



CODE OF ETHICS

INVER PRESS S.R.L.
Via Castagnera 34
23868 Valmadrera (LC)
Tel. +39 0341 201888

info@inver-press.com
www.inver-press.com

rev.	data	descrizione	pagina
0	01.09.2025	First issuance of the Code of Ethics	1 di 17

INDICE

1.	Introduction	3
2.	Company Vision & mission	3
3.	Scope of application and recipients	4
4.	Ethical principles and rules of conduct	5
4.1	Compliance with the law	5
4.2	Protection of workers' rights and dignity	5
4.3	Impartiality	6
4.4	Conflict of interest	6
4.5	Transparency, fairness and traceability of actions/operations	6
4.6	Protection of corporate assets and information	6
4.7	Confidential information and privacy protection	7
4.8	Protection of workplaces and the environment	7
4.9	Protection of individual property and anti-counterfeiting	8
4.10	Export controls and economic sanctions	9
5.	Internal and External relations	9
5.1	Relations with employees	9
5.2	Relations with collaborators and consultants	10
5.3	Relations with Customers	10
5.4	Relations with Suppliers	11
5.5	Relations with competitor companies	12
5.6	Relations with Public Administration and entities performing public utility of public interest activities	12
5.7	Relations with Trade Unions.	12
5.8	Official declaration	13
6.	Environment, health and safety	13
7.	Administrative and accounting activities	14
8.	Disciplinary system	15
9.	Questions and reports	16
9.1	Official declaration	16
10.	Adoption, Effectiveness and amendments	17
11.	Dissemination	17

1. Introduction

The **Code of Ethics** is the company's "Constitutional Charter", a charter of moral rights and duties that defines the ethical and social responsibility of its stakeholders and outlines the ethical criteria adopted to balance the expectations and interests of the various parties involved. Its primary objective is to guide and standardize the behavior of these individuals at all levels in carrying out their respective duties and responsibilities, both within the company and in external relations, in compliance with the general principles of transparency, good faith, fairness, honesty, loyalty and impartiality.

INVER PRESS S.r.l. (hereinafter also referred to as the "Company") has deemed it appropriate to adopt this document in order to align its activities and business conduct with applicable laws and regulations, within a framework of integrity, fairness, and confidentiality.

The Code of Ethics is also one of the fundamental elements of the organizational and control model aimed at preventing the risk of criminal offenses related to the application of Legislative Decree 231/01 concerning the administrative liability of entities and, more generally, to compliance with current regulations.

The Company ensures the dissemination of and access to the provisions of the Code of Ethics and its application to all relevant parties, so that employees, directors, and all those operating within the Company carry out their activities and/or responsibilities in constant and strict adherence to the principles and values it contains.

INVER PRESS S.r.l. places extraordinary value on the Code of Ethics and firmly believes that the company's image greatly benefits from consistent and unified conduct.

2. Company Vision & Mission

INVER PRESS S.r.l. was founded with a corporate vision centered on the belief that it can bring innovation, introduce new production techniques and enhance the quality of technologically advanced products intended for the automotive industry. The company operates as a market leader in the international markets where it is present.

The Company's mission is to manage and integrate all resources to ensure the necessary competitiveness, while promoting growth and development, guided primarily by the following values:

rev.	data	descrizione	pagina
0	01.09.2025	First issuance of the Code of Ethics	3 di 17

- Centrality of the individual
- Enhancement of available resources, with particular focus on personnel
- Reliability of systems and management procedures to ensure maximum safety in carrying out an activity or process
- Focus on change, innovation, and quality
- Ensuring cutting-edge technological and safety standards

All of this is aimed at maximizing the creation of added value in our products and ensuring socially responsible development, with full safety and environmental compatibility.

3. Scope of application and recipients

The **Code of Ethics** is addressed to all **Directors, Managers, Employees, Collaborators, Customers, Suppliers**, and all those (hereinafter collectively referred to as the “**Recipients**”) who, in any capacity, whether temporary or permanent, directly or indirectly, have relationships with **INVER PRESS S.r.l.**

It is primarily the responsibility of Management to embody the values and principles contained in the Code, assuming accountability both internally and externally, and fostering trust, cohesion, and team spirit. Employees, in addition to complying with applicable laws and regulations, are expected to align their actions and behavior with the principles, objectives, and commitments set forth in the Code of Ethics. Members of the Board of Directors, when defining corporate objectives, are guided by the principles contained in this document.

All actions, operations, and negotiations conducted, and generally all conduct adopted by employees in the performance of their duties, must adhere to the highest standards of fairness in management, completeness and transparency of information, formal and substantive legitimacy, as well as clarity and accuracy in accounting records, in compliance with applicable laws and internal procedures.

Each employee is required to contribute professionally in accordance with their assigned responsibilities and to act in a manner that protects the Company’s prestige, image, and reputation.

The Code of Ethics constitutes an integral part of the employment relationship, and adherence to its provisions must be regarded as an essential duty of employees. Any violation of the Code may be considered a breach of the primary obligations under the employment contract or a disciplinary offense, with all consequent legal effects, including the potential termination of the employment relationship and liability for damages resulting from such violations. For non-employee recipients, compliance with the Code is a fundamental prerequisite for the continuation of any professional or collaborative relationship with the Company.

Accordingly, INVER PRESS S.r.l. commits to disseminating this Code of Ethics to all Recipients and relevant parties and to implementing appropriate tools and procedures to ensure that its interpretation is clear and unambiguous, and its application is precise and consistent.

rev.	data	descrizione	pagina
0	01.09.2025	First issuance of the Code of Ethics	4 di 17

The Company's corporate bodies, fully aware of their responsibilities, are guided by the principles set forth in this Code of Conduct, aligning their actions with the values of honesty, integrity in the pursuit of corporate objectives, loyalty, fairness, respect for individuals and regulations, and mutual cooperation.

The Company continuously monitors the implementation of the behavioral rules contained in this document to ensure full compliance.

4. Ethical Principles and Rules of Conduct

INVER PRESS S.r.l. is guided by the ethical principles of loyalty, fairness, transparency, and efficiency.

Employees and external collaborators are expected to conduct themselves appropriately in all matters concerning the Company and in interactions with Public Authorities, regardless of market competitiveness or the significance of the business involved.

These principles can be summarized in the following rules of conduct:

• 4.1 Compliance with the Law

In its operations, the Company adopts compliance with the laws and regulations of the countries in which it operates as a fundamental guiding principle, considering honesty, reliability, impartiality, fairness, and good faith as key factors for its success.

Therefore, the Company requires its employees and all parties maintaining relationships with it to be aware of, comply with, and act in accordance with all applicable laws, regulations, and codes of conduct.

Following the COVID-19 pandemic, which emerged globally between late 2019 and early 2020, the Company implemented an internal protocol of measures aimed at combating and containing the spread of the virus. All personnel have adhered to these measures both within the Company and in their interactions with suppliers, customers, and the external environment.

INVER PRESS S.r.l. is committed to raising awareness, providing information, and delivering adequate training to all recipients, ensuring that company procedures are understood simply and promptly.

• 4.2 Protection of workers' rights and dignity

The dignity of the worker is considered a fundamental principle for creating and maintaining a proper working environment, to the achievement of which each recipient—based on their role and responsibilities—is actively called upon to contribute.

The Company Management is committed to ensuring working conditions that safeguard the psycho-physical integrity and health of workers and respect their moral personality, avoiding discrimination, unlawful pressures, and undue hardships.

Without prejudice to the legal and contractual provisions regarding workers' duties, employees are required to demonstrate professionalism, dedication, loyalty, a spirit of collaboration, and mutual respect.

The company's main success factor lies in the professional and organizational contribution provided by each of its human resources.

• 4.3 Impartiality

In dealings with recipients and third parties, **INVER PRESS S.r.l.** operates by avoiding any discrimination based on sex, race, language, religion, political opinions, and/or personal or special conditions.

• 4.4 Conflict of interest

INVER PRESS S.r.l. constantly strives to avoid situations where recipients are, or may appear to be, in conflict with the interests of the Company.

Recipients are called upon to avoid behaviors that could affect their ability to make free and consistent decisions aligned with the objectives.

Operating according to the principles of loyalty and fairness, they are also expected to honor the commitments made.

• 4.5 Transparency, Fairness, and Traceability of Actions/Operations

All actions and operations carried out by **INVER PRESS S.r.l.** and its employees must be legitimate, properly authorized, recorded, and documented to ensure the verifiability and traceability of the decision-making, authorization, and execution processes.

• 4.6 Protection of Company Assets and Information

To efficiently and effectively carry out its activities, the Company provides its employees and collaborators with the necessary resources—both tangible and intangible assets—to operate. Each recipient is responsible for managing and preserving information, using it appropriately and in accordance with company objectives. The information contained in internal documents and external communications must adhere to principles of transparency and fairness. To this end, recipient must collaborate, within their area of responsibility, to responsibly and fully provide the relevant data, or to handle such information with the appropriate level of associated security.

rev.	data	descrizione	pagina
0	01.09.2025	First issuance of the Code of Ethics	6 di 17

Each recipient is also required to promptly report to their supervisor any omissions, falsifications, or negligence regarding the information being communicated.

• 4.7 Confidential Information and Privacy Protection

The knowledge developed by **INVER PRESS S.r.l.** constitutes a fundamental resource that every employee and recipient must protect. Indeed, improper disclosure of such knowledge could cause the Company both financial and reputational damage. Therefore, employees and other recipients are required not to disclose to third parties any information concerning the Company's technical, technological, and commercial knowledge, as well as other non-public information, except where such disclosure is required by law or other regulatory provisions, or expressly provided for in specific contractual agreements under which the counterparties have committed to use such information exclusively for the purposes for which it was transmitted and to maintain its confidentiality.

The confidentiality obligations set forth in the Code of Ethics remain in effect even after the termination of the employment relationship.

INVER PRESS S.r.l. guarantees, in accordance with applicable legal provisions, the confidentiality of information it possesses and/or becomes aware of. Recipients are therefore prohibited from using confidential information for purposes unrelated to their professional and/or work activities.

Documents, communications, data, and knowledge related to the Company's activities may only be acquired and used, in compliance with privacy regulations, by individuals who have been authorized to do so by virtue of their corporate position or specific assignment. To this end, **INVER PRESS S.r.l.** is committed to a continuous effort to disseminate organizational and managerial information, enabling everyone to operate effectively and in accordance with their responsibilities.

All company information is processed in compliance with privacy laws and subsequent amendments.

• 4.8 Protection of the Workplace and the Environment

The health and well-being of individuals, safety, workplace hygiene, and environmental protection are priority objectives of **INVER PRESS S.r.l.** and inspire all actions towards employees, suppliers, customers, partners, subcontractors, and third parties involved in company activities.

The current regulations regarding hygiene, health, safety, and the environment, through the adoption of the required and necessary measures, are reflected in the Company's procedural system, and recipients are required to behave in accordance with the relevant provisions.

The Company is committed to implementing effective initiatives and management procedures aimed at reducing the environmental impact resulting from its activities. Each recipient is required to adopt behaviors focused on minimizing waste of the resources provided to them and optimizing their work to protect and conserve natural resources.

rev.	data	descrizione	pagina
0	01.09.2025	First issuance of the Code of Ethics	7 di 17

• 4.9 Protection of Individual Property and Against Counterfeiting

INVER PRESS S.r.l. operates in full compliance with the legitimate industrial and intellectual property rights of third parties, as well as with all applicable laws, regulations, and conventions, including those at the EU and/or international level, aimed at protecting such rights.

All recipients of this Code of Ethics are therefore required to respect the legitimate industrial and intellectual property rights of third parties and to refrain from any unauthorized use of such rights, acknowledging that violations may have adverse consequences for the Company. In particular, recipients must refrain, in the course of their activities, from any conduct that may constitute the unlawful appropriation of industrial property rights, the alteration or counterfeiting of trademarks and/or distinctive signs of industrial products, as well as patents, designs, or industrial models, whether national or foreign. They must also refrain from importing, marketing, or otherwise using or distributing industrial products bearing counterfeit, altered, or forged trademarks and/or distinctive signs, or products manufactured through the unlawful appropriation of industrial property rights.

Furthermore, all recipients must refrain from unlawfully and/or improperly using – for personal purposes, for the benefit of the Company, or for third parties – any intellectual works (or parts thereof) protected by copyright, in particular under Italian Law No. 633/1941 on Copyright.

The following are strictly prohibited:

- Purchasing industrial products, intellectual works, or valuable items without obtaining documentation from the producer/supplier certifying their originality and full compliance with intellectual property protections.
- Counterfeiting or altering, in any form, trademarks or distinctive signs, patents, designs, or industrial models, whether national or foreign.
- Importing or using, in any form, counterfeit or altered trademarks or distinctive signs, or industrial products.
- Distributing, in any form, intellectual works or industrial products that unlawfully use industrial property rights, or that bear names, trademarks, or signs – whether national or foreign – likely to mislead consumers as to the origin, provenance, or quality of the work or product.
- Reproducing software or related documentation beyond the limits permitted by the relevant licensing agreements with software suppliers.

Additionally, any form of forgery or alteration of currency, public credit cards, or revenue stamps is strictly prohibited.

rev.	data	descrizione	pagina
0	01.09.2025	First issuance of the Code of Ethics	8 di 17

• 4.10 Export Controls and Economic Sanctions

It is the policy of **INVER PRESS S.r.l.** to comply with all applicable export control laws. All personnel are required to adhere strictly to these laws. Under no circumstances are employees authorized to engage in the transfer, export, re-export, sale, or provision of products, designs, technical data, or services in violation of current export control regulations.

The Company is also committed to complying with all applicable economic sanctions imposed on specific entities or countries, including those enacted by the United Nations (UN), the European Union (EU), and other relevant jurisdictions in which the Company operates.

5. Internal and external relations

• 5.1 Relations with Employees

INVER PRESS S.r.l. promotes the engagement of the entire organizational structure by ensuring the dissemination of this Code of Ethics to all employees.

The Company conducts the identification and selection of personnel with absolute impartiality, autonomy, and independence of judgment, in full compliance with applicable laws and internal procedures. It requires employees to be familiar with and adhere to the provisions of the Code of Ethics and, within the scope of their individual roles, to promote its understanding among newly hired personnel, as well as among third parties affected by its application with whom they interact in the course of their duties.

Employees are required to:

- Refrain from any behavior that violates the provisions of the Code of Ethics and to expect the same compliance from others.
- Consult their superiors or designated functions whenever clarification is needed regarding the application of the rules.
- Promptly report to their superiors or designated functions any information, whether directly observed or reported by others, concerning potential violations of the Code of Ethics.
- Cooperate with the designated bodies in the investigation of potential violations.

Employees must not carry out personal investigations or disclose information to others, except to their superiors or designated functions.

Employees are therefore required to report to the appropriate authorities and to Management any violations of the Code of Ethics of which they become aware. Any unfounded report made in bad faith with the intent to harm colleagues and/or collaborators will be considered a violation and subject to disciplinary actions.

The Company places the utmost and continuous attention on the development and enhancement of human resources. To this end, it considers meritocracy, professional competence, honesty, and integrity of conduct as fundamental principles in every decision concerning career advancement and all other aspect relating the employee.

Employees are required to consistently behave with respect for the rights and personal dignity of colleagues, collaborators, and third parties, regardless of their hierarchical position within the Company.

Employees must use the company assets entrusted to them appropriately, while generally safeguarding the value of the Company's property.

INVER PRESS S.r.l. acknowledges and respects the right of employees to engage in investments, business activities, or other pursuits outside the scope of their work for the Company, provided that such activities are permitted by law and/or the applicable National Collective Labor Agreement (CCNL), and are compatible with the obligations assumed as employees.

In any case, employees must avoid all situations and activities that may result in a conflict of interest with the Company or interfere with their ability to make impartial decisions in the Company's best interest and in full compliance with the provisions of this Code of Ethics. Any situation that may constitute or give rise to a conflict of interest must be promptly reported to their superior or the designated function. In particular, all employees are required to avoid conflicts between their personal or family economic activities and the duties/functions they perform within their organizational unit.

• 5.2 Relations with Collaborators and Consultants

The Company carries out the identification and selection of collaborators and consultants with absolute impartiality, autonomy, and independence of judgment.

What is established in the previous section regarding employees also applies to external collaborators and consultants, within the scope of their relationship with INVER PRESS S.r.l. Behaviors that are contrary to the principles expressed in the Code of Ethics may be considered a serious breach of the duties of fairness and good faith in the execution of the contract, grounds for a breakdown of the relationship of trust, and just cause for termination of the contractual relationship.

• 5.3 Relations with customers

INVER PRESS S.r.l. pursues its success in both national and international markets by offering high-quality products under competitive conditions and in compliance with regulations protecting competition.

In carrying out its business activities and managing relationships with Customers, the Company strictly adheres to the laws, the principles of this Code of Ethics, to existing contracts and to internal procedures.

rev.	data	descrizione	pagina
0	01.09.2025	First issuance of the Code of Ethics	10 di 17

In particular, it is mandatory to:

- Provide quality products efficiently and courteously, within the limits of contractual provisions.
- Supply accurate, timely, and comprehensive information about products, enabling the Customers to make informed decisions.

Staff responsible for relations with Customers must avoid unfair discrimination in dealings and must not misuse their contractual power to the detriment of any Customer.

The satisfaction of Customer needs—whether public or private entities—is a priority objective of the Company, aimed at creating a solid relationship based on the general values of fairness, honesty, efficiency, and professionalism. Contracts signed with Customers, all communications addressed to them, as well as advertising messages, are based on principles of simplicity, clarity, and completeness, avoiding any misleading and/or unfair practices in any form.

• 5.4 Relationships with Suppliers

In the supply of goods and provision of services, INVER PRESS S.r.l operates in compliance with applicable laws, the principles of this Code of Ethics, existing contracts, and internal procedures. Employees responsible for relations with suppliers and service providers must carry out their selection and manage related relationships according to criteria of impartiality and fairness, avoiding even potential conflicts of interest with them.

The purchasing processes are based on the pursuit of the maximum competitive advantage, the granting of equal opportunities to all suppliers, loyalty, and impartiality.

In contracts, procurement, and generally in the supply of goods and/or services, it is mandatory for the “recipients” of this Code to:

- Not exclude any supplier company that meets the required qualifications from competing to win a supply contract, adopting objective evaluation criteria in the selection process, according to declared and transparent procedures.
- Maintain an open dialogue with suppliers, in line with good commercial practices.

The selection of suppliers and determination of purchasing conditions must be based on an objective assessment of quality, price, and the ability to provide and guarantee services of an adequate level.

For INVER PRESS S.r.l, the reference requirements are:

- Professionalism of the counterpart
- The adequately documented availability of means, including financial, organizational structures, project capacities and resources, know-how, etc.
- The existence and effective implementation of adequate corporate quality standards

Exceptions to the obligation of competition are allowed in the case of assignments to professionals/consultants (legal, etc.) when the trust element is predominant.

rev.	data	descrizione	pagina
0	01.09.2025	First issuance of the Code of Ethics	11 di 17

Commercial courtesies, such as gifts or forms of hospitality, are only permitted if they are of modest value and in any case do not compromise the integrity or independence of judgment of either party and cannot be construed as aimed at obtaining improper advantages. In any case, such expenses must always be authorized by one's supervisor and properly documented.

Similarly, it is forbidden for corporate bodies, management, employees, and external collaborators to receive and/or request gifts or favors that cannot be attributed to normal courtesy relations. In such cases, it is mandatory to formally report the situation to one's supervisor.

Relationships with suppliers are governed by the principles outlined above and are subject to constant monitoring.

The conclusion of a contract with a supplier must always be based on relationships of utmost transparency, seeking to avoid, as much as possible, excessive mutual dependence.

• 5.5 Relations with competing companies

The Company strictly complies with the legal provisions regarding competition and refrains from engaging in deceptive, collusive behavior or, more generally, any conduct that may constitute unfair competition.

• 5.6 Relations with Public Administration and entities carrying out activities of public utility or public interest

The Company adopts the strictest compliance with applicable EU, national, and company regulations in its dealings with Public Administration, entities that carry out activities of public utility or public interest, or in any case related to public law relationships, as well as in managing negotiations, commitments, and the execution of any kind of contract.

The management of negotiations, assumption of commitments, and execution of relationships of any kind with the Public Administration, entities carrying out activities of public utility or public interest, or in any case with public law relationships, are reserved exclusively for the company functions designated and/or authorized for such purposes.

In dealings with the Public Administration, every employee, collaborator, or consultant must not attempt to improperly influence the decisions of the institution involved, in order to obtain acts that are not compliant or contrary to official duties, particularly by offering or promising, directly or indirectly, gifts, money, favors, or any kind of benefit.

• 5.7 Relations with trade unions

The Company does not provide contributions of any kind, directly or indirectly, to trade union organizations, nor to their representatives or candidates except in the forms and manners provided by applicable laws.

Relations with trade union organizations are based on principles of fairness and collaboration in the interest of INVER PRESS S.r.l., its employees, and the community.

• 5.8 Official Declaration

Management formally commits with this statement to maintaining company governance that respects anti-corruption laws, both in dealings with Clients and in relations with state authorities and Public Administration.

Furthermore, INVER PRESS S.r.l. also commits to maintaining a regime of fair competition with competitors and a set of equitable relationships centered on respect for rules with supplier companies of all sizes.

Regarding relations with employees, the Company commits to maintaining conduct focused on combating all forms of discrimination, whether based on ethnicity, gender, or any other form, through a fair hiring process centered on individual skills, and to respecting current laws regarding working age, health, and worker safety.

6. Environment, Health and Safety

The environment and nature are fundamental values and a heritage for all, to be protected and defended. For this reason, the company intends to obtain ISO 14001 certification in the near future.

To this end, within its activities, the Company is committed to contributing to the development and well-being of the communities in which it operates, aiming to guarantee the safety and health of employees, external collaborators, clients, and the communities affected by its activities, as well as to reduce environmental impact.

The Company undertakes to manage its activities in full compliance with current laws regarding the environment, health, and safety, committing to the use of the most appropriate technologies, prevention of environmental risks, and reduction of both direct and indirect environmental impacts.

INVER PRESS S.r.l is committed to promoting and strengthening a culture of safety among employees and collaborators by raising awareness of risks and encouraging responsible behavior by all employees and collaborators, who, within their roles and duties, participate in the process of risk prevention, environmental protection, and safeguarding health and safety for themselves, colleagues, and third parties.

Operational management must adhere to advanced criteria of environmental protection and energy efficiency, pursuing the improvement of health and safety conditions in the workplace.

rev.	data	descrizione	pagina
0	01.09.2025	First issuance of the Code of Ethics	13 di 17

To this end, it commits to:

- Defining, if necessary, specific objectives and improvement programs aimed at minimizing accidents and occupational diseases
- Promoting and implementing every reasonable initiative aimed at minimizing risks and removing causes that could jeopardize the safety and health of employees, as well as those present in the areas where its operational sites are located
- Evaluating environmental and social impacts before undertaking new activities or introducing changes and innovations to processes and products
- Developing a relationship of constructive collaboration, based on maximum transparency and trust, both internally and with the external community and institutions in managing health, safety, and environmental issues
- Maintaining high safety and environmental protection standards through the implementation of management systems developed according to internationally recognized standards
- Developing continuous information, awareness, and targeted training activities, aware that achieving the above objectives depends decisively on the active contribution of all employees and collaborators

The Company also safeguards employees and collaborators against psychological violence and any discriminatory or harmful behavior towards individuals.

All workers are responsible for the proper management of health, safety, and the environment.

7.

Administrative and accounting activities

INVER PRESS S.r.l. complies with the rules of proper, complete, and transparent accounting, in accordance with the criteria established by applicable legislative provisions, including civil and tax regulations, as well as the current accounting standards defined by the relevant professional bodies. In keeping documentation and accounting records, the principles of truthfulness, accuracy, clarity, and completeness of information must be strictly observed.

INVER PRESS S.r.l. promotes a culture of control at all organizational levels, raising awareness of the importance of internal control and compliance with corporate procedures, in order to safeguard company assets, improve efficiency and effectiveness, and provide reliable financial and non-financial information.

In the accounting of company management transactions, employees and collaborators are required to strictly comply with applicable laws and internal procedures so that each operation is not only correctly recorded, but also authorized, verifiable, and legitimate.

Consequently, employees must:

rev.	data	descrizione	pagina
0	01.09.2025	First issuance of the Code of Ethics	14 di 17

Consequently, employees must:

- Represent management events in a complete, transparent, truthful, accurate, and timely manner, also in order to facilitate the overall accounting process and in compliance with the established procedures.
- Correctly record every economic operation and financial transaction without any omissions
- Retain adequate documentation for each operation and transaction, in such a way as to facilitate the verification/reconstruction of the decision-making and authorization process, the latter based on appropriate levels of responsibility
- Archive such documentation in a logically organized manner to ensure easy retrieval
- Allow for the performance of audits to confirm the characteristics and motivations of the operation

Each accounting entry must accurately reflect the information contained in the supporting documentation. It is the responsibility of every employee, collaborator, and any relevant third party to ensure that the documentation is easily traceable and organized according to logical criteria.

Any recipient who becomes aware of omissions, falsifications, or negligence in the accounting records or in the documentation on which those records are based is required to report the facts to Management or Ownership.

8. Disciplinary system

INVER PRESS S.r.l. adopts a disciplinary system aimed at ensuring compliance with the rules and principles set out in the Code of Ethics.

Violation of the provisions contained in this Code of Ethics will result, for those recipients responsible for such violations, in the application of disciplinary measures where deemed necessary to protect the interests of the Company and in accordance with the applicable legal framework.

The disciplinary measures applicable to recipients are as follows:

- With regard **to** employees, compliance with the rules of the Code of Ethics must be considered an essential part of the contractual obligations assumed by them, pursuant to and for the purposes of Article 2104 of the Italian Civil Code. Therefore, behaviors in violation of the conduct rules set forth in the Code of Ethics shall be considered a breach of the primary obligations of the employment relationship and may also constitute disciplinary offenses, in compliance with the applicable specific regulations (particularly the National Collective Labour Agreement - CCNL - and Company Supplementary Agreements) and current sector procedures (Article 7 of the Workers' Statute).

- The type and severity of the disciplinary sanctions, as provided by applicable contractual provisions, will be applied considering: the intentional nature of the conduct or the degree of negligence, imprudence, or incompetence displayed, the employee's overall conduct, with specific reference to the existence or absence of previous disciplinary measures, the employee's role and duties and any other relevant circumstances accompanying the violation.
- With regard to any employees holding the position of "executives", the provisions described above for employees shall apply, with specific reference to the applicable National Collective Labour Agreement (CCNL) for executives.

9. Questions and Reports

INVER PRESS S.r.l. encourages all recipients of this Code of Ethics to promptly report any doubts regarding its interpretation or the appropriateness of certain behaviors, as well as any suspected violations.

The relationship between the Company and the recipients has always been based on open dialogue and mutual trust. Recipients seeking clarification regarding this Code of Ethics may contact their supervisor or the Management directly.

The Company guarantees complete confidentiality of the identity of the whistleblower, as well as full protection against any form of retaliation.

Every report submitted in good faith will be duly investigated and, in the event of a confirmed violation, the most appropriate measures will be taken in accordance with the defined procedures.

• 9.1 Official Declaration

The Management formally undertakes through this act to maintain a business management approach that fully complies with anti-corruption laws, both in dealings with Clients and in relations with government authorities and Public Administration.

Furthermore, INVER PRESS S.r.l. also commits to upholding fair competition with its competitors and to establishing equal and rule-abiding relationships with suppliers of all sizes.

The Management of INVER PRESS S.r.l. formally commits to maintaining confidentiality and protecting any employee who reports misconduct in accordance with the guidelines of this Code of Ethics and/or legally sanctionable under applicable laws, as only through everyone's cooperation can the rules contained in this Code of Ethics be effective.

The whistleblowing method is considered the most effective control, as employees are the first to notice any improper situations within the company. This statement aims to encourage reporting by overcoming fears of retaliation, since a virtuous management of this phenomenon can become an excellent resource to bring the Code of Ethics into the everyday working life of the company.

rev.	data	descrizione	pagina
0	01.09.2025	First issuance of the Code of Ethics	16 di 17

10. Adoption, Effectiveness, and Amendments

This Code of Ethics is adopted with the approval of the Management and is effective immediately starting from September 1, 2025. Any updates, modifications, or revisions to this Code of Ethics must be approved by the Management of INVER PRESS S.r.l.

11. Dissemination

This Code of Ethics will be brought to the attention of personnel through a training/information course, during which the proper code of conduct to be followed within the company and the correct management of possible related situations will be explained. For new hires, it will be included as part of the standard onboarding training received upon entering the company.

rev.	data	descrizione	pagina
0	01.09.2025	First issuance of the Code of Ethics	17 di 17