



# ***Policy for the Prevention of Bribery of the Digital360 Group***

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## Foreword

The **Digital360 Group** (hereafter: “**Group**”) considers it essential to conduct its activities in accordance with core ethical values, including legality, integrity and transparency. These values must be spread, promoted and implemented by the Group in the performance of its business activities, through the sharing of rules of conduct and the implementation of effective controls, in order to ensure that unlawful behaviour – and in particular corrupt practices in all their forms – is counteracted in line with the locally applicable provisions.

The Policy constitutes a document common to the entire Group and to the stakeholders of all the Companies that it is composed of.

Any request for clarification regarding the interpretation of the contents of this document may be addressed to the Group Legal&Compliance Function, through the channels indicated in the dedicated paragraph (see Section 5 of this Policy).

## 1. Purpose and scope of application

The purpose of the Policy is to optimise the sharing of conduct and control principles aimed at preventing and combating bribery, in compliance with a “zero-tolerance” principle. It constitutes both a compliance tool – since it is aimed at reinforcing safeguards already outlined within the Group’s system of policies and procedures, as well as at increasing the level of awareness of the Recipients – and a business tool:

- towards customers, in whose eyes the implementation of this policy constitutes proof of the Group companies’ commitment, reinforcing their guarantee of reliability;
- towards suppliers and business partners, for whom compliance with the principles set out in this Policy is an essential component of contractual obligations;
- in the performance of due diligence activities.

The fight against bribery is also integrated with the objectives of social, environmental and governance sustainability pursued by Digital360 Group.

The Policy applies to all the Companies of the Group and requires the compliance with any amendments that may be necessary or appropriate in the countries in which the Companies of the Group operate. The provisions contained therein integrate and complete the principles of conduct outlined in the Code of Ethics and in the other procedures put in place by each Company, in accordance with the applicable regulations or the Group standards adopted by the individual companies

Should national regulations impose higher levels of protection, or the application of more stringent principles of conduct than those outlined in this Policy, the Group Companies shall ensure compliance with the former. In the event that even one of the provisions set out in the Policy should conflict with provisions set out in the internal regulations or procedures of the Group and/or of each of the Companies, the former will prevail over the latter – without prejudice to the duty to promptly report the issue detected to the Group Legal&Compliance Function, through the available channels.

## 2. Recipients

The Recipients of this Policy are all the stakeholders of the Group and of the individual Companies of which it is composed, and, specifically, Board Members, corporate bodies, employees of the Group companies, external collaborators, and other third parties such as consultants, third party professionals, intermediaries, business partners, suppliers, contractors, customers, and companies with which due diligence is in progress. All Recipients commit to conducting their activities in compliance with the principles of legality, fairness, transparency and honesty, repudiating any conduct that involves bribery, whether active or passive.



The principles and contents of the Policy constitute obligations for all Recipients, and as such they constitute essential elements of the correct performance of work or professional activities, thus translating into conduct that is held accountable by the Group and each Group Company. Their violation constitutes a breach of contract and, as such, may lead to the appropriate consequences – as better described in the relevant section of this Policy (see Section 6).

Each Recipient, in addition to being personally required to comply with the provisions contained in the Policy, is considered gradually accountable – based on his or her role – with regard to the verification of the compliance with the same principles by his or her collaborators, in consideration of his or her role within the corporate structure – so as to protect and preserve the image of the Group and the Companies that it is composed of, as well as the integrity of their economic and human assets.

Under no circumstances may the belief to be acting in the interest or to the advantage of the Group or one or more of its member Companies justify conduct that does not comply with this Policy.

The Group and its member Companies commit to sharing the Policy with the Recipients through the appropriate channels, accompanied – where necessary – by internal regulations and corporate memos, as well as to promoting and supervising information and training activities in relation to its contents.

### 3. Definition and transnational character of the phenomenon of bribery

The exponential increase in economic relations between entities located in different countries, together with the development within the European Union of policies for the free movement of persons, capital and goods, have contributed to the increase in the phenomenon of transnational bribery. The existence of different local regulations and judicial systems can make it difficult to unambiguously define the concept of “bribery”, although most countries have implemented laws aimed at preventing it, both in the public and private sector. This Policy therefore does not aim to provide a universal list of behaviours constituting bribery, but rather outlines general principles of conduct, which can be interpreted in the light of locally applicable provisions.

The concept of “bribery”, for the purposes of this Policy, shall generally include any active or passive conduct, engaged in directly or indirectly, at national or transnational level, towards private individuals and/or members of the Public Administration, consisting in the promise, offer, payment or acceptance of money or other benefits to obtain or maintain an unfair advantage or to influence the achievement of an unfair objective.

The term “members of the Public Administration” should be understood to mean roughly all persons who are called upon to perform a public function, according to the different connotations in which this term appears within the different legal systems under whose jurisdiction the Group Companies belong. In Italy, for example, the perimeter of the Public Administration also includes private concessionaires of public services, companies and bodies governed by public law (such as Enel, Poste Italiane, ENI, Ferrovie dello Stato, etc.): therefore, those who operate in such institutions may be qualified as public officials or as persons in charge of a public service.

It should be noted that the Companies of the Group that are based in Italy are subject to Italian law, which, with regard to the prevention – among others – of bribery, in addition to criminal laws, contemplates also the applicability of Legislative Decree 231/2001. Group Companies based in countries other than Italy will be subject to the applicable legislation, including in relation to the adoption of specific measures to prevent and combat corporate crime and bribery.

## 4. General Principles and Rules of Conduct

### 4.1 Principles of conduct applicable to all stakeholders

The conduct of persons who have relations with the Group or with one or more of the Companies that it is composed of, whether they are internal or external to the corporate structure, must always be based on respect for the values and principles contained in this Policy, which integrates the technical and organisational measures already adopted by each Company – aimed at preventing, identifying and containing the risk of bribery that arises as a consequence of the performance, by the Companies themselves, of their business activities.



The Companies of the Group, and with them all employees and collaborators in the performance of their duties, undertake not to establish relations with employees, collaborators, suppliers, customers or third parties in general, if there is a well-founded suspicion that this may expose the individual Company or the entire Group to the risk of committing offences related to bribery. As a matter of fact, the Group's primary objective is to establish relations with all stakeholders in compliance with applicable laws as well as with its own system of values, while guaranteeing the fulfilment of the commitments undertaken towards said stakeholders and respecting their interests.

To ensure the achievement of this purpose, the Group has defined a number of principles of conduct, listed below:

- any form of bribery, whether it be aimed at private individuals or members of the public administration, is prohibited;
- the promise and/or the direct or indirect offer to third parties, as well as the acceptance by persons acting in the name and on behalf of Group Companies of gifts and/or benefits of any kind (such as money, objects, services, favours or other utilities), aimed at promoting or favouring one's own interest or generating an advantage for the Group or for one or more of the Companies it is composed of, are strictly forbidden. This principle is valid and applicable to all Recipients and for any kind of gift or benefit, with the sole exception of acts of commercial courtesy such as complimentary goods and services, or other forms of hospitality – provided that they have been duly authorised in advance by the competent office – which do not compromise the integrity or reputation of one of the parties and fall within the limits of modest value;
- "facilitation payments" – i.e. the payment of sums of money or the giving of other benefits made unofficially or in an improper modality to a member of the public administration for the purpose of expediting, favouring or securing the performance of an activity typical of his or her office – are also prohibited.

#### 4.2 Control principles implemented by the Group

In order to ensure the verification of compliance with the principles of conduct set out in this Policy and the proper performance of activities, the Group Companies undertake to comply with specific control principles, such as, by way of example:

- guarantee the traceability of the operations carried out and adopt control mechanisms aimed at preventing and combating the risk of bribery;
- instruct their staff and collaborators to always act in compliance with the principles defined in this Policy, in the Code of Ethics and in company procedures;
- carry out an accurate monitoring of the activities considered as the most exposed to a risk of bribery; (including activities carried out in the context of the implementation of extraordinary operations, initiatives with social aims, staff management, and participation in Public Administration procurement procedures);
- respect the principle of separation of powers in the organisation and management of corporate processes, insofar as this is compatible with the level of complexity of the organisational structure of the individual Group Company;
- entrust the management of relations with the Public Administration and assign specific authorisation and signature powers exclusively to specifically selected staff and organisational structures – in line with the organisational and managerial responsibilities assigned.

#### 4.3 Rules of conduct applicable to employees and collaborators of Group Companies

The staff of each of the Companies of the Group is bound to comply with the provisions of this Policy, as well as with the other policies, procedures, and operating instructions provided by the Companies themselves. Such documents, explicitly mentioned when formalising the employment relationship by means of specific contractual clauses, constitute essential elements of the correct fulfilment of the obligations of employees and collaborators.

All personnel, and especially persons holding strategic positions in the performance of activities exposed to a higher risk of bribery, shall diligently participate in training activities aimed at preventing and containing that risk.

Each employee and collaborator is also obliged to verify the compliance of his or her internal and external collaborators with the aforementioned principles, insofar as such verifications can reasonably be conducted in line with the role held within the corporate structure.

#### 4.4 Rules of conduct in customer relations of Group Companies

Each Group Company applies the utmost transparency in the drafting of commercial offers, including technical and economic offers prepared for participation in tenders launched by the PA, and subsequent contractual documentation, so that customers are provided



with accurate and exhaustive information on the services offered and can make informed choices. Group Companies prohibit their employees and collaborators from engaging in activities related to bribery towards potential and/or current customers, whether they are aimed at promoting or favouring personal interests, or interests of the Group or of one of its Companies. Such actions alter the natural operation of the competitive market: instead, the Group believes that each customer must choose to make use of the services offered by Group Companies exclusively for reasons of a commercial and reputational nature.

#### 4.5 Rules of conduct in supplier relations

Group companies only use suppliers whose services are necessary and legitimate. Under no circumstances shall the Companies enter into business agreements with suppliers as a result of a promise or offer of payment or goods for the benefit or interest of the Companies themselves or of the Group.

In order to prevent one or more Group Companies from incurring in liabilities as a consequence of their suppliers' partaking in activities related to bribery, the latter are required to comply with the provisions of this Policy.

The adherence of suppliers to the contents of the Policy, as well as their compliance with the applicable regulations, is a necessary condition for the establishment and continuation of any business relationship. The Companies of the Group reserve the right to carry out the appropriate checks – preliminary and ongoing – to monitor compliance with the requirements, while also verifying the proper performance of services.

The payment of due amounts shall be commensurate with what is defined in the relevant contractual provisions; payments may not be made to a party other than the supplier, nor in a country other than that of the parties – except in cases expressly provided for and regulated in the contract.

#### 4.6 Rules of conduct in relations with the Public Administration

Contacts with public institutions are handled exclusively by persons specifically charged by Group Companies with dealing or having contact with public officials. The Group and its member Companies undertake to actively cooperate with public institutions and authorities and ensure that they act in accordance with the principle of transparency.

In the context of any business negotiation, request or relationship with the Italian and/or a foreign Public Administration, no conduct aimed at unlawfully influencing its decisions in order to obtain an undue or unlawful advantage – for the Group or for one or more of its member Companies – must be adopted.

In particular, the Group condemns any conduct having purposes of bribery towards Public Officials or persons linked to them by family ties, meaning the promise or direct or indirect offer of gifts and benefits (money, objects, services, favours or other utilities), also as a result of unlawful pressure, as well as the inducement to use one's influence on other persons belonging to the PA. Such operations are also prohibited if they are aimed at promoting or favouring the interests of the Companies and/or the Group.

The Group and each Company composing it undertake to actively cooperate in order to manage the requests of the Judicial Authority and refrain from engaging in any conduct involving bribery, suitable to influence the functioning of the Judicial Authority itself.

#### 4.7 Rules of conduct in the management of merger and acquisition operations

The expansion policies undertaken by the Group in recent years have made it essential to define specific rules of conduct to be applied in the context of the conduction of due diligence activities and the management of merger and acquisition operations, both in Italy and abroad, in order to combat the inherent risk of bribery.

Prior to the completion of extraordinary operations, it is necessary to carry out thorough anti-bribery due diligence, in order to limit the exposure to the risk of potential unlawful conduct committed by the company under assessment. The activity must include accounting checks, inspections on staff and third parties that have relations with the company (e.g., suppliers, customers, partners and other stakeholders) and also include checks on the control systems that have been put into place by the company for the prevention of bribery (e.g., adoption of organisational models, procedures, regulations or anti-bribery policies).

The controls should be particularly thorough in the case of operations involving parties based in countries with a high risk of bribery.



## 5. Enforcement and reporting

The Group Legal&Compliance Function has the task of supervising the application of the Policy in all Group Companies. To this end, the Legal&Compliance Function coordinates with the competent bodies and functions for the correct implementation and adequate control of the principles contained in the Policy, including any supervisory body operating at the Companies.

The Legal&Compliance Function also has the task of promoting the sharing of the Policy and ensuring that it is applied and updated, taking action (on its own initiative or upon notification) to prevent or counteract any violations through the competent corporate functions (e.g. human resources, legal, etc.).

Where necessary, the Legal&Compliance Function may visit each Group Company location. In the exercise of its functions, the Legal&Compliance Function shall have free access to company data and information relevant to the performance of its activities. The corporate bodies and their members, employees, consultants, internal and external staff and third parties acting on behalf of the Company are obliged to provide the utmost cooperation in order to facilitate the Legal&Compliance Function in the performance of its tasks.

Any interested party may contact the Legal&Compliance Function to obtain clarification on the application of the Policy and the regulations it refers to, by contacting it by e-mail at: [compliance@digital360.it](mailto:compliance@digital360.it)

The Group Companies and, more generally, all Recipients, in addition to being required to know and comply with the contents of the Policy, are obliged to report any violations – also alleged – in writing. Anyone who becomes aware of:

- violations of the principles of this Policy or other events likely to alter its scope and effectiveness,
- difficulties in the application of this Policy,
- bribery (attempted or carried out),

is required to report them promptly through the channels indicated below. Reports made through the whistleblowing platform may guarantee the anonymity of the whistleblower, if he/she so wishes; in any case, the whistleblower acting in good faith shall not suffer any form of retaliation, discrimination or penalisation directly or indirectly linked to the report.

Reports of possible violations of the Policy for the Prevention of bribery must be made in compliance with the instructions provided in the *Procedure for the Management of Whistleblowing Reports*, available on the Digital360 website, *Legal & Compliance* section.

Interested parties **may use the following link** to send a report:

[https://digital360groupwb\\_whistleblowing.keisdata.it/Home](https://digital360groupwb_whistleblowing.keisdata.it/Home)

All reports are handled guaranteeing the utmost confidentiality of the identity of the whistleblower and in compliance with locally applicable regulations (in Italy, law n. 179 of November 30th 2017, EU Directive 2019/1937, ISO37002:2021). Anonymous reports will also be taken into consideration – “anonymous reports” being understood to mean any report in which the identity of the whistleblower is neither explicit nor traceable, with the exception of reports with generic and/or confusing content.

## 6. Disciplinary system and contractual remedies

All Recipients of the Policy, regardless of the nature of the contractual relationship that binds them to one or more Group Companies, are required to comply with its contents and ensure that their collaborators also comply with the principles and behavioural guidelines outlined therein. The Group companies, as a matter of fact, will not entertain any type of relationship with persons who do not intend to operate in compliance with the primary values identified in this Policy.

The obligation to comply with the provisions of this Policy is ensured by signing specific contractual clauses, the breach of which may give rise both to compensation for any damage suffered, without any limit whatsoever, as well as to termination of the existing



contract between the parties, pursuant to and for the purposes of the applicable legislation, should the Group Company deem it appropriate at its sole discretion.

With particular reference to the staff hired by each Group Company, violation of the Policy will constitute a **grave** breach of the primary obligations of the employment relationship as well as a disciplinary offence, since it is an essential part of the existing contractual obligations. In particular, in the event of violations, the provisions of the disciplinary system adopted by each Group Company and shared at the time of hiring – in compliance with the **zero-tolerance policy** – will apply.

Violations will be prosecuted decisively and promptly, through the adoption – against those responsible for the violations themselves, where deemed necessary for the protection of the company's interests and compatibly with the provisions of the regulatory framework in force – of disciplinary measures that are adequate and proportionate to the seriousness of the violation, regardless of the possible criminal relevance of such conduct and the initiation of criminal proceedings in cases where they constitute a felony. We remind all recipients that the implementation of conduct involving bribery constitutes a breach of the law, as well as of the contract, and that those who commit such acts expose themselves to all the criminal consequences thereof.

## 7. Communication, knowledge and application

The Policy and the principles contained therein are brought to the attention of all Recipients, through publication on the institutional website of the Digital360 Group and of each of the Group Companies (where available), as well as on the corporate Intranet accessible to employees and collaborators.

It is the duty of every shareholder, director, employee, collaborator, supplier or customer or third party in any capacity involved in relations with the Group or one or more of its member Companies, to:

- refrain from conduct contrary to the rules, principles and regulations set out in this Policy;
- contact their superiors, company contact persons or the Group's Legal&Compliance Function if they need to receive clarification on how the Policy is applied;
- report on alleged or known, attempted or committed violations of the Policy.

It is understood that any form of retaliation against anyone who has reported possible violations of the Policy or requested clarification on its application is also a violation of the Policy.

## 8. Adoption and updates

The Board of Directors of Digital360 S.p.A. adopted the Policy for the Prevention of Bribery. Each Group Company undertakes to adopt, incorporate and apply this Policy.

It is also ensured that the Policy is periodically reviewed and updated, in order to adapt it to regulatory and social changes, as well as in response to reports from Recipients and the experience gained through its application. Any amendment and/or integration to the Policy shall be made in the same modality as that implemented for its initial approval and shall be made known to all Recipients by means of a specific communication.

