

Organization, management and control Framework of Polynt S.p.A.

Fifteenth edition approved by the board of directors on April 18th, 2024

(Extract from the Italian original version which remains the definitive version)

This Model is an internal regulation binding for Polynt S.p.A. The Company has an Ethical Code that for its nature, scope and content is different from the model because it has a general scope.

The Ethic Code gives the details about behavioral principles, social and ethical values that must be inspire the company and its subsidiaries in order to follow the business objective and social scope. The Model assumes the respect of what explained by Ethical Code.

Relevant crimes identified for Polynt S.p.A. are the following:

- A) Offences committed against the Public Administration**
- B) Corporate offences**
- C) Health and Safety offences**
- D) IT offences**
- E) Environmental offences**
- F) Offences from employment of foreigner's citizens from foreigners' countries without residence permit and "non-legal brokerage and job exploitation" offences**
- G) Tax offences**

The rules set out in the Model are applicable to:

- a) those persons who perform, also *de facto*, management, administration or control duties in the company or in one of its stand-alone business units;
- b) the employees, also those on secondment abroad as part of their duties;
- c) those persons who while not employees have contracts with the company;
- d) those persons who act on behalf of the company (such as promoters, agents or consultants) or who act in the interest or also in the interests of the company due to contractual relationships or other agreements (for example, partners in joint ventures or partners for acquisitions of business projects).

The disciplinary system applied to **employees** with blue collar and white-collar contracts is that set out in article 7 of Law no. 300 of 20 May 1970 (Statute for Labourers) and the ruling national labour contracts for employees.

In the case of **managers**, the disciplinary system is applied in accordance with the law and applicable national labour contracts. Powers assigned to the manager may be revoked.

The board of directors may take all suitable measures allowed by law against directors who violate the Model, or the procedures established to introduce it, including the following penalties, depending on the gravity of the action and negligence and the consequences thereof:

- formal written warning;
- pecuniary penalty equal to an amount from twice to five times the director's monthly remuneration;
- total or partial withdrawal of any powers.

For more serious cases and, moreover, when the issue is so significant that it decreases the company's trust in that director, the board of directors calls a shareholders' meeting to propose his or her removal from office.

If the violation has been performed by a **statutory auditor**, the Supervisory Body immediately informs the entire board of directors in a written report. If the violation justifies the revocation of the statutory auditor's powers, the board of directors recommends the shareholders take the necessary resolutions and the action required by law.

If **third parties or contractual counterparties required to comply with the Model** commit serious or repeated violations, the supervisory body informs immediately the managing director, with a written report. In case of iterate violations, the managing director will inform the board of directors, which in turn consults with the head of the department to which the contract or relationship relates and may immediately terminate the contract or existing commercial agreements.

The company agrees to communicate and ensure that all its employees and parties with current and future management, administrative and control duties are aware of the Model.

The company agrees to introduce specific training courses to ensure proper knowledge of the Decree, the Code of Ethics and Model by all the employees and members of the internal bodies.