



CODE OF ETHICS EXA S.R.L. unipersonale

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1. THE COMPANY

EXA S.r.l. unipersonale (hereinafter referred to as "EXA" or the "Company"), with its registered and operational headquarters in Buja (UD), Via Tarcentina n. 74, has been operating in the plastic transformation sector since 1991. Built upon over thirty years of experience by its founder and Sole Director, Mr. Giuseppe Fantin, the company has established itself as an entity of excellence in the production, processing, and marketing of extruded and molded products made from thermoplastic materials for both national and international industries.

The corporate structure, characterized by a single shareholder, ensures a streamlined and effective management line, oriented toward flexibility and prompt responses to the needs of a constantly evolving technical market. The corporate purpose encompasses not only industrial production but also the technological development of patentable inventions and specialized technical consultancy. In this context, EXA fully applies the National Collective Bargaining Agreement (CCNL) for employees in the rubber and plastic materials industries, integrating its social and professional values into daily management.

2. PREAMBLE AND ETHICAL MISSION

This Code of Ethics represents the "Constitutional Charter" of EXA's values. It defines the set of rights, duties, and responsibilities that the Company assumes toward its "stakeholders." In a global industrial landscape where the production of plastic materials is called to unprecedented ethical and environmental challenges, EXA reaffirms its commitment to combining economic success with respect for human values and legality.

The Code is not limited to mere compliance with current regulations but aims to actively promote a corporate culture based on integrity and transparency. The recipients of this document are all individuals who work for or with the Company: the Sole Director, managers (such as the Administrative and HR Direction), middle management, employees at every level (from shift supervisors to production workers), the Supervisory Body (OdV), consultants, and suppliers. Adherence to these principles is an indispensable condition for maintaining the fiduciary relationship with the company.

3. PART I – GENERAL PRINCIPLES

3.1 Principle of Legality and Crime Prevention (Legislative Decree 231/01)

EXA considers legality an essential and non-negotiable value. The Company is committed to observing the laws and regulations in force in Italy and in any other country where it may operate. Consistently with the provisions of Legislative Decree 231/2001 on the administrative liability of entities, EXA has adopted an Organization, Management, and Control Model (MOG), of which this Code is an integral

part. It is strictly forbidden for anyone acting on behalf of EXA to engage in behaviors that may constitute a criminal offense, even if such conduct is driven by the intent to favor the interest of the Company.

3.2 Traceability, Transparency, and Accounting Integrity

Every corporate operation, especially those sensitive from an economic or decision-making perspective, must be correctly recorded, authorized, and verifiable. EXA strictly applies the principle of segregation of duties: authorization, execution, and control functions must be assigned to different individuals to prevent conflicts of interest or fraud. The integrity of accounting and financial data is guaranteed by documentary processes that allow for the analytical reconstruction of every transaction.

3.3 Occupational Health and Safety (Legislative Decree 81/08 and CCNL)

In line with the Consolidated Law on Safety (Legislative Decree 81/08) and Article 42 of the Rubber-Plastic CCNL, EXA places the protection of the physical and psychological integrity of workers at the top of its priorities. The Company is committed to:

- Evaluating and mitigating risks at the source, prioritizing technological solutions that reduce fatigue and professional risks.
- Respecting ergonomic principles in the design of workstations, with particular regard to reducing the negative effects of monotonous or repetitive work.
- Ensuring the constant presence and operation of the designated figures: the Employer (Sole Director), the Head of the Prevention and Protection Service (RSPP), the ASPP, and the Competent Physician.
- Providing adequate training and Personal Protective Equipment (PPE) where collective measures are insufficient.

3.4 Environmental Protection and Sustainability in the Plastics Sector

Aware of the environmental impact associated with its industrial sector, EXA operates in compliance with current environmental regulations, adopting a precautionary and preventive approach. The Company aims to minimize the ecological footprint of its production through:

- Researching thermoplastic materials with lower impact or greater recyclability.
- Using renewable energy for all production and operational processes.
- Optimizing processes to reduce energy waste and raw material consumption.
- Continuous training of personnel on "green" production practices.

- Collaborating with customers to develop products that meet circular economy criteria (Art. 41 CCNL).

3.5 Protection of Personal Data (GDPR) and Confidentiality

The Company manages the information in its possession in full compliance with EU Regulation 2016/679 (GDPR). The confidentiality of data relating to employees, customers, and suppliers is guaranteed by adequate technical and organizational security measures. Every recipient of the Code is required to treat confidential information and EXA's trade secrets (know-how) with the utmost discretion, refraining from disclosing them to third parties or using them for personal gain.

4. PART II – SPECIFIC PRINCIPLES IN EXTERNAL AND INTERNAL RELATIONS

4.1 Relations with Employees and Enhancement of Human Capital

Collaborators are EXA's most precious asset. The Company rejects all forms of irregular work or exploitation. Employment relationships are based on meritocracy and equal opportunity, without any discrimination based on gender, race, religion, or political orientation.

- **Professional Development:** EXA invests in the growth of employees through technical specialization plans.
- **Trust and Participation:** The Company encourages proactivity and the formulation of innovative proposals aimed at the technological improvement of processes.
- **Contractual Rights:** The application of the Rubber-Plastic CCNL is guaranteed, with particular attention to rules on qualification upgrades and the correct payment of remuneration (Art. 4, 17, and 20 CCNL).
- **Protection of young workers:** EXA does not employ, directly or indirectly, any minor under the minimum legal age for the completion of compulsory education.

4.2 Collaborators, Professionals, and Consultants

EXA selects its consultants based on criteria of competence, honesty, and professionalism. External collaborators are required to maintain maximum transparency and alignment with the company's ethical values. Any conduct contrary to the principles of legality or confidentiality will result in the immediate termination of the engagement.

4.3 Ethical Management of the Supply Chain

The relationship with suppliers is based on mutual loyalty and transparency. EXA is committed to the regularity of payments and to fostering long-lasting, trust-based relationships. Suppliers are required

to ensure the compliance of materials with safety and environmental regulations, in addition to respecting delivery times and fundamental ethical standards in the management of their workforce.

4.4 Customer Relations: Quality and Co-design

EXA's primary objective is full customer satisfaction through the qualitative excellence of its products. The Company does not limit itself to mere supply but acts as a technological partner offering co-design services to streamline projects and maximize benefits in terms of costs and functionality.

4.5 Fair Competition and Commercial Integrity

EXA believes in the free market and competes exclusively on the basis of quality and innovation. Any unfair competition practice, such as the appropriation of others' industrial secrets or private-to-private corruption to obtain undue competitive advantages, is prohibited.

4.6 Relations with Public Administration and Supervisory Authorities

Relations with public officials are characterized by the utmost honesty and correctness. It is strictly forbidden to offer money, gifts, or other benefits (including promises of employment) to individuals belonging to the Public Administration to influence their discretionary or mandatory activities. Only gifts of modest value, consistent with corporate customs and current laws, are permitted.

5. PART III – SPECIFIC RULES OF CONDUCT

5.1 Smoke-Free Workplace

To protect public health and ensure the safety of the plants, EXA imposes an absolute ban on smoking within all company premises, offices, and production departments.

5.2 Prevention of Alcohol and Drug Use

Operational safety, especially when using industrial machinery, requires the full mental clarity of personnel. It is forbidden to perform duties under the influence of alcohol or drugs, as well as to introduce such substances into the Company. Any behaviour that does not comply with this principle must be reported to the persons in charge so that corrective measures can be taken.

5.3 Operational Sustainability and Waste Management

Consistently with its environmental objectives, EXA requires all employees to actively contribute to the separate collection of waste produced, whether industrial processing scraps or civil waste. Every instance of waste must be reported to supervisors for the adoption of corrective measures.

5.4 Decorums and Corporate Image

EXA's image is also reflected in the behavior and appearance of its collaborators. Decorous attire appropriate to the role held is required. Should the Company provide branded workwear (uniforms, PPE), personnel are required to wear them correctly to strengthen identity and the spirit of corporate belonging.

6. PART IV – IMPLEMENTATION, MONITORING, AND SANCTIONS

6.1 Dissemination and Training on the Code of Ethics

The Company entrusts the Human Resources (HR) Department with the widespread dissemination of this Code. It must be made available to every new hire and published in places accessible to everyone. EXA periodically promotes training sessions to ensure that every collaborator understands its principles and application methods.

6.2 Reporting Violations and Whistleblowing (Legislative Decree 24/2023)

In compliance with current legislation, EXA has established confidential channels for reporting violations of the law or this Code (Whistleblowing). Reports can be addressed to the Supervisory Body (OdV), guaranteeing maximum confidentiality regarding the whistleblower's identity and protection against any form of retaliation or discrimination.

6.3 The Role of the Supervisory Body (OdV)

Monitoring compliance with and the effectiveness of the Code of Ethics is entrusted to the Supervisory Body (OdV), an independent figure endowed with autonomous powers of initiative and control, identified in the corporate organizational chart. The OdV receives reports, initiates necessary investigations, and reports periodically to the Sole Director on the results of its activities.

6.4 Sanctioning System and References to the Rubber-Plastic CCNL

Observance of the rules of the Code of Ethics constitutes an integral part of the contractual obligations of employees (ex art. 2104 of the Italian Civil Code). Violation of these rules will result in the adoption of disciplinary measures inspired by the criteria of proportionality and in compliance with the procedures provided by the Workers' Statute and the Rubber-Plastic CCNL (Art. 52, 53, 54).

For employees, the sanctions include:

1. **Verbal Warning or Written Admonition:** for minor technical infractions or irregularities.
2. **Fine (up to 3 hours of pay):** in case of recidivism in minor irregularities or when the irregularity did not cause danger or prejudice to normal corporate activities.

3. **Suspension from Service and Pay (up to 3 days):** for violations that have caused non-serious damage to the Company, or have provoked a situation of danger for the Company's assets, or led to non-serious inspections or sanctions by Public Authorities.
4. **Dismissal Without Notice:** when the violation is so severe as to irreparably damage the relationship of trust with the company (e.g., theft, corruption, serious safety violations).

For external collaborators and partners: Violations may result in a formal warning, immediate termination of the contract pursuant to Art. 1456 of the Italian Civil Code, or a request for compensation for any economic or reputational damage suffered by the Company.

6.5 Regulatory References and Bibliography

This Code is drafted in harmony with:

- Confindustria Guidelines for the construction of 231 models (updated 2021).
- Legislative Decree 231/2001 (Administrative liability of entities).
- EU Regulation 2016/679 (GDPR).
- Legislative Decree 24/2023 (Whistleblowing).
- Legislative Decree 81/2008 (Occupational Health and Safety).
- Consolidated text of the Rubber-Plastic CCNL of 18/03/2010 and subsequent renewals.