Code of Ethics

AGRUMARIA REGGINA SRL

Approved by the administrative body on 23 October 2024

This document is confidential and cannot be disclosed to third parties without the approval of Agrumaria Reggina Srl

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1. INTRODUCTION

1.1 Purpose

This Code of Ethics (hereinafter also the “Code”) it is the instrument that defines the values and ethical principles of conduct to which Agrumaria Reggina Srl (hereinafter also “Agrumaria Reggina” or the “Company”) is inspired and defined as fundamental and indispensable for the Company itself, for the purpose of ensuring, in addition to compliance with the mandatory regulations and useful indications for the prevention of crimes as provided for by Legislative Decree 231/2001 and subsequent amendments, a rigorously aimed at promoting correctness in all areas and in all cases of intra- and extra-corporate relationships.

The Code of Ethics also defines the set of rights, duties and responsibilities of the Company's staff, consultants and partners towards all the subjects who deal with it and who maintain relations with it, whether these subjects are internal or external, integrating where necessary what is required at a regulatory level.

This document has been approved by the administrative body and is communicated to all those who directly or indirectly work with the Company.

1.2 Values

Social responsability

Agrumaria Reggina believes in its family business. In order to qualify and strive to be ethically responsible, the Company must pursue production models that safeguard and respect legality, the environment, and the well-being of the community in which you operate.

In carrying out its business activities and in its relationships with stakeholders, Agrumaria Reggina is committed, in particular, to ensuring and promoting respect for fundamental human rights, in accordance with the UN Universal Declaration of Human Rights.

Honesty and transparency

Agrumaria Reggina believes it must maintain its competitiveness high, without however accepting any type of compromise that is not ethically irreproachable. The image of the Company is an intangible resource of very high value, which cannot be quantified; Agrumaria Reggina will therefore try, with all the means at its disposal, to promote this ethical vision within its internal organization and among the commercial partners and various stakeholders with which it interacts.

Centrality of the person – Diversity, Equity and Inclusion (D&I)

In line with its ethical vision, Agrumaria Reggina intends to recognize, respect and develop the value of each person, respecting their physical, moral and cultural integrity. The company believes that it is possible to combine the achievement of business objectives by respecting diversity and promoting inclusion, this being a source of competitive advantage, creating positive dynamics fundamental for the adoption of the best decisions.

Agrumaria Reggina supports and respects human rights in its influencing activities, offering equal opportunities for the growth of its people and protecting their privacy.

The Company does not tolerate any discrimination or exclusion, among other things, regarding age, skin colour, language, culture, ethnicity, religious belief, nationality, race, political opinion, pregnancy, marital status, gender and sexual orientation, gender identity and/or expression, health and disability.

Labor Protection

Agrumaria Reggina is committed to preventing any form of mobbing, stalking and harassment, both direct and indirect labor exploitation. The Company recognizes merit as a criterion for evaluating work performance, potential for growth and career development and remuneration.

Environment

Agrumaria Reggina is aware of the role it plays in the local context and of its social and ethical responsibilities. You therefore undertake to operate while respecting the environment and people's health.

Product

Agrumaria Reggina's activity is product-oriented, focusing on innovation to generate quality products, perceived by customers as distinctive compared to the market.

Clients

Our partners are fundamental to achieving success, we work with and for them to enhance the areas in which we operate.

Profit

Profit is a fundamental and important indicator that evaluates the health of our company. It is a distinctive element for the creation of well-being and development.

Competitors

Our best competitors are an incentive to continuously improve ourselves, we are animated by a competitive but healthy spirit.

1.3 Scope of application of the Code

The Code of Ethics has the purpose of ethically directing the actions of Agrumaria Reggina; the Compliance with the Code is an obligation for all interested parties, without any exception, for all those who operate directly, indirectly, permanently or temporarily, establish relationships or relationships with Agrumaria Reggina to achieve the company objectives.

The document applies to all those who, in various capacities, are involved in the business organization of Agrumaria Reggina, whether they are in top positions (shareholders, managers, administrators), employees, collaborators or external consultants, suppliers and commercial partners. All these subjects are therefore required, without exception, to observe and be aware of the Code of Ethics in their relationships with Agrumaria Reggina.

Compliance with the rules of the Code is an essential part of the contractual obligations of all employees pursuant to art. 2104 of the Italian Civil Code.

Agrumaria Reggina not only operates in compliance with national and European laws and regulations, but also monitors the behavior of commercial partners from countries not belonging to the European Union, asking that the behaviors, principles and objectives defined in the Code are always respected. Ethical.

Any behavior contrary to the letter or spirit of the Code of Ethics will be sanctioned in a manner proportionate to the seriousness of the infringements committed, in compliance with the provisions of the sanctioning system defined by the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001 (hereinafter also the “Model”), of which the Code of Ethics is an integral part. Infringements by third parties will be sanctioned according to the criteria indicated in the specific contractual clauses provided.

This document has no time limits of validity, but may be modified - subject to approval by the administrative body - when the need is identified, for example in light of changes in the relevant legislation.

1.4 Agrumaria Reggina documentation regarding ethics and compliance with this documentation

All subjects who, in various capacities, are involved in the business organization of Agrumaria Reggina must comply with the following documentation:

- Model ofOrganization, Management and Control pursuant to Legislative Decree 231/2001;
- Ethical code;
- Company regulations;
- Internal procedures of Agrumaria Reggina;
- Any other internal rules or internal documents that are relevant to ethical issues.

Compliance with the rules of the Code of Ethics and Agrumaria Reggina documentation regarding ethics is an essential part of the contractual obligations of all employees pursuant to art. 2104 cc, which provides that "the worker [...] must observe [...] the provisions for the execution and discipline of work imparted by the entrepreneur and his collaborators by whom hierarchicallyDepends". Compliance with the rules of the Code of Ethics constitutes an essential part of the contractual obligations of the staff, also pursuant to and for the purposes of the art. 2105 cc, which provides for the worker's obligation of loyalty towards the Employer.

2. GENERAL PRINCIPLES OF CONDUCT

2.1 Ethical objectives and values

Agrumaria Reggina considers compliance with legal norms and ethical rules a fundamental pillar on which to base its authority and prestige. For this reason, all those who work for or in contact with Agrumaria Reggina are required to respect, in addition to the laws and regulations in force in our country, the regulations in force in the countries in which the Company operates, as well as the Code of Ethics and the principles therein formalized.

All operators and employees who work with the Company must behave in accordance with the fundamental principles of honesty, moral integrity, correctness, transparency and objectivity. No type of interest or economic aspect can justify an action that does not comply with an ethical line of conduct.

Agrumaria Reggina will not entertain any type of relationship with companies, bodies, consultants or employees who do not strictly comply with the provisions of this Code.

2.2 Diversity & Inclusion

The founding principles of Agrumaria Reggina are the defense of equal opportunities and valorisation of diversity - considered a resource for discussion and growth and not an obstacle - and the protection of equality between people.

Any form of discrimination against any person based on origin, race, skin colour, nationality, language, sex, sexual orientation, gender identity, age, disability, physical appearance, state of health, marital status, is absolutely foreign to the company philosophy. economic-social condition, political or trade union opinions, religion or personal beliefs.

From this perspective, the importance of the main company capital is underlined: human and professional resources; in order to enhance and implement them, the Company decides to adopt all possible initiatives capable of promoting their development. For this reason, in the management of relationships that imply the establishment of hierarchical relationships, Agrumaria Reggina requires that authority is exercised with the utmost correctness, prohibiting any

behavior that could be considered detrimental to the dignity and autonomy of subordinates or colleagues or that may interfere with the private lives, including family, of workers.

In this sense, in order to guarantee full respect for the person, the Company requires the commitment of all company components to compliance with legal obligations regarding the protection of work, hygienic-sanitary and safety conditions, compliance with environment, intellectual assets and commercial rights.

2.3 Transparency and honesty

Transparency and honesty represent two key principles for Agrumaria Reggina, which characterize all of its activities.

The principle of transparency concerns the truthfulness, accuracy and completeness of information, both outside and inside the Company. In this sense, every operation and transaction, understood in the broadest sense of the term, must be legitimate, authorised, coherent, congruous, documented, recorded and verifiable.

All corporate operations and transactions must also be accompanied by adequate documentary support, in order to be able to proceed, at any time, with the execution of controls that certify their characteristics and motivations and that allow identifying the contact persons for the activities authorization, execution, registration and verification.

Based on the principle of honesty, company management and relationships with customers, employees and all the various stakeholders are based on criteria of correctness, consistency and loyalty.

In this sense, all the Company's staff and collaborators are required to disseminate only complete, clear, transparent, comprehensible and accurate information, to allow ever greater participation and awareness of the importance of the principles of transparency and honesty and to allow them to operate with autonomous, objective and informed decisions.

2.4 Internal control

The Company recognizes the importance of internal control, as a process aimed at achieving company objectives, safeguarding resources, ensuring compliance with the regulatory framework, applicable regulations, and preparing reliable, truthful and correct balance sheets and economic-financial data.

For effective and transparent activity, the Company has also proceeded with the determination and assignment of tasks and responsibilities with the consequent adoption of a coherent assignment of operational delegations.

2.5 Communication

All communications must be based on respect for the right to information of stakeholders and the shareholder structure according to the principles of maximum transparency, truthfulness and objectivity, preventing by any means and instrument the dissemination of false or biased news or comments.

Every communication activity is based on compliance with the rules and practices of professional conduct, characterized by clarity, transparency, accuracy and timeliness.

The Company does not usually maintain relationships with communications bodies and any contacts with mass media are the exclusive prerogative of top management.

Even though it does not have securities brokerage activities, the Company nevertheless prohibits spreading false or biased information or carrying out simulated transactions or other tricks capable of causing a significant alteration in the price of listed or unlisted financial instruments. It is also forbidden, in official or public communications, to indicate or assert untrue facts regarding the economic, equity or financial situation of the Company.

It is also forbidden for anyone to modify, artfully hide and/or use fraudulent or mendacious means, in whole or in part, facts relating to the situation of the Company.

Employees, consultants, members of the board of directors, auditors and, more generally, all subjects who have access to confidential information, not accessible to the public, on the Company or on its performance must refrain from communicating and/or or from using such information.

2.6 Confidentiality and processing of company information and personal data

Agrumaria Reggina undertakes to ensure the protection, protection and confidentiality of personal data collected as Data Controller pursuant to EU Regulation no. 679/2016 (“GDPR”). All personal data collected by the Company is acquired, processed and stored in compliance with the provisions of the GDPR and further regulations regarding Privacy. In particular, the acquisition of personal data by Agrumaria Reggina takes place solely for the pursuit of appropriate and defined purposes and the processing of the same is carried out according to principles of transparency, correctness and lawfulness.

The use and management of company information is carried out according to the principles of transparency, correctness and confidentiality. The management of company information is carried out with even greater caution when it comes to confidential information relating to Agrumaria Reggina's intellectual property and its know-how.

In this sense, all collaborators, partners and employees of the Company are required to:

- do not use confidential company information for any purpose unrelated to the exercise of one's business and/or for unauthorized purposes;
- not process the same information in a manner different from that provided for by the authorizations received and established company procedures;
- do not allow, in any way, access to them by strangers or persons not specifically authorized;
- do not disclose confidential company information in any way;
- adopt appropriate measures to guarantee the confidentiality of the information to which one has access in the exercise of one's functions;
- observe the obligations and indications regarding confidential company information provided for in further company documents.

Any behavior or activity that may have, in any way, disclosed news, data or information of any type or kind (commercial, technological, economic, financial, etc.) linked to corporate activities constitutes a serious infringement of the Code of Ethics and as such will be subject to disciplinary measures. Furthermore, the Company's employees must observe the obligation of confidentiality even after the termination of the employment relationship with Agrumaria Reggina.

2.7 Use of IT systems

As part of carrying out their activities, the employees and collaborators of Agrumaria Reggina have the obligation to use IT or telematic tools and services in full compliance with current regulations on the subject and internal procedures. The computers and IT tools made available by the Company must be used solely for business purposes. In this sense, Agrumaria Reggina reserves the right to verify that the contents of the computers and the use of IT tools comply with the internal procedures and rules established in this regard.

In any case, it is forbidden for anyone to access other people's IT or telematic systems without authorization.

The use of network connections for purposes other than those inherent to work activities, or to send offensive messages or messages that may cause damage to the image of Agrumaria Reggina, falls under the improper use of the Company's assets and resources.

Company employees and collaborators are prohibited from loading unauthorized software onto company information systems. You are also prohibited from making unauthorized copies of licensed programs, whether for personal, business or third party use.

2.8 Quality and safety of products and supplies

Agrumaria Reggina operates in the semi-finished vegetable food sector, setting the satisfaction and protection of its customers as its main objective and applying the highest standards of product quality and safety.

An important protection activity is carried out by the purchasing staff, in collaboration with the technical functions responsible for the quality assurance and management service, in relation to the verification of suitability - both organoleptic, commercial and legal - of the products covered by the purchase. social activity.

Given the regulatory framework and the international context in which it operates, the Company pays particular attention to the control and supervision of verifying the consistency and conformity of the products, in all their aspects, starting from the labels, with particular reference to the regulations of the countries in to which these products are intended, in order to avoid any possible (even involuntary) involvement in cases of commercial fraud or marketing of products unfit for human consumption.

2.9 Competition and Competitiveness

Agrumaria Reggina undertakes to exercise free and fair competition in the market and in compliance with the relevant regulations in force. Therefore, the Company requires all recipients of the Code of Ethics to abstain from practices and behaviors (such as, for example, the creation of cartels, divisions of markets, limitations on production or sales, conditioning agreements, etc.) which could represent a violation of the competition provisions.

The Company also requests that you refrain from being involved, either personally or through third parties, in initiatives or contacts between competitors (by way of example, but not limited to: discussions on prices or quantities, division of markets, production or sales limitations, agreements to divide up customers, exchange information on prices, etc.) which may appear to be violations of the regulations protecting free competition and the market.

Therefore, in general, any action that could alter the conditions of correct competition is absolutely contrary to the Company's policy and is prohibited for any person acting for it. By way of example and not exhaustively, practices of denigrating competitors and hindering their activities must be avoided, as well as the issuing of false declarations on the prices and products of the competitors themselves.

2.10 Conflict of Interest

Employees, collaborators, members of the corporate bodies and, in general, all those who operate in the name and on behalf of Agrumaria Reggina must avoid situations in which a hypothesis, even if only potential or apparent, of conflict of interest could arise ,or contexts in which the pursuit of one's own interest is in conflict with the interests and mission of the Company.

Specifically, any situation in which a conflict of interest could arise that could influence their impartiality, the ethical nature of their behavior and their objectivity of judgment in the conduct of business or employment relationships must be avoided.

In the event that a person finds himself in a situation of conflict of interest, even if only potential or apparent, he must immediately notify the top functions, according to the principle of transparency, to allow a preventive and objective evaluation regarding the behavior or corrective measures to be adopted.

The Company is aware of the complexity that can arise in the event of intimate or personal relationships between colleagues, in particular if they involve individuals with a different working seniority who could have an influence on professional choices. In these cases, Agrumaria Reggina requires recipients to provide transparent disclosure regarding relevant relationships - be they personal, family or other types - informing the human resources manager, in such a way as to allow the Company to adopt appropriate internal measures to avoid actual, potential or apparent conflicts of interest.

All recipients of this Code are obliged to report to the Supervisory Body appointed pursuant to Legislative Decree 231/01 (hereinafter also "SB") any situations of conflict of interest of which they become aware in the during the performance of their duties.

2.11 Corruption and extortion

Agrumaria Reggina explicitly condemns all corrupt practices, illegitimate favours, collusive behaviour, direct and/or indirect solicitations of advantages.

It is forbidden to offer or receive any form of gift or benefit that goes beyond the normal rules of hospitality and courtesy in work activities.

The only forms of courtesy permitted must fall within the concept and limits of modest value and be aimed exclusively at promoting the company's image or initiatives, subject to authorization from top management, supported by suitable documentation. This also applies if a company representative pursues an interest other than the company mission or takes personal advantage of business opportunities.

It is not permitted to pay sums of money or engage in other forms of corruption with the aim of providing direct or indirect advantages to the Company itself.

2.12 Fight against organized crime

Agrumaria Reggina strongly condemns any form of organized crime.

The Company undertakes to verify the integrity and reliability requirements of employees, collaborators, consultants and commercial counterparties (suppliers, customers, etc.), also possibly verifying the presence of the counterparties in the reference white list or their legality rating .

In any case, no working relationship or professional and/or commercial collaboration will be undertaken or continued with counterparties whose membership or proximity to criminal organizations is even suspected, or who are suspected of facilitating in any form, even occasional , the activity of criminal organizations.

2.13 Social responsibility

Agrumaria Reggina contributes to the economic and social development and general well-being of the community, not only in our country, but also in the countries of origin and destination of the products. For this reason it is intended to conduct the activities aimed at achieving the corporate objective, promoting social appreciation and growth, respecting the local, national and international communities with which the Company interacts and encouraging the improvement of economic and cultural conditions. In any case, the Company is committed to avoiding and rejecting all forms of slavery or servitude, torture, or practices akin to them.

3. CRITERIA OF CONDUCT IN RELATIONS WITH STAFF

3.1 Staff Selection

During the personnel selection phase, the evaluation of the applications is carried out based on the correspondence of the candidates' profiles to the organizational and company needs and requirements, in compliance with the principles of impartiality and equal opportunities for all interested parties.

Agrumaria Reggina undertakes not to favor in any way candidates recommended by third parties, in particular those belonging to the Public Administration or having commercial relationships with the Company.

The information requested from candidates is linked only to the verification of the professional and psycho-aptitude profile of the individual, as well as to the verification of compliance with national and international legal requirements and ethical and behavioral suitability, also in relation to the prevention of the crimes referred to in Legislative Decree. Legislative Decree 231/01, always in compliance with the principles of absence of any type of discrimination and protection of personal data.

3.2 Establishment of the employment relationship

Agrumaria Reggina staff is always hired with a regular employment contract; any form of irregular work or work in derogation of current labor regulations is not tolerated.

Upon establishing the employment relationship, each employee must receive accurate information relating to:

- characteristics of the function to which one belongs, responsibilities connected to one's role and the tasks to be carried out;
- regulatory and remunerative elements, as regulated by the applied National Collective Labor Agreement (CCNL);
- rules and procedures to be adopted in order to avoid behavior contrary to laws and company policies.

This information is presented to the employee so that acceptance of the assignment is based on an effective understanding of it.

Each newly hired employee also receives adequate information and training on:

- Food safety, in compliance with sector regulations;
- Occupational Health and Safety (OSH);
- Corporate ethics, discipline referred to in Legislative Decree 231/01 and main characteristics and contents of the Model adopted by the Company.

3.3 Personnel management policies

All decisions taken in the context of personnel management and development are based on assessments of merit profiles and/or correspondence between expected profiles and profiles possessed by collaborators.

In the case of company reorganisations, the value of human resources is safeguarded, providing, if necessary, professional training and/or retraining actions.

3.4 Personnel Management

The Company values the skills, time dedicated to work and commitment made by its employees, requiring performance consistent with the exercise of their duties and with work organization plans.

In managing hierarchical relationships, Agrumaria Reggina is committed to ensuring that authority is exercised with fairness and correctness, avoiding any abuse. It constitutes an abuse of the position of authority to request, as an act owed to the hierarchical superior, services, personal favors or any behavior that constitutes a violation of this Code of Ethics.

The conscious involvement of employees in carrying out work activities is ensured, also by providing moments of participation in discussions and decisions, functional to the achievement of company goals and objectives. The employee must participate in these moments with a spirit of collaboration and independent judgment, in order to contribute useful elements to improve company performance.

The management of employees must be carried out in compliance with the CCNL and the trade union agreements in force.

3.5 Enhancement and training of resources

Each corporate function must fully use and enhance all the professionalism present within the Company.

Agrumaria Reggina, through the activation of planned training and information activities, promotes the development and growth of its collaborators. This principle is also applied and required towards the Company's external collaborators and all consultants and/or commercial partners.

In this sense, the identification of the employee's strengths and weaknesses is of particular importance, so that the latter can strive to improve their skills, also through targeted training. However, institutional training is carried out, provided at certain moments in the employee's corporate life. In any case, special non-discriminatory treatment is guaranteed in the event of illness, disability, or maternity for workers.

3.6 Staff Evaluation

Company policy requires avoiding any form of discrimination against employees. In the context of the management and organization processes of the staff and the activities carried out by them, it is necessary to carry out an objective evaluation of the education, experience, training and attitude of the various individuals, thanks to a periodic evaluation of the services provided, adequately traced for the purpose to avoid any possible distortion of the objective evaluation which could lead to discrimination or favouritism.

4. CRITERIA OF CONDUCT IN RELATIONS WITH CUSTOMERS AND SUPPLIERS

4.1 Activation and maintenance of commercial relationships

It is forbidden to start or maintain business relationships or even just collaboration with any person who, based on public and/or available information in compliance with current regulations:

- is involved in activities deemed illicit, with particular interest in those connected to the crimes provided for by Legislative Decree 231/2001 and subsequent amendments;
- belongs to or is suspected of belonging to organized crime;
- is, even if only indirectly, a clear source of obstacle to human development and contributes to disrespecting human dignity and individual or professional personality through the violation of fundamental human rights (e.g. by exploiting child labour);

- at the explicit request of the Company, refuse to undertake to comply with the current legislation on safety and work ethics, with particular attention to the protection of the health and safety of workers, as well as the principles set out in the Code of Ethics and the Model adopted by the Company.

It is absolutely forbidden to carry out services that are not adequately justified in the context of the relationship with customers or suppliers or to recognize compensation in favor of external collaborators that are not adequately justified in the characteristics of the task to be carried out or that are not justified within the normal values of market.

4.2 Relationships with Customers

Professionalism, competence, availability, respect and correctness represent the guiding principles and the basis of the company policy to be followed in relations with all customers.

To this end, it is important that all documents, both technical and advertising, are characterized by maximum transparency and correctness, combined with compliance with mandatory regulations and without giving space to, or accepting, any possible form of conditioning, both internal and external.

4.3 Contracts and communications to Customers

Contracts, agreements and communications directed to customers must always be characterized by maximum clarity; they must also be simple, formulated in language as close as possible to that normally used by the interlocutors, compliant with current regulations and complete.

It becomes important that all documents are correctly drafted in the language useful to the interlocutors so that they can understand all aspects and constraints.

Customers, on the other hand, must undertake to ensure that the characteristics requested in relation to the products supplied by the Company are always consistent with the regulations in force in our country and in the countries for which the products are intended, and never present in any way a of risk, even if only theoretical, for customers or end users.

4.4 Relationships with suppliers

In general, in relations with suppliers Agrumaria Reggina is inspired by the principles of legality, loyalty, correctness and transparency and establishes highly professional and mutual collaboration relationships with them.

Every purchase made must be conducted with integrity, diligence, professionalism, efficiency and objectivity of judgment, by qualified personnel who assume responsibility for their own assessments and judgments, ensuring compliance with all relevant regulatory provisions in the purchasing activity.

The value of the products or services acquired must be related to their market price. Any exceptions will be adequately justified from time to time.

The signing of contracts or other commitments must take place in compliance with the contents of this Code of Ethics regarding the prevention of conflicts of interest and compliance with the principle of transparency.

The responsible parties and those in charge of the purchasing process:

- are required to respect the principles of impartiality and independence in the exercise of the tasks and functions entrusted, operating on the basis of the adoption of objective and documentable commercial criteria;
- they cannot assume any personal obligation towards suppliers;
- they must maintain relationships and conduct negotiations with suppliers in order to communicate company policy and create a solid basis for correct, mutually convenient relationships of adequate duration, in the interests of both parties;

- they must manage relationships with suppliers in a transparent manner, avoiding behavior aimed at creating extra-accounting availability, for example through improper management of supplier records and the consequent creation of fictitious suppliers;
- they must not offer goods, services or other benefits - for example in the form of gifts or gifts - to obtain confidential information or significant direct or indirect benefits, for themselves or for the Company;
- must not accept goods, services or other benefits from external or internal parties in exchange for the release of confidential information or the drafting or signing of agreements aimed at favoring such parties;
- are strictly required to immediately report to the Supervisory Body any attempt or case of alteration of normal commercial relations.

The same principles and provisions set out above apply and must be respected in relationships with credit institutions and other financial service providers.

Furthermore, in the proceduresof entrusting to third parties services and/or activities to be carried out within the Company's work environments - in the context of procurement, works or supply contracts - the competent functions undertake to verify the technical suitability professional of third parties, with particular reference to mandatory health and safety requirements, as well as compliance with mandatory labor law regulations.

In the end,it is expressly forbidden to continue with suppliers who have not activated and respected appropriate procedures aimed at ensuring the safety and wholesomeness of food products and their compliance with the applicable standards.

4.5 Transparency of the purchasing process

To guarantee maximum transparency and efficiency of the purchasing and payment processes, the separation of roles must be guaranteed between those who deal with the conditions and characteristics of the supply and those who carry out settlement.

All clauses relating to purchases must be clear and mandates for payments must be prepared and approved by functions other than those who handled the supply or signed the contract.

Authorization for the payment of invoices may be granted only upon regular accounting registration of the same, which may only take place following documentary verification of the actual receipt of goods or provision of the service, in order to avoid fictitious operations or in whole or in part non-existent.

Furthermore, any contract of an amount deemed significant (above 1,000 euros) must be settled through immaterial transactions with a view to maximum transparency of financial movements and flows.

4.6 Contractual clauses relating to ethical behavior in supplies

Compatibly with the context in which the suppliers operate, the responsible parties and those in charge of the purchasing process must give preference to those who, in compliance with the required technical-economic parameters, demonstrate that they adhere to the ethical principles of this Code, excluding, however, those who for any reason demonstrate principles or behaviors in contrast with it.

Suppliers are required to respect the indications and principles of this Code: this commitment, not only formal, will be introduced, where possible, in commercial documents and agreements.

It is clear that the ethical evaluation of a supplier, in the event that it has a self-protection system pursuant to Legislative Decree 31/2001, becomes a preferential character, and as such should be given priority in commercial negotiations, with the same technical and technical requirements cheap.

5. CRITERIA OF CONDUCT IN RELATIONS WITH THE PUBLIC ADMINISTRATION

5.1 General rules of conduct

In relations with the Public Administration and, in general, with entities that carry out activities of public utility and public interest, Agrumaria Reggina adopts the most rigorous observance of applicable community, national and company regulations. Only those specifically appointed can manage relations with the Public Administration, in the name and on behalf of the Company. In managing these activities, they have the obligation to avoid any action capable of damaging the autonomy of the representatives of the Public Administration or their impartiality of judgment.

In general, in all cases in which there is an assumption of commitments towards the Public Administration, Agrumaria Reggina is required to guarantee maximum traceability, collecting and preserving all the documentation useful for reconstructing the procedures followed and the activities carried out.

In particular, in the production of company documents, the Company prohibits its employees and collaborators from presenting representations of facts that do not conform to the truth, capable of misleading or altering the analytical capacity of the Public Administration.

The Company prohibits any behavior which is in any way aimed at promising or offering money or other benefits to the Public Official or to the person in charge of a public service in order to induce him to carry out or omit an act of his office to obtain an advantage for himself and /or for the Company. Any behavior that may be of a collusive nature or capable of compromising the principles expressed in this Code is therefore prohibited.

5.2 Inspection visits

During inspection activities by Public Administration officials, Agrumaria Reggina undertakes to ensure the widest possible collaboration with them, promptly providing clear, truthful and transparent information.

In particular, inspection visits and assessments by the supervisory authorities must be managed, on behalf of the Company, by authorized company representatives and must be conducted in a spirit of collaboration, correctness and transparency, with an absolute prohibition on hindering the regular performance. of the verification activity through concealment or destruction of documentation.

5.3 Financing and public contributions

When Agrumaria Reggina benefits from financing or other public contributions - of any nature, provided by the State, the European Union or other national and/or community public entities, such as Regions, Provinces or Municipalities - the Company is obliged to allocate the funds for the exact purposes for which they were requested and obtained.

In particular, Agrumaria Reggina prohibits and combats any artifice or deception - including through false declarations or omissions - implemented by one of its employees, by any means, to unfairly obtain such funding or public contributions, or to distract from their restricted use.

It is equally prohibited to charge charges or costs to the expenditure items subject to the contribution that are not actually related to them and legitimately chargeable.

5.4 Declarations and requests towards the Public Administration and other potential relationships

With reference to relations with the Judicial Authority, it is expressly forbidden to induce someone - for example by leveraging their hierarchical position or with the offer or promise of money or other benefits - not to make statements or to make false statements in the context of a proceeding judicial.

In particular, it is also forbidden to induce, with the offer or promise of money or other benefits, public officials to favor the Company in the management of judicial and extrajudicial disputes.

In the event of requests or requests of any kind towards the Public Administration, it is not permitted to use or present false declarations or documents or attesting to untrue things, or to omit information to obtain an improper advantage or pursue the interests of the Company.

In the event of requests for authorization for the exercise of company activity (e.g. construction of a new factory or expansion of an existing factory), company representatives who interface with the Public Administration are expressly prohibited from inducing, with an offer or promise of money or other benefits, public officials to facilitate or speed up obtaining authorization for the Company.

Finally, although the supply of its products to the Public Administration is not part of Agrumaria Reggina's normal business strategies, in the event commercial relationships are established with it, including participation in public tenders, it is necessary to always operate in compliance with the law and correct commercial practice.

5.5 Data and IT systems that are related to the Public Administration

Any activity that voluntarily or involuntarily may alter or interfere in any way with the functioning of an IT or telematic system of the Public Administration or intervene illegally in any way on the data, information and programs contained therein or pertinent to it, for the purpose of to obtain an unfair profit at the expense of others.

The prohibition is also valid in a non-public context and is strengthened if this attitude constitutes an illicit advantage in commercial transactions.

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

6.1 Social policy

Agrumaria Reggina pursues activities that do not involve, on a commercial level, the Public Administration or the community.

In carrying out its production activities, the Company however takes into account and protects the environmental and social context in which it operates.

This condition is based on the awareness that these activities still benefit the community and represents one of the objectives of the Company.

6.2 Relations with parties, trade unions and associations

Agrumaria Reggina has never taken part in confrontations, disputes or political elections by financing parties or movements, neither in Italy nor abroad, neither directly nor indirectly.

The Company does not sponsor conferences or parties that have a political propaganda purpose.

6.3 Institutional relations

Every relationship with local, national and international public institutions attributable to normal administrative and commercial activity is oriented towards criteria of maximum transparency and correctness.

Any type of collusive attitude, even in a broad sense, must be excluded.

In order to guarantee maximum clarity in relationships, contacts with institutional interlocutors must take place exclusively through the contact functions identified within the corporate organizational structure, which have received an explicit and specific mandate.

7. CRITERIA OF CONDUCT IN THE ACCOUNTING, FINANCIAL AND TAX FIELD

7.1 Accounting and corporate obligations

The management facts of Agrumaria Reggina must be represented correctly and promptly in the accounting, on the basis of truthful, accurate, complete and verifiable information.

Therefore, every operation and transaction must be correctly executed, recorded, authorised, verifiable, legitimate, coherent and appropriate. Each action and operation must therefore have a specific and adequate registration in the accounting system and meet the criteria indicated by the law and the applicable accounting principles.

The financial and accounting information of Agrumaria Reggina must under no circumstances be the subject of incomplete, erroneous or fraudulent processing.

In order for accounting to meet the requirements of truth, completeness and transparency of the recorded data, each operation must be motivated and supported by suitable documentation, so as to allow checks to be carried out at any time to certify the reasons.

In order to prepare the financial statements and in order to guarantee a clear and truthful representation of the economic, equity and financial situation, its genesis must take place in accordance with the principles of truthfulness, completeness and transparency as defined by the accounting principles, in respect for the autonomy of specific areas of activity and responsibility.

It is forbidden to prevent or in any case hinder the performance of control or audit activities legally attributed to the shareholders, the Board of Auditors, the Supervisory Body or the auditing company as well as the official control bodies of all levels. Furthermore, it is forbidden to carry out any conduct that could lead to the creation of an irregular majority in the meeting.

7.2 Management of tax aspects

Agrumaria Reggina respects current legislation on taxation, in order to guarantee the correct determination and payment of taxes and condemns any form of tax evasion or avoidance.

In order to guarantee the transparency, correctness, completeness and timeliness of tax obligations (relating to declaration obligations, the calculation of taxes and their payment) the Company requires the carrying out of adequate controls, in compliance with the provisions of the company procedures and practices. Constant cooperation and collaboration of all internal staff and external collaborators involved for the purposes of tax and accounting obligations (as well as in relation to the related payments) is expressly requested, in order to allow the Company to comply with all applicable accounting and tax regulations.

8. CRITERIA OF CONDUCT REGARDING THE PREVENTION OF MONEY LAUNDERING

Agrumaria Reggina guarantees the transparency and correctness of commercial transactions, also in order to combat money laundering, self-laundering and receiving stolen goods, or terrorist financing.

The recipients of this Code of Ethics must not, in any way and under any circumstances, be implicated in events connected to the laundering of money deriving from illicit activities or the acquisition of goods or other benefits of illicit origin, under penalty of immediate expulsion from any corporate position or function.

All employees of Agrumaria Reggina and in particular those in charge of commercial contacts, are required to verify in advance all the information lawfully available on commercial counterparties, suppliers, partners, collaborators and consultants, in order to ascertain their respectability before establishing with they business relationships.

Financial flows must be managed ensuring complete traceability of operations, maintaining adequate documentation and always within the limits of the responsibilities assigned to each individual.

The Company does not make cash payments, except for the management of petty cash expenses and, in relation to financial flows, uses exclusively banking channels or other accredited financial intermediaries subject to European Union regulations or credit/financial institutions located in a non-EU State that imposes obligations equivalent to those provided for by money laundering laws and provides for monitoring compliance with these obligations.

The Company expressly prohibits recipients from improperly using credit or payment cards without being the holders, or from falsifying or altering the aforementioned instruments.

9. HEALTH AND SAFETY AT WORK

The health and safety of employees and collaborators, as well as third parties who have relationships with the Company, constitutes a primary objective for Agrumaria Reggina, which is constantly committed to protecting health and safety in the workplace. Knowledge and compliance with current regulations regarding health and safety in the workplace is, therefore, a priority requirement for the Company, for all its collaborators and employees, as well as for contractual counterparties and suppliers.

With a view to eliminating or, where this is not possible, reducing to a minimum and therefore managing risks for workers, the Company has equipped itself with an organizational structure compliant with that required by current prevention legislation. The Company has also defined adequate hygiene and emergency measures and provides its workers with the necessary and suitable personal protective equipment, providing appropriate measures so that only workers who have received adequate instructions and specific training can access the areas that expose them to risk serious and specific.

Agrumaria Reggina carries out periodic monitoring of its machinery, equipment and devices wherever located and operational, in order to ensure regular maintenance and guarantee adequate safety for people and quality of products, with particular attention to safety devices in compliance with the manufacturers' instructions.

In the case of the use of personnel from third-party companies, the Company and the contractor undertake to coordinate the protection and prevention interventions from the risks to which the workers are exposed, informing each other mutually also in order to eliminate risks due to interference between workers of the various companies involved in the workplace.

Before authorizing the travel of its employees to foreign countries, Agrumaria Reggina carries out an assessment of security risks, in order to identify any threats and to adopt, if necessary, appropriate and appropriate risk mitigation measures. During business trips, all Agrumaria Reggina employees are required to respect the rules and operating instructions provided by the Company in order to protect their safety.

Agrumaria Reggina is also committed to spreading and consolidating a culture of safety, developing awareness of the risks and compliance with current legislation, paying close attention to the management of accidents and their monitoring (with analysis of the incident and adoption of appropriate prevention actions). improvement to avoid the recurrence of risky situations), as well as promoting responsible behavior on the part of all employees and collaborators.

In particular, all recipients of the Code of Ethics are required to:

- take care of their own health and safety and that of other people present in the workplace who are affected by the effects of their actions or omissions, in accordance with the training received and the instructions and means provided by the Company;
- know and respect the Highway Code and correctly use the means of transport made available by the Company, as well as the relevant safety devices (e.g. seat belts);
- immediately report deficiencies in the means and protective devices, as well as any dangerous conditions, working directly - in cases of urgency and within the scope of one's competences and possibilities - to eliminate or reduce situations of serious and imminent danger, reporting it to your hierarchical superior;
- participate in the education and training programs organized by the Company, within the limits of their respective roles, functions and responsibilities;
- use the protective devices made available by the Company to carry out their duties;
- undergo the health checks required by current regulations or ordered by the Company.

10. ENVIRONMENTAL PROTECTION

Agrumaria Reggina knows the value of activities aimed at protecting the environment and promotes production policies, both on its own and with its suppliers or partners, in respect and protection of the environment.

The Company is committed to rigorous compliance with current environmental regulations in each country where it carries out its production and/or commercial activity and contributes to the sustainable development of the territory, also through the use of the best available technologies, in the constant monitoring of processes corporate, as well as through the identification of industrial solutions with lower environmental impact in terms of choice of materials and resources, packaging, distribution and management of products.

Agrumaria Reggina knows and values as fundamental the environmental approach oriented towards the continuous improvement of environmental performance, as envisaged by the Environmental Management Systems in compliance with the principles recognized in the Deming cycle and on sustainable development.

Agrumaria Reggina makes its commitment to the environment clear by adhering to the diffusion of organically grown products.

11. IMPLEMENTATION AND CONTROL OF THE CODE OF ETHICS

11.1 Implementation of the Code of Ethics

This version of the Code of Ethics takes effect as a result of a specific formal resolution of the administrative body.

It is the duty of the SB, also through the contribution of third parties, to monitorand the functioning, implementation and observance of the Code of Ethics and verify its update status,in order to maintain a document that is always adequate and effective to prevent incorrect behavior which could be sanctioned by Legislative Decree 231/2001.

Any changes and/or updates must be approved by the administrative body and promptly communicated to the interested parties.

11.2 Communication and dissemination of the Code of Ethics

Agrumaria Reggina undertakes to promote and guarantee adequate knowledge of the Code of Ethics, disseminating it to interested parties, both internal and external to the Company, through specific and adequate communication and dissemination activities.

In order for anyone to conform their behaviors to those described here, Agrumaria Reggina ensures that the Code of Ethics is the subject of specific training together with the Model and made available and distributed to all employees, primarily during the hiring phase. It is the responsibility of each employee to consult their direct manager for any doubts or clarifications relating to the interpretation or application of the principles or rules of conduct contained in this Code of Ethics.

11.3 Verification and monitoring

The following specific tasks are attributed to the Supervisory Body:

- verify the application and compliance with the Code of Ethics and at the same time promote the continuous improvement of ethics, also through new training activities that may become necessary in some way;
- monitor initiatives for the dissemination of knowledge and understanding of the virtuous behavior generated by the Code of Ethics, ensuring the development of communication and ethical training activities;
- receive and analyze reports regarding violations of the Code of Ethics from all interested parties;
- propose changes or revisions to this Code of Ethics;
- periodically inform the administrative body regarding the correct functioning and suitability of the Model and the Code;
- promptly inform the administrative body in the event of significant non-compliances emerging during the audit activities.

The Supervisory Body has the right to draw on professionals external to the Body itself to achieve the objectives described, whose activities the Supervisory Body must in any case supervise.