

# CODE OF ETHICS

**DINEMA S.p.A.**

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## 1. INTRODUCTION

This Code of Ethics sets out the values and principles of conduct relevant to DINEMA S.p.A., with a view to ensuring the smooth running of the company, its reliability, compliance with laws and regulations, and the protection of DINEMA S.p.A.'s reputation.

It sets out the rights, duties and responsibilities of DINEMA S.p.A. towards stakeholders both within and outside the Company (employees, suppliers, customers, public authorities, shareholders, the financial market, etc.), beyond and independently of regulatory requirements.

This Code of Ethics applies globally, uniformly and without exception, to all companies, employees, collaborators, managers, business partners and any other party that has a relationship with DINEMA S.p.A. in any capacity. Compliance with this document is ultimately the responsibility of every director, employee, contractor and contracting party acting on behalf of the Company, and is a condition of their employment or contract. Every employee, contractor and manager of the Company must understand how to apply the Code of Ethics within their area of responsibility, adhere to its provisions in all work practices and maintain conduct that positively reflects and promotes the aims of the Code of Ethics. DINEMA S.p.A. is committed to promoting the dissemination, understanding and observance of this Code of Ethics amongst all those to whom it applies, requiring that the principles set out below be accepted and followed with diligence, responsibility and professionalism.

This document was approved by the Company's Board of Directors on 16 March 2026, which undertakes to ensure its widest possible dissemination.

### 1.1 DINEMA S.p.A.'s ETHICAL VISION

DINEMA S.p.A.'s philosophy is one of sustainable corporate development in economic, social and environmental terms. This implies being competitive, being innovative and creating value, not only through production efficiency but also through the continuous satisfaction of customer needs, thanks to the ongoing development of new products, social commitment, ethical respect towards all internal and external stakeholders, environmental protection and attention to the surrounding area.

A good reputation is an essential intangible asset for DINEMA S.p.A. Externally, it fosters social acceptance, attracts the best talent, ensures the satisfaction of the market and the organisations with which it operates, maintains a balanced relationship with suppliers, and demonstrates reliability towards third parties in general. Internally, it enables decisions to be made and implemented without conflict and allows work to be organised whilst minimising bureaucratic controls. This Code of Ethics is therefore based on an ideal of cooperation aimed at safeguarding mutual respect and the mutual benefit of the parties involved.

DINEMA S.p.A. therefore requires all stakeholders with whom it has a relationship to act in accordance with principles and rules inspired by a similar ideal of ethical conduct.

### 1.2 Scope of application of the Code and disciplinary system

All persons working towards the achievement of the Company's business objectives, whether they are senior figures such as directors, statutory auditors or persons with management and representative functions, or employees, collaborators and external consultants, suppliers and business partners, are required without exception to comply with this Code of Ethics in the conduct of business and corporate activities.

Compliance with the Code of Ethics must be considered an essential part of the contractual obligations of all the above-mentioned parties, to whom this document is addressed, in accordance with the provisions of the Organisational Model of DINEMA S.p.A.

In the course of its business, the Company intends to comply with applicable laws and regulations, guiding its actions and conduct in accordance with the principles, objectives and commitments set out in the Code of Ethics; under no circumstances may the pursuit of a personal interest or advantage, or that of the Company, justify improper conduct.

Any conduct contrary to the letter and spirit of the Code of Ethics will be sanctioned in a manner proportionate to the seriousness of any infringements committed, in accordance with the provisions of the disciplinary system defined by the Organisational Model, of which the Code of Ethics forms an integral part.

Infringements by third parties will be sanctioned in accordance with the criteria set out in the relevant contractual clauses.

## 2. GENERAL PRINCIPLES AND STANDARDS OF CONDUCT

### 2.1 Honesty, moral integrity, fairness, transparency and objectivity

In the performance of their duties and in relations of any kind and nature, all those who work with and for DINEMA S.p.A. are required to diligently

comply with the laws and regulations in force in the countries where the company operates, as well as with the Code of Ethics and internal regulations. They must conduct themselves in accordance with the fundamental principles of honesty, moral integrity, fairness, transparency, objectivity and respect for the individual in the pursuit of corporate objectives and in all dealings with persons and entities both within and outside the Company. Under no circumstances may the pursuit of personal and/or corporate interests justify conduct that does not conform to a code of honest conduct. Therefore, DINEMA S.p.A. will not enter into or continue any kind of relationship with anyone who behaves in a manner inconsistent with the provisions of this specific section of the Code of Ethics.

## 2.2 Non-discrimination

All forms of discrimination must be avoided, and in particular any discrimination based on race, nationality, gender, age, disability, health status, sexual orientation, political or trade union views, philosophical beliefs or religious convictions towards any individual inside or outside the Company.

## 2.3 Value of human resources

DINEMA S.p.A. protects and promotes the value and development of human resources, as a key factor in the Company's success, with the aim of maximising staff satisfaction and enhancing their skill set.

In managing relationships involving hierarchical structures, DINEMA S.p.A. requires that authority be exercised fairly and correctly, prohibiting any behaviour that may be deemed detrimental to the dignity and autonomy of the employee.

In order to ensure full respect for the individual, the Company requires all departments to commit to complying with legal obligations regarding labour protection, health and safety conditions, and trade union rights or, in any case, the rights of association and representation required by the legislation of the country in which they operate.

## 2.4 Accuracy and transparency of corporate information

Every operation and transaction must be correctly executed, recorded, authorised, verifiable, legitimate, consistent and in line with the principles adopted by DINEMA S.p.A.

This means that every action and transaction must be properly recorded in the accounting system, in accordance with the criteria set out by law and the applicable accounting standards.

To ensure that the accounts meet the requirements of truthfulness, completeness and transparency of the recorded data, every transaction must also be supported by appropriate documentation, so as to allow checks to be carried out at any time to verify its characteristics and reasons and to identify who authorised, carried out, recorded and verified the transaction.

The circulation of information within the Company, for the purposes of preparing the financial statements and to ensure a clear and true representation of the economic, equity and financial position, must take place in accordance with the principles of truthfulness, completeness and transparency, whilst respecting the autonomy of each company and the specific areas of activity.

## 2.5 Internal control system

The Company recognises the importance of an efficient and effective internal control system as an essential condition and prerequisite for ensuring that its business activities are conducted in accordance with and consistent with the principles of this Code of Ethics.

To this end, DINEMA S.p.A. ensures the creation of the best organisational and environmental conditions to promote and disseminate this culture at every level of the company, raising its employees' awareness of the importance of the internal control system and of compliance, in the performance of their duties, with applicable regulations and company procedures, including with a view to effectively managing operations and providing accurate and complete accounting data. A functional prerequisite for the creation of an effective internal control system is the adequate and comprehensive definition and allocation of tasks and responsibilities to those acting on behalf of the Companies, with the consequent adoption of a consistent allocation of operational powers

## 2.6 External communication

DINEMA S.p.A.'s communications must be guided by respect for the right to information; under no circumstances is it permitted to disseminate false or biased news or comments.

All communication must comply with the law, regulations and professional conduct standards, and must be carried out with clarity, transparency and timeliness.

Relations with the media are reserved exclusively for the company functions and roles delegated to handle such matters.

## 2.7 Transparency and completeness of information

Employees of DINEMA S.p.A. are required to provide information that is complete, transparent, comprehensible and accurate, enabling all interested parties and to reach independent and informed decisions as relationships are established.

In particular, when drawing up any form of agreement, DINEMA S.p.A. shall ensure that the contracting party is clearly and comprehensively informed of the conduct required in the course of the established relationship.

## 2.8 Confidentiality and processing of information

DINEMA S.p.A. ensures the confidentiality of the information in its possession and refrains from seeking confidential data, except in the case of express and informed authorisation and compliance with applicable legal regulations. Employees of DINEMA S.p.A. are required not to use confidential information constituting company assets for purposes unrelated to the performance of their duties and not to process such information in a manner inconsistent with the authorisations received and established company procedures.

All information relating to data subjects must be processed by DINEMA S.p.A. in full compliance with the applicable laws on the protection of personal data.

## 2.9 Quality and safety of products and supplies

DINEMA S.p.A. focuses its activities on the satisfaction and protection of its customers, as well as on earning the appreciation of the community in which it operates, by applying the highest standards of product quality and safety.

The Company has implemented a quality management system and directs its research, development and marketing activities towards high quality standards for its services and products. All products undergo risk and safety analysis and assessment throughout the entire development process.

## 2.10 Fair Competition

DINEMA S.p.A. complies with the competition laws in force in the countries in which it operates, and is committed to upholding the value of fair competition by refraining from collusive and predatory behaviour that may constitute unfair competition.

In particular, the Company requires the Recipients of the Code of Ethics to refrain from practices (such as, by way of example, the formation of cartels, market sharing, restrictions on production or sales, restrictive agreements, etc.) that constitute a breach of competition law, and from being involved, either personally or through third parties, in initiatives or contacts between competitors (including, but not limited to: discussions on prices or quantities, market sharing, restrictions on production or sales, agreements to share customers, exchanges of price information, etc.) that may appear to be breaches of the regulations designed to protect competition and the market.

## 2.11 Prevention of conflicts of interest

In the conduct of any activity by employees, members of corporate bodies and, in general, all those acting in the name and on behalf of DINEMA S.p.A., situations must be avoided in which the parties involved in operations and transactions are, or may even merely appear to be, in a conflict of interest.

Any situation in which a conflict of interest may arise that could influence the impartiality and ethical conduct of the aforementioned individuals must be avoided.

Individuals who find themselves in a situation of conflict of interest, even if only potential, must immediately notify their Department Manager and the Director/Head of Human Resources, who will assess the appropriate course of action.

## 2.12 Gifts, gratuities and benefits

DINEMA S.p.A. condemns all practices involving corruption, unlawful favours, collusive behaviour, and direct and/or indirect solicitation of personal gain. No form of offer, gift or promise of money, goods or future benefits (e.g. money, objects, services, favours) of any kind to or from third parties (with particular reference to Italian and foreign public officials, their relatives and associates) that could be interpreted, even indirectly, as exceeding the normal expressions of courtesy permitted in commercial practice, or in any case aimed at obtaining favourable treatment in the conduct of business.

The only permissible forms of courtesy must fall within the concept of modest value and be aimed at promoting the image of DINEMA S.p.A. or initiatives promoted by it: these must in any case be authorised by the Board of Directors and supported by appropriate documentation.

## 2.13 Responsibility towards the community

DINEMA S.p.A. is aware of the influence its activities may have on conditions, economic and social development and the general well-being of the community, as well as the importance of social acceptance within the communities in which it operates.

For this reason, the Company intends to conduct activities aimed at achieving its corporate purpose in a manner that fosters social appreciation, whilst respecting the local, national and international communities with which it interacts.

### 3. CODE OF CONDUCT IN RELATIONS WITH STAFF

#### 3.1 Recruitment

The assessment of applications must be carried out on the basis of how well candidates' profiles match the company's needs and requirements, whilst respecting equal opportunities for all interested parties.

The information requested from candidates must be strictly related to the assessment of the individual's professional and psychological profile, as well as to the verification of compliance with national and international legal requirements and suitability in relation to the prevention of offences referred to in Legislative Decree 231/01, always in accordance with the principles of non-discrimination and the protection of personal data, as defined in this Code of Ethics and provided for by law.

#### 3.2 Establishment of the employment relationship

Staff are employed under a standard employment contract; no form of irregular employment or 'undeclared work' is tolerated.

Communication of information relating to:

- the nature of the department to which they belong, the responsibilities of their role and the duties to be performed;
- regulatory and remuneration aspects, as governed by the national collective labour agreement;
- rules and procedures to be followed in order to avoid conduct contrary to the law and company policies. This information is provided to the employee so that acceptance of the position is based on a genuine understanding.

#### 3.3 Employee management

Every manager is required to make the most of employees' working time by demanding performance consistent with the performance of their duties and with work organisation plans.

It constitutes an abuse of authority to demand, as a matter of duty to a superior, services, personal favours or any conduct that constitutes a breach of this Code of Ethics.

Employees' involvement in the performance of their work is ensured, including through opportunities to participate in discussions and decisions aimed at achieving the company's objectives.

Employees must participate in such discussions in a spirit of collaboration and with independent judgement.

Employee management must be carried out in accordance with the systems and using the tools provided by the Human Resources Department.

#### 3.4 Development and training of staff

Every manager must make full use of and develop all the professional skills within the organisation by utilising the available resources to promote the development and growth of their employees.

In this context, it is particularly important for managers to communicate an employee's strengths and weaknesses, so that the employee can strive to improve their skills, including through targeted training.

DINEMA S.p.A. provides all employees with information and training tools with the aim of developing specific skills and enhancing the professional value of the workforce.

Institutional training is provided at specific stages of an employee's career (for example, for new recruits: training on workplace safety, Legislative Decree 231/01 and related risk prevention, and an introduction to the company and its business), alongside regular training for operational staff.

#### 3.5 Staff Assessment

DINEMA S.p.A. avoids any form of discrimination against its employees.

Within the framework of personnel management and organisation processes, decisions are based on the match between expected profiles and those possessed by employees.

Staff assessment is carried out through a system of periodic skills evaluation involving the Human Resources Department and line managers.

During the assessment process, the Human Resources Department ensures compliance with non-discrimination criteria and, within the limits of the information available, takes appropriate measures to prevent favouritism, nepotism or forms of cronyism.

#### 3.6 Employee rights: health and safety at work

DINEMA S.p.A. is committed to establishing and maintaining safe and healthy working environments in compliance with current health and safety legislation, and to fostering and consolidating a culture of health and safety at work by raising awareness of risks and promoting responsible behaviour among all employees.

To this end, it implements technical and organisational measures by introducing:

- an integrated system for managing risks, security and the resources to be protected;
- monitoring and updating of the system to manage security-related risks;
- training and communication initiatives.

### 3.7 Employee rights: protection of privacy

Employee privacy is protected by adopting standards that specify the type of information to be requested from the employee and the relevant methods of processing and storage.

Any enquiry into employees' ideas, preferences, personal tastes and, in general, information not relevant to the purposes of staff selection and the management of the employment relationship in accordance with the criteria set out in this Code of Ethics is prohibited.

These standards also prohibit, except in cases provided for by law, the disclosure or dissemination of personal data without the prior consent of the data subject.

### 3.8 Employees' rights: protection of the individual

DINEMA S.p.A. is committed to protecting the moral integrity of its employees by guaranteeing the right to working conditions that respect the dignity of the individual.

For this reason, acts of physical or psychological violence, sexual harassment, and any attitude or behaviour that is discriminatory or harmful to the individual, their beliefs or their preferences are not tolerated.

Any employee who believes they have been subjected to harassment or discrimination on grounds of age, gender, race, health status, nationality, political opinions or religious beliefs, etc., may report the incident to the Supervisory Body, which will assess whether the Code of Ethics has been breached.

### 3.9 Employee duties: general standards of conduct

Employees must act loyally, in compliance with the obligations set out in their employment contract, the provisions of the Code of Ethics and company regulations, ensuring high standards of performance.

They must strictly avoid any conduct that could damage the Company's assets, its management, its relationships with stakeholders, or the image of DINEMA S.p.A.

Decisions taken by each individual must be based on principles of sound and prudent management, carefully assessing potential risks, in the knowledge that personal choices contribute to the achievement of positive business results.

All operations and transactions must be guided by the utmost integrity in terms of management, the completeness and transparency of information, formal and substantive legitimacy, and clarity and accuracy in accounting records, in accordance with applicable regulations and company procedures, and must be subject to verification.

It is forbidden to solicit or accept, for oneself or for others, recommendations, favourable treatment, gifts or other benefits from parties with whom one enters into a relationship, avoiding the receipt of benefits of any kind that may be, or appear to be, such as to influence one's independence of judgement or impartiality.

### 3.10 Employee duties: conflict of interest

All employees of DINEMA S.p.A. are required to avoid situations that may give rise to conflicts of interest (e.g. with suppliers or customers) and to refrain from taking personal advantage of business opportunities of which they have become aware in the course of their duties.

Should even the mere appearance of a conflict of interest arise, the employee is required to notify their line manager, who must inform senior management so that the matter can be properly assessed.

### 3.11 Employee duties: protection of company assets

Every employee is required to act diligently to protect the company assets assigned to them and to prevent their fraudulent or improper use, through responsible conduct in line with the objectives and operational rules established to regulate their use, whilst accurately documenting their use.

The use of company equipment by employees and/or company consultants (the latter within the limits set out in their contracts) must be functional and exclusively for the performance of work activities or for purposes authorised by the relevant internal departments.

DINEMA S.p.A. reserves the right to prevent improper and/or unlawful use of its assets and infrastructure through the use of appropriate systems of control and .

### 3.12 Employee duties: information management

The employee is required to be familiar with and comply with the provisions of the company's policies and regulations regarding information security to

ensure its integrity, confidentiality and availability.

Information acquired in the course of assigned duties must remain strictly confidential and appropriately protected and may not be used, communicated or disclosed, either within or outside the Company, except in accordance with current legislation and company procedures.

Every employee is required to draft their documents using clear, objective and comprehensive language, allowing for any checks by colleagues, managers or external parties authorised to request them.

### 3.13 Employee duties: counterfeiting

It is prohibited to counterfeit, possess, spend or otherwise put into circulation banknotes, coins, public credit cards, or counterfeit or altered revenue stamps.

Anyone who receives banknotes, coins or public credit cards suspected of being counterfeit or stolen must inform their line manager so that they can report the matter to the appropriate authorities.

### 3.14 Employee duties: reporting obligations

Employees are obliged to report to the manager of their organisational unit any anomalous situations or instructions received that conflict with the law, with the Company's Organisation, Management and Control Model pursuant to Legislative Decree 231/2001, with the terms of employment contracts, with internal regulations or with this Code of Ethics. If the order deemed unlawful is issued by said manager, the report must be made through the dedicated channels established by the Company (e.g. Whistleblowing).

Any form of retaliation against those who have reported, in good faith, possible breaches of the Codes or requested clarification on how the Codes are applied constitutes a breach. Similarly, the conduct of anyone who accuses other employees of breaches whilst knowing that such breaches do not exist constitutes a breach.

## 4. CODE OF CONDUCT IN RELATIONS WITH CUSTOMERS AND SUPPLIERS

### 4.1 Establishing and maintaining business relationships

When establishing business relationships with new customers and/or suppliers and in the management of existing ones, it is prohibited, on the basis of public information and/or information available in accordance with current regulations, to establish and maintain relationships:

- with parties involved in unlawful activities, in particular those connected with the offences set out in Legislative Decree 231/2001 and, in any case, with parties lacking the necessary requirements of integrity and commercial reliability;
- with parties who, even indirectly, hinder human development and contribute to a failure to respect human dignity and individual personality and/or to violate fundamental human rights (e.g. by exploiting child labour, facilitating migrant trafficking or sex tourism, etc.);
- with parties that do not formally commit to the Company – for example, in a contractual context
- to comply with current legislation on labour – with particular attention to child labour – and on workers' health and safety, as well as, in general, all the principles set out in this Code of Ethics.

Finally, it is prohibited to:

- providing services to partners that are not adequately justified within the context of the partnership established with them;
- paying remuneration to external collaborators that is not adequately justified by the nature of the assignment to be carried out or that is not justified within normal market values.

### 4.2 Relations with customers

Professionalism, competence, helpfulness, respect and fairness are the guiding principles and the code of conduct to be followed in relations with customers.

To protect the company's image and reputation, it is essential that relations with customers, including advertising messages, are characterised by:

- full transparency and fairness;
- compliance with the law;
- independence from any form of influence, whether internal or external.

### 4.3 Contracts and communications with customers

Contracts and communications with customers must be:

- clear and simple, drafted in language as close as possible to that normally used by the parties involved;
- in compliance with current regulations, without resorting to evasive or otherwise improper practices;

- in line with the company's commercial policies and the parameters defined therein;
- complete, so as not to omit any element relevant to the customer's decision.

The choice of the most suitable contact channels for conveying content must be determined on a case-by-case basis, depending on the objectives and/or recipients, avoiding the use of misleading or untruthful advertising methods or tools.

#### 4.4 Relations with suppliers

All purchases made on behalf of the Company must be carried out in accordance with the principles of loyalty, integrity, confidentiality, diligence, professionalism and objectivity of judgement by qualified personnel who take responsibility for their own assessments and judgements, ensuring compliance with all relevant regulatory provisions in the procurement process.

The undertaking of commitments and the management of relations with current and potential suppliers must be carried out in accordance with the provisions of this Code of Ethics regarding the prevention of conflicts of interest and, specifically, those responsible for and involved in the procurement process:

- are required to adhere to the principles of impartiality and independence in the performance of the duties and functions entrusted to them, operating on the basis of objective and verifiable criteria;
- must remain free from personal obligations towards suppliers; any personal relationships between employees and/or consultants and suppliers must be reported to their line management prior to any negotiations;
- they must maintain relations and conduct negotiations with suppliers in such a way as to create a solid basis for mutually beneficial and long-lasting relationships, in the interests of the Company;
- they are strictly required to report immediately to the Supervisory Body any attempt or instance of disruption to normal commercial relations;
- they must not offer goods or services, particularly in the form of gifts, to staff of other companies or organisations in order to obtain confidential information or significant direct or indirect benefits, for themselves or for the Company, without prejudice to the general provisions of this Code of Ethics;
- must not accept goods or services from external or internal parties in exchange for the disclosure of confidential information or the initiation of actions or conduct aimed at favouring such parties, even if there are no direct repercussions for the Company.

#### 4.5 Transparency and efficiency of the procurement process

To ensure maximum transparency and efficiency in the procurement process, the following must be guaranteed in company procedures:

- the separation of roles between the organisational unit requesting the supply and the unit entering into the contract;
- adequate traceability of the decisions taken;
- the retention of information and all documents relevant to the management of the relationship.

Furthermore, any contract of a significant value must be continuously monitored and signed by persons with the appropriate authority.

#### 4.6 Contractual clauses relating to ethical conduct in procurement

Breaches of the principles set out in the Code of Ethics will result in disciplinary measures. To this end, specific clauses must be included in the body of individual contracts to ensure compliance with the Code of Ethics in the context of procurement.

### 5. CONDUCT CRITERIA IN RELATIONS WITH THE PUBLIC ADMINISTRATION

#### 5.1 Scope

For the purposes of this Code of Ethics, the term 'public administration' shall be understood to mean not only any public body, but also any independent administrative agency, natural or legal person, acting in the capacity of a public official or a person entrusted with a public service, or as a member of a body of the European Communities, an official of the European Communities, or an official of a foreign state.

Also for the purposes of this Code of Ethics, the definition of a public body includes those private entities which, for overriding reasons of an r political-economic nature, perform a public function designed to safeguard the general interest, such as the bodies managing regulated markets.

#### 5.2 Rules of conduct relating to the risks of corruption and extortion

It is not permitted, either directly, indirectly or through an intermediary, to offer or promise money, gifts or remuneration in any form, nor to exert unlawful pressure, nor to promise any object, service, benefit or favour to managers, officials or employees of the Public Administration, or to persons entrusted

with public service, or to their relatives or cohabitants, with the aim of inducing them to perform an official act or one contrary to their official duties; this shall also be deemed to include the aim of favouring or prejudicing a party in civil, criminal or administrative proceedings in order to confer a direct or indirect advantage on the company.

Furthermore, anyone receiving explicit or implicit requests for benefits of any kind from members of the Public Administration, as defined above, must immediately:

- suspend all contact with them;
- inform the Supervisory Body and their line manager in writing.

The requirements set out in the preceding points must not be circumvented by resorting to different forms of aid and contributions which, under the guise of assignments, consultancy, advertising, etc., have purposes analogous to those prohibited in those same points.

### 5.3 Fairness in commercial dealings with the Public Administration

Although the supply of its products to the Public Administration is not part of DINEMA S.p.A.'s normal business strategies, should commercial relations with the Public Administration be established, including participation in public tenders, it is necessary to always operate in compliance with the law and sound commercial practice.

In particular, the following actions must not be undertaken, either directly or indirectly:

- examining or proposing employment and/or commercial opportunities that may benefit employees and/or their immediate superiors on a personal basis;
- offer or in any way provide gifts that are not of modest value, whilst ensuring that they can be traced through appropriate documentation;
- solicit or obtain confidential information that could compromise the integrity or reputation of either party.

### 5.4 Conduct relating to declarations and certifications to the Public Administration

It is not permitted to use or submit false statements or documents, or those attesting to untrue matters, or to omit information in order to obtain, for the benefit or in the interest of the company, grants, funding or other payments, however named, granted by the State, a public body or the European Union.

It is prohibited to mislead anyone through deception or fraud in order to secure an unfair profit for the Company to the detriment of others. A breach of this prohibition is even more serious if the State or a public body is misled. 'Unjust profit' may be direct or indirect and may include, in addition to grants, funding and other payments granted by the State, a public body or the European Union, concessions, authorisations, licences or other administrative acts.

### 5.5 Use of grants and funding received

It is prohibited to use grants, funding or other payments, however named, granted to the Company by the State, a public body or the European Union, for purposes other than those for which they were allocated.

### 5.6 Data and IT systems relating to the Public Administration

It is prohibited to alter in any way the functioning of an IT or telecommunications system or to interfere illegally in any manner with the data, information and programmes contained therein or pertaining thereto, for the purpose of obtaining an unjust profit to the detriment of others. This prohibition is reinforced if the State or a public body is the party suffering the detriment.

## 6. CONDUCT CRITERIA IN RELATIONS WITH THE COMMUNITY AND INSTITUTIONS

### 6.1 Social Policy

DINEMA S.p.A. pursues objectives consistent with the development of the community and the environment in which it operates.

This approach is based on the understanding that the satisfaction of the community is one of DINEMA S.p.A.'s core objectives, as well as a competitive advantage.

### 6.2 Relations with political parties, trade unions and associations

DINEMA S.p.A. does not sponsor conferences or events whose sole purpose is political propaganda. It refrains from exerting any direct or

indirect pressure on politicians (e.g. accepting recommendations for recruitment purposes, consultancy contracts).

### 6.3 Institutional relations

All relations with local, national and international public institutions arising from normal administrative activities are guided by criteria of transparency and fairness, avoiding any collusive behaviour.

In order to ensure maximum clarity in relations, contact with institutional counterparts must take place exclusively through representatives who have received an explicit mandate from the legal representatives of DINEMA S.p.A.

## 7. CONDUCT CRITERIA RELATING TO ACCOUNTING, ADMINISTRATIVE OR FINANCIAL ACTIVITIES

All persons (employees and/or consultants) who, in any capacity, including as mere data providers, are involved in the preparation of the financial statements and similar documents, or in any case of documents representing the Company's economic, equity or financial position, as well as, in particular, directors, statutory auditors and those holding senior positions:

- are required to cooperate fully on specific matters; to ensure the completeness and clarity of the information provided, as well as the accuracy of the data and calculations;
- it is prohibited to present facts that are untrue, even if subject to assessment, or to omit information or conceal data in direct or indirect breach of regulatory principles and internal procedural rules, in such a way as to mislead the recipients of the aforementioned documents.

Any unlawful conduct shall be deemed to have been committed to the detriment of the Company itself.

It is prohibited to prevent or otherwise obstruct the performance of control or audit activities legally assigned to shareholders, the Board of Statutory Auditors, the Supervisory Body or the independent auditors.

It is prohibited to secure a majority at a shareholders' meeting through simulated or fraudulent acts.

It is prohibited to disseminate false information or carry out simulated transactions or other devices likely to cause a significant alteration in the price of listed or unlisted financial instruments.

It is prohibited for anyone who has dealings with public supervisory authorities, as well as for directors, statutory auditors and those in senior management positions, to obstruct their functions.

It is also prohibited, in communications to the aforementioned authorities, to present facts that do not correspond to the truth—even if subject to assessment—regarding the Company's economic, equity or financial situation, or to conceal, by other fraudulent means, in whole or in part, facts relating to that situation which should have been disclosed. The Company's employees and consultants must avoid any conduct that could, directly or indirectly, lead to insider trading, including by third parties.

## 8. CONDUCT CRITERIA REGARDING THE PREVENTION OF MONEY LAUNDERING

Those to whom this Code of Ethics applies, within the scope of the various relationships established with the Company, must not, under any circumstances, be involved in matters relating to the laundering of money derived from criminal activities or the handling of goods or other benefits of illicit origin.

They are also required to carry out prior checks on the information available regarding business partners, suppliers, associates, collaborators and consultants, in order to verify their integrity before entering into business relationships with them.

The Company undertakes to comply with all national and international rules and regulations relating to the fight against money laundering.

## 9. ENVIRONMENTAL PROTECTION

The Company promotes production policies that balance the requirements of economic development and value creation inherent to business activities with the need to respect and safeguard the environment.

DINEMA S.p.A. complies with the environmental laws and regulations in force in every country where it operates and contributes to the sustainable development of the local area, including through the use of the best available technologies, the constant monitoring of business processes, and the identification of industrial solutions with the lowest environmental impact in terms of the choice of materials and resources, packaging, distribution and management of its products.

## 10. IMPLEMENTATION AND MONITORING OF THE CODE OF ETHICS

### 10.1 Implementation

This Code of Ethics was approved by the Board of Directors of DINEMA S.p.A. on 16 March 2026. Any amendments and/or updates will be approved by the same corporate body and promptly communicated to the relevant parties.

### 10.2 Awareness and understanding of the Code of Ethics

The Code of Ethics is brought to the attention of stakeholders both within and outside the Group through specific communication and dissemination activities.

The Code of Ethics is distributed to all employees upon recruitment and to all third parties entering into a business relationship with DINEMA S.p.A.

Within the Group, adequate knowledge and understanding of the Code of Ethics by all staff is ensured through information and training programmes defined in accordance with the rules established by the Company's Organisation, Management and Control Model, of which the Code of Ethics forms an integral part.

It is the responsibility of each employee to consult their line manager for any clarification regarding the interpretation or application of the rules of conduct contained in the Code of Ethics.

### 10.3 Verification and monitoring

The Supervisory Body is assigned the following tasks:

- to verify the application of and compliance with the Code of Ethics through monitoring activities aimed at ensuring and promoting the continuous improvement of ethical standards within DINEMA S.p.A.;
- monitoring initiatives to raise awareness and understanding of the Code of Ethics, ensuring the development of communication and ethics training activities, and analysing and incorporating proposals for the revision of company policies and procedures that have a significant impact on the Company's ethics;
- to receive and analyse reports of breaches of the Code of Ethics from all stakeholders; for this purpose, the email address "odv@dinema.it" has been set up;
- to suggest any necessary revisions to the Code of Ethics.

### 10.4 Reporting System

The Company, in compliance with Legislative Decree 24/2023 and as part of its Organisation, Management and Control Model pursuant to Legislative Decree 231/2001, promotes a culture of transparency and integrity. To this end, a secure reporting channel has been established to enable employees, contractors, suppliers and business partners to report, in good faith, unlawful conduct relevant under Legislative Decree 231/01 or breaches of European Union law and national legislation. Such reports may be made:

- by post, in a letter addressed to the Whistleblowing Manager, at the following address: Via San Polo, 183 – 25124 Brescia (BS);
- via a dedicated online portal accessible at the following link: <https://digitalroom.bdo.it/lonatigroup/home.aspx>.

The Company guarantees the absolute confidentiality of the whistleblower's identity, the identities of those involved and the content of the report through the use of secure protocols and encryption tools. Any form of retaliation, discrimination or penalisation, whether direct or indirect, against the whistleblower for reasons related to the report is expressly prohibited. The reporting management system ensures the protection of personal data in accordance with the GDPR and guarantees that every report is analysed impartially and promptly by the competent bodies.