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AVR S.p.A. reaffirms its commitment to fighting corruption by establishing a reference framework aimed at implementing a concrete anti-corruption policy developed over time. The Company maintains the highest level of opposition to corruption within its organization, targeting both legally defined instances of corruption and forms of poor administrative management. AVR explicitly rejects and opposes all corrupt practices. All interactions with Public Authorities are conducted with the utmost transparency and integrity.

COMMITMENT TO FIGHTING CORRUPTION

Code of Ethics – Ethical Principles and Conduct Guidelines

The Company strictly prohibits corruption and adopts a comprehensive prevention strategy applicable not only to crimes against the Public Administration but also to instances of administrative misconduct, regardless of criminal relevance, including the misuse of assigned roles for private gain or the external compromise of administrative functions, whether successful or attempted.

Accordingly, all recipients of the Anti-Corruption Policy and Code of Ethics are prohibited from offering or promising money or any other benefit to: directors, general managers, executives responsible for financial statements, auditors, liquidators, or any individuals under their direction or supervision, including client company representatives, agents, distributors, business partners, certifiers, consultants, service providers, and suppliers. Any action that would lead to a breach of duty or loyalty by the recipient and harm a third-party organization is forbidden.

It is strictly prohibited—directly, indirectly, or through intermediaries—to offer money, gifts, or compensation of any kind, exert undue influence, or promise any object, service, benefit, or favor to executives, officials, or employees of Public Authorities, or to their relatives or cohabitants, to influence their official actions or induce any behavior contrary to official duties that benefits or serves the interests of the Company.

The Company requires compliance with all applicable anti-corruption laws, particularly: Law No. 179 of November 30, 2017, on the protection of whistleblowers in both public and private employment; Legislative Decree No. 24 of March 10, 2023, implementing EU Directive 2019/1937 on whistleblower protection; Law No. 3 of January 9, 2019, on combating offenses against the public administration, statute of limitations, and political transparency; Legislative Decree No. 38 of March 15, 2017, implementing Council Framework Decision 2003/568/JHA on combating private sector corruption.

AVR S.p.A. promotes a culture of legality, integrity, non-discrimination, confidentiality, transparency, loyalty, diligence, good faith, and conflict-of-interest avoidance among its personnel. The Company ensures internal information flow, dialogue, and stakeholder

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consultation.

ENGAGEMENT OF MANAGERS/EMPLOYEES AND COMMITMENT TO PROMOTING AN ANTI-CORRUPTION CULTURE

Employees and managers are required to comply with all measures necessary to prevent unlawful conduct within the Company. In particular, they must observe this Policy, cooperate with the Anti-Corruption Officer (RPC), and, without prejudice to their obligation to report to judicial authorities, report any known or suspected misconduct to their direct supervisor and/or the Whistleblowing Committee.

Personnel must report any known or suspected violation of internal/external regulations, ethical principles, or the Organization, Management, and Control Model adopted by the Company, including undue payment requests or offers, whether such violations arise from the actions or omissions of shareholders, managers, colleagues, or collaborators, or from third parties.

The Company has established a comprehensive system to ensure, in particular, the confidentiality of the whistleblower's identity and protection against discrimination, retaliation, or penalization. Failure to report known or suspected unlawful conduct may result in disciplinary actions, proportional to the severity of the misconduct.

Employees must not be intimidated, coerced, harmed, demoted, dismissed, transferred, or subjected to other adverse organizational measures due to whistleblowing. If such adverse conditions arise, the whistleblower may report the situation to ANAC (National Anti-Corruption Authority).

To fulfill the requirements of its anti-corruption management system, the Company defines objectives and continually strives to improve the system. AVR S.p.A. has appointed an Anti-Corruption Officer (RPC) within its Whistleblowing Committee, taking care to avoid conflicts of interest and, where possible, excluding employees in high-risk areas from selection.

The Anti-Corruption Officer oversees the effectiveness and compliance of the Organization, Management, and Control Model pursuant to Legislative Decree No. 231/01, and the anti-corruption management system. Any misconduct inconsistent with the Code of Ethics or this Policy should be reported to the Officer via email at segnalazioni@avrgroup.it or anonymously via the Hermès platform, accessible from the company's landing page (<https://portal.avrgroup.it/>).

Whistleblower reports will be handled in accordance with current legislation protecting individuals who report misconduct or irregularities in the workplace.

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Those responsible for processes/activities at risk of corruption must:

- Provide timely and comprehensive information to the RPC;
- Participate in risk management processes, collaborating in the identification of preventive measures;
- Ensure compliance with the Code of Ethics and Anti-Mafia Conduct Code and implement scheduled prevention measures;
- Adopt management measures to mitigate corruption risk, including disciplinary actions, staff suspension, or reassignment;
- Verify and ensure the accuracy and completeness of data published or to be published;
- Periodically update the RPC on the status of the anti-corruption system and report any issues or violations;
- Review data published in other website sections and report inconsistencies to the RPC, also using IT solutions to ensure data consistency.

Failure to comply with the principles outlined in this document constitutes a violation of the Anti-Corruption System and may lead to the application of disciplinary measures as adopted by the Company.

Roma, 13.07.2023

The Anti-Corruption Officer



The Chief Executive Officer (CEO)

