criteria of reasonableness and prudence, clearly illustrating in the relative documentation the criteria that guided the determination of the value of the asset. Any person who becomes aware of possible omissions, falsifications, irregularities in the keeping of accounts and basic documentation, or in any case of violations of the principles and requirements established by the Code of Ethics and Conduct and specific protocols is required to promptly report them to the Supervisory Body.

Such violations undermine the relationship of trust with the Company and, assuming disciplinary significance, will be adequately sanctioned.

The company undertakes to carry out with completeness and transparency all the tax obligations required by current legislation and to collaborate, where required, with the Financial Administration.

Tax returns and the payment of taxes are not only a legal obligation, but also a duty in the management of corporate social responsibility.

All recipients of this Code, whether internal or external to the company organization, are strictly required to refrain from carrying out any action potentially likely to involve the company in the commission of tax offenses.

To this end, it should be noted that even the mere offer or proposal of activities or actions having as their purpose or in any case the result of the violation of tax and tax discipline is considered a serious violation of this Code as well as of the Organizational Model and involves the application of the sanctions provided for by the disciplinary system.

## **18. Information systems**

### **18.1. Use of computer systems**

Each employee is responsible for the security of the computer systems used and is subject to the regulatory provisions in force, the conditions of license agreements and internal company procedures.

Without prejudice to the provisions of civil and criminal laws, it is part of the improper use of company assets and resources to use them for purposes other than those inherent to the

employment relationship or to send offensive messages or that may cause damage to the image of the Company.

Each employee is also required to make the necessary efforts in order to prevent the possible commission of crimes through the use of IT tools.

### **18.2. Access to external IT systems**

In order to exclude illegal conduct contrary to current IT regulations, employees and other subjects operating on behalf of the Company, including on third-party systems, are prohibited from:

- illegally accessing or maintaining a computer or telematic system protected by security measures, against the express or tacit will of those who have the right to exclude it,
- illegally holding and disseminating access codes to computer or telematic systems protected by security measures, procuring, reproducing, disseminating or delivering codes, keywords or other means suitable for access or providing others with instructions suitable for the aforementioned purpose,
- facilitating access to equipment, devices and programs designed to damage a computer or telematic system or to interrupt its operation in whole or in part,
- fraudulently intercepting information relating to a computer or telematic system (or between several systems), or preventing or unlawfully interrupting such communications, or install equipment to intercept them,
- damaging information, data or computer programs of others, including those used by the State or other public body or otherwise of public utility, through the introduction or transmission of data, information or programs,
- committing computer fraud with violation of legal obligations for the issuance of a qualified certificate of electronic signature.

### **18.3. Data protection**

Trasporti Vecchi-Zironi S.r.l. protects the personal data of those who provide their activities and of all those who come into contact with the company, avoiding any improper use of such information in compliance with the regulatory provisions on data protection and internal procedures.

Trasporti Vecchi Zironi S.r.l. takes care of and guarantees compliance with the principles of lawfulness and correctness of data processing, informing the interested parties about the subjects who will carry out the processing, through which methods and for what purposes, in order to obtain consent to the processing of data as required by current legislation.



Trasporti Vecchi-Zironi S.r.l., moreover, guarantees that the processing of personal data takes place only for specified, explicit and legitimate purposes. Therefore:

- in accordance with the principle of necessity, information systems and computer programs are configured by minimizing the use of personal and identification data, so as to exclude their processing when the purposes pursued in individual cases can be achieved through anonymous data or other methods that allow the identification of the interested party only in case of need,
- in accordance with the principle of relevance and non-excess of the data processed, Trasporti Vecchi Zironi S.r.l. guarantees that the processing and collection of data does not exceed what is necessary for the stated purpose.

The data of which the Company becomes aware are kept in such a way that the identification of the data subject is possible only for a period of time not exceeding that necessary for the purposes for which they were collected and processed.

Trasporti Vecchi-Zironi S.r.l. guarantees the adoption of appropriate preventive security measures for the processing of data carried out with or without the aid of electronic tools.

In particular, considering the knowledge acquired on the basis of technical progress, the nature of the data and the specific characteristics of the processing, personal data processed are kept and controlled so as to minimize the risks of destruction or loss (even accidental) of data, unauthorized access or processing not allowed or not in accordance with the purposes of the collection.

Trasporti Vecchi-Zironi S.r.l. adopts appropriate security measures in order to avoid risks of destruction, loss, unauthorized access or unauthorized processing of data.

Trasporti Vecchi-Zironi S.r.l. respects and demands compliance, both internally and externally, with the principles set out in this Code of Ethics and Conduct, in the laws, regulations in force regarding privacy and data protection, and in the internal procedures adopted.

#### **18.4. Copyright protection**

The Company uses the IT resources assigned exclusively for the performance of its business, in full compliance with the regulations on the use and management of information systems and defined company procedures.

Furthermore, no Recipient is allowed to install unlicensed software on the Company's computers or use and/or copy documents and copyrighted material (audiovisual, electronic, paper or photographic recordings or reproductions) without the express authorization of the Holder and except in cases where such activities fall within the normal performance of the functions entrusted to him.

Finally, it is expressly forbidden to make illegal downloads or transmit content protected by copyright to third parties.

### **19. Health and safety protection**

Trasporti Vecchi-Zironi S.r.l. is aware of the importance of ensuring the best health and safety conditions in the workplace and takes care of the dissemination and consolidation of a culture of safety and health of workers in the workplace, developing awareness of risks and promoting responsible behavior by all staff.

All the Recipients of this Code of Ethics, as part of their duties, participate in this process of risk prevention and protection of health and safety towards themselves, colleagues and third parties.

In particular, both this document and the Risk Assessment Document drawn up pursuant to current legislation on safety at work (documents that will be periodically reviewed, checked and updated) are available to all staff, in order to ensure effective disclosure and compliance. Trasporti Vecchi Zironi S.r.l. undertakes to promote and disseminate responsible behavior among the Recipients, implementing the necessary preventive actions, in order to preserve health, safety and security of all staff as well as third parties who frequent the working environments.

The culture of health and safety is disseminated in a systematic way, through constant training and information courses, defining roles and skills, within the scope of service orders and company procedures adopted.

Trasporti Vecchi Zironi S.r.l. guarantees the protection of health and safety at work through compliance:

- the rules referred to in Legislative Decree no. 81 of 8<sup>th</sup> April 2008 and subsequent amendments and additions, as well as the applicable sector legislation,
- the inspiring principles referred to in the UNI-INAIL guidelines for an occupational health and safety management system,
- the inspiring principles of Quality in relation to Quality Certifications and the certifications obtained.

In addition, Trasporti Vecchi Zironi S.r.l. guarantees the constant updating and monitoring of its systems in the light of the best available technologies, carrying out an analytical assessment of risks, critical processes and resources to be protected.

The Recipients are required to comply with the rules and obligations regarding prevention and protection at work, setting themselves as objectives of excellence that go beyond the mere fulfillment of the law, in full awareness of the value represented by safeguarding the health, safety and well-being of the person.

Trasporti Vecchi-Zironi S.r.l. respects and demands compliance – both internally and externally – with the principles enshrined in this Code of Ethics, in the laws, in the regulations in force regarding the protection of health and safety, in the internal procedures adopted.

## **20. Environmental protection**

Trasporti Vecchi-Zironi S.r.l. is particularly attentive and sensitive to environmental protection and it is active in promoting the culture of environmental respect among all Recipients.

The culture of respect for the environment passes through the appropriate training of personnel regarding the treatment of all kinds of waste (from differentiation to treatment of pollutants) and through the constant monitoring of activities with environmental impact; moreover, constant relations are maintained with the Public Administration in order to facilitate environmental development.

Trasporti Vecchi Zironi S.r.l. requires compliance with environmental legislation and promotes the development of a civic sense of respect for the environment by all its employees, its contractors and subcontractors, and all the resources that work for the Company itself.

In particular, recognizing itself in the spirit of the provisions of Article 9 of the Italian Constitution, Trasporti Vecchi-Zironi S.r.l. places environmental protection as a primary prerequisite in the choice of technologies, programs and business strategies, preventing pollution in all its forms and evaluating the environmental impacts of each new process, project, work or service offered.

Trasporti Vecchi-Zironi S.r.l. respects and demands compliance, both internally and externally, with environmental legislation, preventing and possibly combating all behaviors likely to offend or endanger the protection of the environment, whether it is understood as soil, water, air, fauna, flora, etc.

The primacy of the environmental relevance of the company's activity and the consequent sensitivity towards environmental matrices are an integral and transversal part of company policies. The company adopts an environmental management system certified according to UNI EN ISO 14001:2015.

## **21. Internal control system**

### **21.1. The 231 Organisational Model**

In compliance with current legislation and with a view to planning and managing company activities, oriented towards efficiency, correctness, transparency and quality, Trasporti Vecchi-Zironi S.r.l. implements, also through the adoption of its 231 Organizational Model, actions that provide for appropriate measures to ensure compliance with the law and the rules of

conduct of this Code of Ethics, in order to prevent illegal behavior, detect and promptly eliminate risk situations.

In order to prevent the risk of committing the crimes referred to in Leg. Decr. 231/2001, Trasporti Vecchi-Zironi S.r.l. has adopted an Organizational Model 231 that meets the requirements of the Decree itself.

In the field of Quality Certification, Trasporti Vecchi-Zironi S.r.l. pursues continuous improvement also through the adoption of management systems certified according to international reference standards.

Trasporti Vecchi-Zironi S.r.l. reserves the right to adopt delegations of function such as to guarantee the general principles of morality, competence, independence and autonomy.

In terms of internal control, Trasporti Vecchi Zironi S.r.l. adopts a special system aimed at verifying the exact application of the organizational structures and management systems used, compliance with internal and external regulations, the adequacy of accounting principles and records.

This system makes use of the control activity carried out by the operational functions, the functions responsible for control and any Control Bodies.

The Administrative Body periodically verifies the adequacy and effective functioning of the internal control system and carries out the interventions deemed necessary or appropriate to ensure its best functioning.

In establishing and updating the guidelines of the control system, in assessing the adequacy and effective functioning of the same and in the analysis of corporate risks, the Administrative Body makes use of the assessments of the Supervisory Body.

## **21.2. The Supervisory Body**

The task of supervising the observance and functioning of the 231 Organizational Model adopted by Trasporti Vecchi-Zironi S.r.l. pursuant to Legislative Decree 231/01 and subsequent amendments and the Code of Ethics and Conduct, is entrusted to the Supervisory Body, appointed at the same time as the adoption of the 231 Organizational Model and endowed with autonomous powers of initiative, control and direction of disciplinary action.

The Supervisory Body, in compliance with the laws and principles of this Code of Ethics and Conduct, operates with:

- autonomy,
- independence,
- professionalism,
- continuity of action,
- good repute and absence of conflicts of interest.

The Supervisory Body has as its institutional activities (by way of simplification and not exhaustive):

- verification of the dissemination and training and information of the Recipients of the Code of Ethics and the 231 Organizational Model,
- the management, deepening and verification of the principles and rules expressed by the Code of Ethics, as well as its updating and adaptation,
- the interpretation of the Code of Ethics, becoming a point of reference for resolving any conflict or doubt on the application of the principles expressed therein,
- verification of compliance with the Code of Ethics and the 231 Organizational Model by Recipients and Third Parties,
- assessment of the need to update the Code of Ethics and the 231 Organizational Model,
- the protection, assistance and protection of Recipients of the Code of Ethics who report conduct that does not comply with it, preserving them from pressure, interference, intimidation and retaliation,
- reporting to the competent company departments, in accordance with the procedures indicated below, of any violations of the law and/or the provisions of this Code,
- control over the timely and timely disbursement of disciplinary sanctions for violators of the Code of Ethics or the 231 Organizational Model.

To achieve the intended purposes, the Supervisory Body:

- is free to access all sources of information of Trasporti Vecchi-Zironi S.r.l. and has the right to view documents and consult data,
- carries out periodic checks on the functioning and compliance with the adopted Organizational Model 231,
- verifies the destination and the actual allocation of financial movements in and out of Trasporti Vecchi-Zironi S.r.l.,
- It is equipped with adequate availability of human and material resources that allow it to operate quickly and efficiently.

The Supervisory Body operates with wide discretion and with the complete support of the top management of Trasporti Vecchi-Zironi S.r.l. with whom he collaborates in a position of absolute independence.

The Recipients are required to collaborate with the Supervisory Body, providing the information requested from them and reporting any violations of this Code of Ethics and Conduct or of the 231 Organizational Model that are detectable by them.

Failure to cooperate constitutes an autonomous violation of this Code of Ethics and the 231 Organizational Model.

The regulations relating to the appointment, revocation, powers, duties and functions of the Supervisory Body are subject to the provisions of the 231 Organizational Model (of which this Code of Ethics is an integral part).

### **21.3. Dissemination and updating of the Code of Ethics**

Through the company functions in charge, Trasporti Vecchi-Zironi S.r.l. promotes and constantly takes care of the knowledge of the Code of Ethics and Conduct, the related protocols and related updates, as well as the areas of activity of the various functions with attributions of responsibility, hierarchical dependency lines, description of tasks and staff training.

A copy of the Code of Ethics is distributed to all employees and permanently displayed on a company bulletin board.

Information and knowledge of the Code of Ethics and its specific protocols takes place primarily through the distribution of appropriate documentation to all those who interact with the Company (which, in this case, requires the same interlocutors, at the time of delivery of the information material on the Code of Ethics, to sign a declaration of acknowledgment of the documentation received).

Secondly, Trasporti Vecchi-Zironi S.r.l. provides its employees with specific training and refresher programs, managed by the responsible Departments, on the Code of Ethics and Conduct and on the protocols of the 231 Organizational Model.

The company's staff may, at any time, ask their superiors for advice and clarifications on the contents of the Code of Ethics, on the application of the protocols and on the tasks assigned. On the occasion of the establishment of new employment relationships, consultancy and / or collaboration, Trasporti Vecchi-Zironi S.r.l. will promptly provide the information necessary for an adequate knowledge of the Code of Ethics and protocols, with particular reference to those relating to specific skills.

It is the task of the Administrative Body to deliberate on the updating of the Code of Ethics and Conduct in order to adapt it to any new relevant legislation and to the evolution of civil sensitivity.

The top management functions, also on the initiative of the Supervisory Body, will, if necessary, issue directives for the correct application of the Code of Ethics and Conduct.

## **21.4. Reporting Violations**

All interested parties can make reports by contacting the Supervisory Body at one of the following addresses:

1. Email: [valeria.bortolotti@studiovblex.it](mailto:valeria.bortolotti@studiovblex.it)
2. certified e-mail to: [valeria.bortolotti@ordineavvmodena.it](mailto:valeria.bortolotti@ordineavvmodena.it)
3. by post writing to:  
Supervisory Body Trasporti Vecchi-Zironi S.r.l.  
c/o Valeria Bortolotti  
Piazzale Paolo Teggia n. 9 int. S  
41049 Sassuolo (MO) - Italy
4. using the mailbox at the headquarters.

any violation or suspicion of violation of the Code of Ethics and Conduct to the Body responsible for supervising the implementation of the Code itself, which will carry out an analysis of the report, possibly listening to the author and the person responsible for the alleged violation, acting in such a way as to guarantee the whistleblowers against any type of retaliation, understood as an act that may give rise even to the mere suspicion of being a form of discrimination or penalization, keeping their identity confidential (without prejudice to legal obligations).

In particular, any report on conduct that may bring out violations of the provisions of Legislative Decree 231/01 must be sent to the Supervisory Body of Trasporti Vecchi-Zironi S.r.l.

In the event of a proven violation of the Code of Ethics and Conduct, the Supervisory Body shall wrongdoing the report and any suggestions deemed necessary to the top management or to the Departments concerned, according to the seriousness of the violations, for the consequent determinations.

## **22. Conclusion**

In order to maintain due consistency and applicability on all the rules of conduct set out in the previous chapters of this Code of Ethics and Conduct, Trasporti Vecchi Zironi S.r.l. undertakes to:

- periodically adapt the contents of the Code of Ethics and Conduct in relation to regulatory developments,
- carry out the appropriate checks in the presence of news of violations of the rules contained in this document,
- apply the sanctions provided for in the event of a proven violation,
- ensure that no retaliatory actions are carried out against those who, if any, have provided the Supervisory Body with information on the offense,

- work constantly so that all staff understand the importance of respecting the rules of this Code of Ethics and Conduct,
- periodically schedule training meetings for all management and company personnel on issues relating to crimes / offenses covered by Legislative Decree 231/01,
- disseminate this Code of Ethics and Conduct within the entire company organization and third parties who come into contact with it, through the methods governed by the document itself.