

Behaving according to a "Code of ethics" is not a state that is realized once and for all in a person's life, but it is a disposition to act that needs to be cultivated and whose presence is shown through the habitual performance of virtuous actions. Virtue does not simply consist in the observance of duties, but in the fact that the appropriate actions are carried out with the state of mind of those who have assimilated virtuous behavior by transforming it into a habit. From this Aristotelian consideration it can be deduced that the ethically "virtuous" acting transforms the life of man, as H. A. Prichard said "we only can note that is by thinking on issues such as virtue that we can judge how close ethics is to real life".

GENERAL ETHICAL PRINCIPLES AND COMPANY MISSION

MOSS s.r.l. bases its entrepreneurial action on the **founding values** of collaboration and professionalism: democracy, freedom, mutual aid, equality, equity and solidarity, pursuing its mission aimed at contributing to the general social well-being of the community and individuals, fighting inequalities, poverty forms, hardship, social discrimination and promoting social justice and people's rights, research, culture, various forms of knowledge and protection of natural and social environment.

The Company carries out its activities according to **principles** of honesty, integrity, loyalty, transparency and good faith towards customers, internal staff, external collaborators, commercial and financial partners, as well as towards public administrations, media and of all the subjects with which it comes into contact in carrying out its activities. Added to these, it's the responsibility in the careful use of corporate, environmental and social assets and resources. MOSS has chosen to adopt Code of Ethics that represents its "modus operandi", placing values and behaviors at the center of its actions so that all recipients can recognize each other, can dialogue, feeling authentically responsible. MOSS does not establish or pursue business relationships with anyone who maintains behavior that is incompatible with the principles of its Code of Ethics. Under any circumstances, the pursuit of interest can justify a conduct contrary to the provisions of the law or regulations applicable to the individual case, nor to the codes of conduct of the various professional figures operating in the Company. The Integrated Management System, the Rules of Conduct, the internal procedures and specific instructions adopted by the organization for the performance of its activities comply with the principles and rules contained in this Code of Ethics. The recognition of the **centrality of the person** is an absolute priority in all the Company's activities, whether involving partners, collaborators, customers, suppliers, the external community. In case of any violations, the Company will adopt, against the person responsible for the inappropriate behavior, the sanctions provided for by the Company Bylaws, the Internal Regulations, the National Collective Labor Agreement (CCNL) and the laws in force.

Compliance with the **principle of transparency and confidentiality** allows everyone to undertake truthful, complete, transparent and understandable information, to protect the confidentiality of data, documents and information that may be in their possession and not to make an incorrect use of them, to consider confidentiality as hub of the corporate activity, basic for the reputation of MOSS and the trust placed in it by customers, clients, shareholders and the community as a whole. All **information and documents** relating to the organization, which are not in the public domain, must be considered as confidential and be used only for work purposes. People involved must take care to avoid spreading of such confidential information both during the normal course of work and outside it. As for both professional and private use, e-mail, instant messaging and social network messages must be used responsibly, avoiding the publication of photos, comments, writings concerning any aspect of MOSS's life, even in response to other people's initiative (participation in forums and similar). In order to comply with these principles, MOSS Company will take every precaution to protect its know-how, the intellectual property inherent the design and construction of plants and systems and, simultaneously, every employee of the Company, with particular reference to those who work in the technical and design field must protect and not disclose on the outside the information acquired for any reason. At the same time, MOSS undertakes to guarantee extensive **training to staff** in order to put operators in the position to perform their duties in the best possible way, requesting, by return, the utmost transparency and respect from employees for the hypothesis of voluntary resignation and change of job in favor of competitors. Without prejudice to the application of the regulations protecting the above, in any case, acceptance and signing of this Code of Ethics represent the adoption of a coherent and congruous behavioral model both by the employee and by the Company MOSS - model that presupposes - as a key element - mutual and common respect to the maintenance and protection of corporate assets, understood as a term including the technical and commercial assets of the Company itself.

Being responsible means that everyone carries out its activities inspired by the **principles of healthy and prudent management**, in order to make MOSS solid, reliable, transparent, open to innovations, careful of the ever-changing needs of customers, interested in the best development and use of human resources and to the most efficient Company organization. Nevertheless, all recipients have the responsibility to protect the reputation and the Corporate assets, to seek always compatibility between economic initiative and external needs, supporting social and economic growth in the territories where the Company is rooted, also with cultural and educational initiatives and to support the categories of workers present in it. The wellness of customers and its workers, as well as the external community, must be achieved through a constant commitment to the **prevention of accidents and occupational diseases**, in social and environmental sustainability, in all direct and indirect activities in which MOSS is responsible for environmental impacts. In order to support and improve all of this, through the planning and control of its processes, MOSS has chosen to adopt an integrated Quality, Health and Safety Management System.

In carrying out each activity, MOSS works to avoid running into situations of real or even potential **conflict of interest**. The hypotheses of conflict of interest also include the case in which a Company representative, a shareholder or a collaborator works to satisfy an interest different from the one of the Company to obtain a personal advantage. Each person who enters into a relationship with the Company undertakes to avoid situations in which a conflict of interest may arise with respect to the same. In its activities the Company undertakes that no reason linked to productivity or economic savings can compromise the wellness and the protection of its customers, the health and the safety of its workers and collaborators, the respect and the protection of the environment.

Company representatives, shareholders and external collaborators must refrain from third parties in making promises of **improper donations of sums of money** or other benefits in any form and way, even indirectly, to promote or favor the

interests of MOSS, even if subject to unlawful pressure. Gifts, presents, or other benefits cannot be accepted or offered in relations with third parties, unless they are of modest value, attributable to acts of courtesy in the context of correct commercial relationships and, therefore, in compliance with existing internal behavioral rules and to current regulations. Corporate officers, partners and external collaborators who, in carrying out or as a result of their business, receive **gifts** or other forms of unauthorized benefit, must take every appropriate initiative in order to refuse what is offered to them. The Company may join to requests for contributions, limited to proposals from private or public bodies or associations that are of evident, and recognized, cultural and beneficial value, or if this contribution is a constitutive element of a hypothetical tender in which MOSS participates, as part of its commercial activity aimed at acquiring new customers.

In any case, requests for contributions and donations must be submitted in writing to the attention of the General Management, be approved and issued in compliance with all applicable laws and internal conduct. MOSS' management of financial resources takes place in compliance with regulatory obligations and ethical rules of prudence aimed at avoiding involvement in cases of money laundering, self-laundering or receiving stolen goods. All subjects acting in the name and / or on behalf of the Company must check in advance the information available on commercial counterparties and suppliers, in order to verify their respectability and the legitimacy of their business before establishing with them business relations.

All staff are employees, as no form of **irregular work** and **exploitation** is tolerated. MOSS expressly requests that these principles be respected also by external collaborators, suppliers and commercial partners, undertaking to monitor this within the limits of its own competences. MOSS does not tolerate any form of **discrimination**, both in the selection period and in the management and career development of personnel. The Company is committed to correct and impartial conduct by offering equal job opportunities to all workers on the basis of specific professional qualifications and performance capacity: the professional profiles of candidates are evaluated exclusively for the purpose of pursuing the interests of the Company and without any implication capable of favoring or granting advantages. In particular, it is not allowed discrimination based on sex, sexual orientation, race, disability, nationality, age, political and trade union opinions, ideology and religious beliefs, social class, appearance and physical conditions, unless the specific preference accorded to certain categories of recipients, as well as the identification of particular characteristics, are entirely functional to the pursuit of the Company's mission. In hierarchical relationships, or in any case involving subjection or disparity of positions, authority must be exercised with equity, respect and moderation, avoiding any behavior that violates the psychophysical integrity of the person. In particular, any exercise of power that damages the dignity and autonomy of workers must be avoided and work organization choices must always safeguard the value of individual contributions, avoiding any form of discrimination. MOSS considers the **physical and mental health** of workers as fundamental elements in the definition of the entire Company activity and, consequently, complies with all the provisions of the law regarding the prevention of accidents at work, promotes a real culture of internal safety and dedicates specific attention to the concrete prevention of risks and the continuous improvement of the working conditions of its employees, inviting its suppliers and business partners to comply with these principles.

Relations between MOSS and the Public Administration are based on principles of absolute and maximum honesty, transparency, collaboration and non-interference, in compliance with the reciprocal roles. Corporate officers and workers are obliged to observe all laws and regulations governing the activities of the Company, with particular reference to activities involving contacts and relations with the **Public Administration** and activities relating to the performance of a public function or of a **public service**. It is required to behave in a transparent manner and consistent with the provisions, including contractual ones, which regulate the relations of the Company with the Public Administration, and to refrain from placing any conduct that could integrate the crimes of corruption, extortion, fraud to the detriment of the State or other public body, undue receipt of contributions, loans or other disbursements by the State or other public body, or other similar crimes. Collusive conduct, corrupt practices, illegitimate favors, pressures and solicitations towards third parties in order to obtain personal and career advantages for oneself or for others are prohibited. Payments or compensation, in any form, offered, promised or made directly or through a natural or legal person to induce, facilitate or remunerate the performance of an official act or contrary to the official duties of the Public Administration are strictly prohibited, even if related to a judicial or extrajudicial dispute. The same conduct by Company representatives, workers or external collaborators to favor or damage a party in a civil, criminal or administrative process is also strictly prohibited. If a Company representative receives explicit or implicit requests for utility of any nature from the Public Administration, or from natural or legal persons acting for or on behalf of the Public Administration itself must immediately suspend all relations and inform a direct superior in accordance with the provisions of Legislative Decree 231/2001.

The regulations indicated in the previous points must not be applied to **entertainment expenses**, ordinary and reasonable or to gifts of modest value, which correspond to the normal practices in the relations of MOSS s.r.l. with the subjects indicated, and provided that there is no law violation. Conduct suitable for avoiding the crime of corruption must always be adopted also in relations with private individuals.

Following the spread of the **COVID-19 epidemic (called Coronavirus)** on the national territory, the Company has adopted a Safety Protocol whose prescriptions and procedures are aimed at preventing the risk of contagion in the workplace, as per national DPCM. The obligations foreseen for the employees must be understood as an integral part of the Company regulations and the non-compliance or violation of the same constitutes disciplinarily relevant and punishable behavior pursuant to the Workers' Statute and the National Collective Labor Agreement (CCNL).

Since the Code of Ethics is a constituent element of any Organization, Management and Control Model pursuant to Legislative Decree 231/2001, any behavior of the recipients, that is in contrast with the provisions contained inside, will be subject to **disciplinary procedures and punishable measures** expressly provided for in the Model. The disciplinary procedure and the related sanctions, implemented with care and consistency, not only pursue punitive purposes, but also indicate the Company's direction in achieving the corporate goals and the quality of its rendered product/service.