

CODE OF CONDUCT

Continuous Improvement Harmony
Environmental Excellence Energy Efficiency
Workers' Safety Data Protection
Regulatory Compliance

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INTRODUCTION

The Finder Group operates in more than 30 countries worldwide and employs more than 1,700 people. We are a global community of people from different cultures. We have a wide range of skills and experiences but are united by a common goal: to promote a shared sense of personal and professional integrity.

Trust is the glue that sustains all our relationships, and trust is in turn based on an indispensable element: integrity.

This Code of Conduct provides practical guidance on how we conduct our daily activities and clearly defines the behaviour expected of all of us.

The code applies to each member of the Finder Group, including employees, consultants, temporary workers, partners and suppliers. We are all called upon to abide by these ethical principles in order to contribute to a working environment based on ethics, legality and accountability.

Talking about ethics is easy, but the real challenge lies in turning principles into concrete actions. Our Code of Conduct was developed to clearly outline the values and guidelines that shape our choices and practices, ensuring that all activities within the organisation are managed with fairness and transparency.

We welcome any suggestion or idea that may enhance this code, so that it continues to evolve as a benchmark for ethical, consistent and sustainable behaviour.





COMMUNICATION

We communicate with others in a respectful and honest way.

Although our working environment is a regulated, non-public space, we maintain an ongoing commitment to transparency and carefully select information for sharing on the basis of context and relevance.

Timeliness is an important factor. If we are unable to respond immediately, we will indicate when we can do so.

Appropriateness is also important.
Different communication channels require varying

tones of voice, enhancement and quality of information. Communicating well means putting ourselves in the shoes of our audience or our interlocutors.

Professional standards of communication avoid potentially offensive or discriminatory messages even if only because our interlocutor has a different culture and vocabulary from ours.

Threats and defamation are not part of our culture in any way.

We protect confidential data and always provide complete and accurate information.

Discussion and dialogue should always be encouraged.



CONFLICTS OF INTEREST

To what extent does self-interest influence our decisions? Where is the line that must not be crossed? There are macroscopic cases where judgment comes easily:

- When I'm faced with a decision that may conflict with my personal interests.
- When personal relationships make it difficult for me to be impartial.
- When I might use the company's assets and information for purposes that are not legitimate or are driven by personal interest and unrelated to company objectives.

Conflicts of interest are common situations in the workplace and do not necessarily constitute a breach of the Code of Conduct. This is why it is essential to report them. Transparency shields us from suspicion and allows for prompt mitigation actions. We are mindful of the fact that hiding a conflict of interest condition can lead to being perceived as dishonest and untrustworthy.





MONEY LAUNDERING

Money laundering is the process by which proceeds obtained from illegal activities are transformed into goods or money that appear to come from legitimate sources, in order to conceal their illicit origin.

To prevent this, we adopt rules that allow us to detect and address it whenever we might be involved:

- Every transaction or asset is recorded in a transparent, integral and immutable manner.
- We follow and comply with the laws governing accounting principles, financial reporting and tax obligations.
- We avoid involvement with fictitious companies designed to create the illusion of legitimate business transactions.



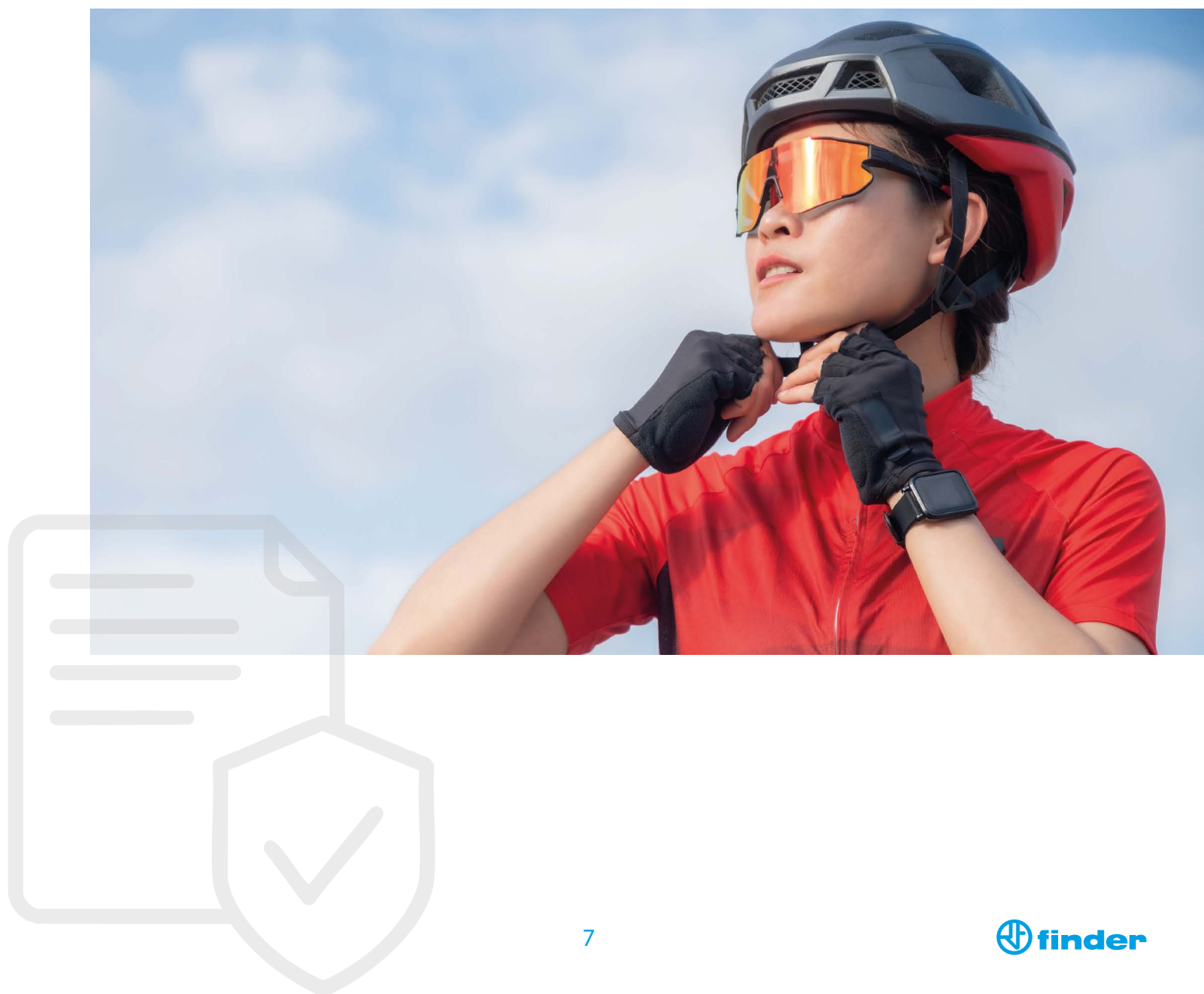
PROTECTION OF ASSETS

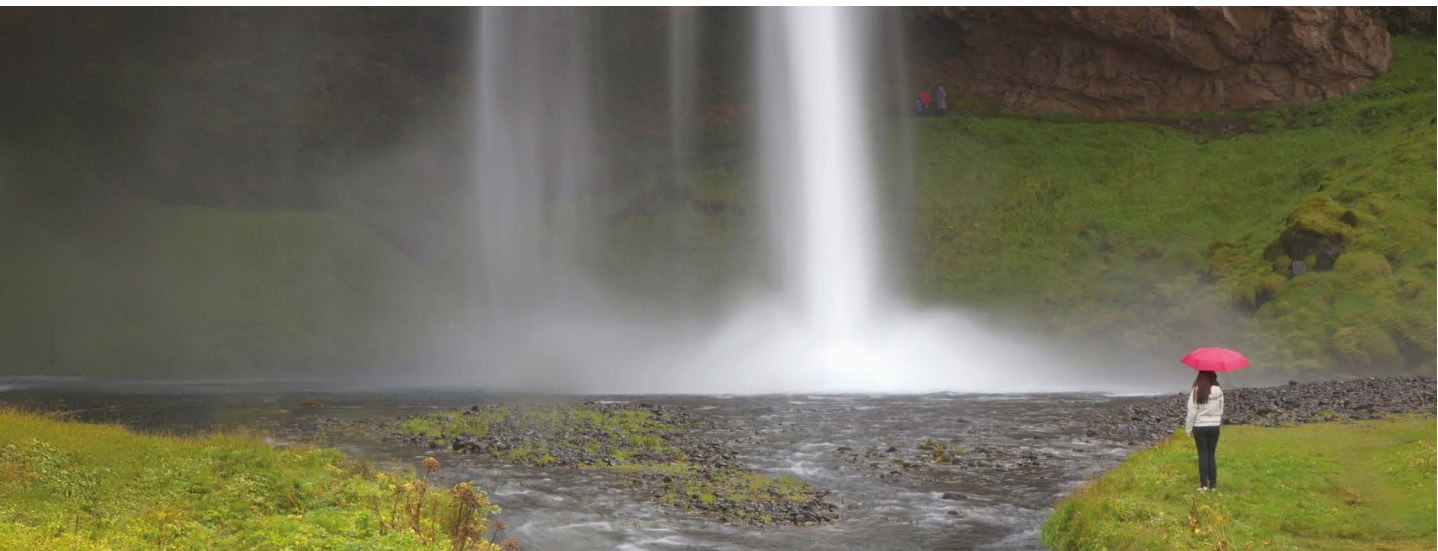
We protect Finder's property, assets and data from misuse or unauthorised use and endeavour to prevent their loss, theft or damage.

Finder's assets can be physical or other assets. Remember that any item that gives value to the company is considered an asset. Sensitive data, intellectual property and financial assets are to be protected just as physical ones are. Our rich body of know-how and mass of confidential information are key assets for our competitive success and must be therefore protected with the utmost care.

We assiduously protect our intellectual property and confidential information and abide by our internal policies on the proper use, protection, marking and management of such property and information. We are committed to respecting the intellectual property and confidential information of others and expect others to behave in the same respect in return.

Safeguarding and using the assets entrusted to us or placed under our care requires us to use them appropriately and to cooperate honestly with auditors, supervisory bodies and law enforcement authorities.





ENVIRONMENT

Finder has always been committed to protecting the environment and living in harmony with its surroundings. We don't just comply with the environmental laws and regulations of the countries where we operate, but actively work to promote and achieve sustainable development in the many areas in which our activities take place.

We make special efforts to implement measures to improve energy efficiency in all our activities and plants. We know that the challenge of combating climate change lies above all in reducing the carbon footprint of our products and services throughout their entire life cycle: from design and procurement through to production, logistics, materials, use and end-of-life disposal.

Doing business sustainably is not only possible, it is also essential to ensure a prosperous and healthy future for our planet and generations to come.

This sustainable business model is designed to integrate responsible environmental practices into all areas of our business operations, promoting sustainability as a shared responsibility:

- Investing in renewable energy sources such as solar, wind and hydroelectric to power company facilities.
- Conducting regular audits to measure the company's carbon footprint and identify areas for improvement.
- Promoting waste reduction and implementing recycling programmes in all company departments.
- Adopting a circular economy approach, including the reuse of materials and minimisation of waste.
- Designing products that reduce environmental impact through optimised use of resources in production processes, while complying with quality standards and environmental regulations.
- Assessing product environmental impact during the entire life cycle, from manufacture to disposal.
- Implementing water conservation practices in company operations.
- Using natural resources responsibly and minimising environmental impact.
- Working with suppliers who share a commitment to sustainability and adopt responsible environmental practices.
- Continuously monitoring and improving environmental practices throughout the supply chain.
- Providing continuous training to employees on sustainable practices and the importance of environmental protection, as well as encouraging consistent behaviour.
- Participating in community projects that promote environmental sustainability and improve the quality of life in local communities.
- Investing in research and development to create innovative products and processes that reduce environmental impact.

FAIR COMPETITION

We compete within the rules. We compete on the market alongside other companies, but always adhering to principles of fairness. We are proud of our independence.

We remind ourselves that agreements or discussions involving price fixing, markets sharing, customers allocation, or collective boycotts with competing companies is illegal. Similarly, exchanging commercially sensitive information with competitors is prohibited.

In order to avoid practices that could be considered unfair from a competition point of view, we follow a few simple rules:

- Avoid making false or misleading statements about your products or services, or those of your competitors.
- Do not engage in unauthorised collection of confidential information or trade secrets belonging to our competitors.
- Avoid engaging in cartel pricing or dumping policies.





WORKPLACE: FAIRNESS, RESPECT AND INCLUSION

Respect, tolerance, cooperation and safety are the four pillars underpinning our co-existence at work:

- Mutual respect at work is essential to create a positive and harmonious working environment.
- Tolerance helps us all to feel included and part of the organisation.
- It takes goodwill and empathy to collaborate and collaboration is critical to success because it fosters innovation, good management and improves the company operating environment.
- Safety is essential for well-being and avoidance of accidents, injuries and occupational diseases.

All employees must be treated fairly and without discrimination based on race, gender, age, religion, sexual orientation, disability or any other personal characteristic. All employees must have access to equal opportunities for growth, training and career advancement. Employees must receive fair remuneration commensurate with their role, skills and experience; unjustified wage disparities must be avoided.

Our decisions concerning colleagues must always be guided by the skills, performance and potential that each of us recognises in others.

Finder recognises the principles expressed in the core labour standards of the International Labour Organisation (ILO):

- Freedom of association and the right to collective bargaining.
- Rejection of all forms of forced or compulsory labour and child labour.
- Elimination of discrimination in employment and occupation.

We are committed to ensuring a working environment free of harassment, intimidation, threats and acts of violence. Bullying and harassment at work, including force, threats or coercion – whether verbal, physical or social – are never acceptable. Remember that these behaviours can be carried out by individuals or groups, in person or online (including via email or messages), and can be overt or subtle. We ensure that we always treat each other with respect and kindness.

Sexual harassment violates the dignity and respect to which every individual is entitled. Everyone has the right to work in a safe and respectful environment, free from degrading or humiliating behaviour.

Some examples of sexual harassment include, but are not limited to:

- Intrusive questions about a colleague's private life.
- Reference to sexuality or physical appearance.
- Unwanted contact of any kind.
- Obscene, allusive or offensive communications; sexual anecdotes or images.

GLOBAL TRADE

We operate globally in full compliance with applicable trade laws and regulations, including import and export controls and customs procedures. We expect our business partners to adopt the same responsible approach and to ensure that all operations comply with international and local regulations.

The company operates under the domiciled procedure (New Union Customs Code “authorised place”) for export customs operations. We ensure that products and associated information are clearly identified, correctly evaluated and accurately classified with regard to export control and customs regulations.





HEALTH AND SAFETY

This Code of Conduct sets out the basic principles and guidelines for promoting and ensuring health, safety and security within the organisation. Commitment to these values is essential to protect our employees, local communities and the global environment.

To this end, we have implemented an effective management system for health, safety and workplace standards that meet and exceed the legal requirements of the countries in which we operate:

- We promote a corporate culture that values employee safety and health.
- We provide ergonomic working environments to minimise the risks of poor posture or excessive strain.
- We implement preventive measures against occupational and communicable diseases.
- We regularly conduct risk assessments to identify and mitigate potential hazards.
- We ensure that all employees are aware of the risks associated with their work and the safety measures to be taken.

We are aware that safety is also an individual responsibility and that our contribution is crucial to create a safe working environment:

- When we are asked to perform a task, we make sure that we are able and qualified to do it.
- We stop work if the right safety conditions do not exist.
- We present our manager with ideas and recommendations for improving health and safety in the workplace.
- We are attentive to our physical and mental state when it could interfere with our ability to safely perform our work.

HUMAN RIGHTS

In our commitment to a more just and sustainable future, we adopt the fundamental principles of human rights. This behaviour reflects the values and standards that guide all our activities, aligning with international best practices, namely the principles enshrined in the International Bill of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and the main International Labour Organisation (ILO) Conventions on labour standards.

As a company, we have responsibilities:

- We must avoid violating human rights and we must address any negative impacts on human rights with which we are involved.
- We must make an explicit public commitment to respect human rights and should include this commitment in our operational policies and management processes.
- We must conduct regular evaluations to identify, prevent, mitigate and account for how we address human rights impacts.

We ask our partners and suppliers to share our commitment to respect for human rights and we do not intentionally work with suppliers and partners who adopt practices that blatantly contradict the above values and standards. Before entering into a relationship with a supplier or business partner, we perform appropriate due diligence to ensure that they are not involved in actual or alleged human rights violations and that they undertake to abide by standards similar to those we uphold.

Attentiveness to human rights is particularly necessary when working in countries where legislation is weak or where the government does not adopt transparent processes.

Respect for human dignity begins with our daily interactions with others. This is why we promote diversity and inclusion, welcome people with disabilities and collaborate to protect the rights and dignity of all.





BRIBERY AND EXTORTION

Bribery is illegal behaviour that involves using improper means to obtain unjustified personal advantage or benefit. It happens when a person offers, promises, requests, accepts or receives something of value (such as money, favours or gifts) with the intent to influence another person's decisions or actions in an unfair or non-transparent manner.

Extortion is an unlawful act in which a person abuses their power or position to force or induce someone else to hand over money, goods or other illicit benefits.

Finder competes fairly and does not tolerate its employees, collaborators, customers or suppliers practising any form of corruption or abuse of power for personal or commercial gain.

Bribery and improper payments can occur in a variety of ways, including: the giving of expensive or excessive gifts, the provision of luxury travel or accommodation, hospitality of excessive value, indirect payments through customers, business partners or intermediaries, or donations to

organisations closely associated with public officials or customers, with the intention of influencing their decisions. It is strictly prohibited to offer or accept cash or cash equivalents, such as gift certificates or prepaid cards, in any form whatsoever.

One should be on guard and pay close attention to those signs that may indicate an improper payment or an improper business relationship, such as:

- The involvement of third parties that do not seem to add legitimate commercial value.
- Excessive sales commissions, fees or discounts for distributors.
- Requests for sums to obtain favours or “facilitation” contributions.
- Sales or transaction documents containing vague services or including unclear descriptions on invoices or requests to document a transaction inaccurately.
- Indications that a third party has undue or political influence on a customer's decision-making process.

COMPUTER SECURITY

Finder implements an information security policy designed to provide a framework so that the organisation's people and stakeholders can ensure the maximum security of our data and theirs.

This means safeguarding the following parameters:

- Confidentiality: information must not be accessible to unauthorised parties.
- Integrity: information must not be altered by unauthorised parties, must not be corrupted and must be reliable.
- Availability: information must be accessible to authorised parties within the prescribed timeframe.

Although electronic tools and related programmes and services owned by the company are to be used primarily for business purposes, Finder recognises that

they may occasionally be used for personal purposes. This is all the more reason to be diligent in following the rules the company has set itself.

The organisation has defined a risk assessment methodology to drive continuous improvement of the information system. It conducts periodic audits to which all stakeholders are subjected periodically, in order to maintain a high level of awareness of information security.

It implements continuous training plans for its staff, to update them on the use of IT tools, cyber-security-related risks and countermeasures.





PRIVACY AND PERSONAL DATA

Personal data is any information concerning an identified or identifiable natural person. A natural person is reconsidered identifiable if he or she can be pinpointed, directly or indirectly, through an identifier such as a name, a registration number, location data, an online reference, or to one or more features of his or her physical, physiological, genetic, mental, economic, cultural or social identity.

We only collect necessary personal data, exclusively for legitimate and clearly defined purposes. We ensure that data subjects are informed of the purpose of the collection process.

Finder implements appropriate technical and organisational measures to protect personal data against unauthorised access, loss, destruction or disclosure. It also retains personal data only for the time necessary for the purposes for which it was collected, establishing and enforcing data retention and deletion policies.



SUPPLIERS

This Code of Conduct sets standards and expectations for our suppliers, emphasising the importance of ethical, responsible and sustainable business practices.

We ask our suppliers to abide by the following rules, which for us are essential for a relationship based on integrity, transparency and mutual respect:

- Avoid any form of corruption, fraud or unfair business practices.
- Provide accurate and complete information about the products and services offered.
- Comply with all applicable laws and regulations in the countries where they operate.
- Comply with regulations concerning human rights, occupational safety, environmental protection and other relevant regulations.
- Respect the human rights of all workers, also avoiding forced labour practices, child labour and discrimination, and ensuring safe and healthy working conditions, reasonable working hours and fair wages.
- Commit to reducing the environmental impact of their activities by adopting sustainable and environmentally friendly practices, properly managing waste, emissions and discharges, as well as complying with local and international environmental regulations.

- Ensure that their products and services meet required quality and safety standards, and similarly make sure that their products are conformant with their intended use.
- Avoid any situation that may give rise to conflicts of interest and inform the company if such circumstances arise. It is crucially important not to offer or accept gifts, benefits or hospitality of excessive value that could unduly influence business decisions or create the appearance of inappropriate influence.
- Respect the privacy and confidentiality of personal and business information, ensuring that data is protected against unauthorised access and inappropriate disclosure, and comply with all applicable data protection laws, including the GDPR where applicable.
- Allow the execution of company audits in order to verify compliance with this Code of Conduct and undertake to promptly correct any non-compliance identified during audits or inspections.
- Provide continuous training to their employees on ethical standards and sustainable practices, also promoting innovation and improvement in their sustainability and social responsibility practices.
- Guarantee the ownership of know-how and patents covered by the supply relationship.



