

GESCO S.C.A.

CODE OF ETHICS

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1. Introduction

The company Gesco s.c.a. (hereafter the Company and/or the Firm and/or Gesco) is an agricultural cooperative established on April 14, 1997 whose primary activity is wholesale marketing of fresh and frozen meats, a sector in which it is one of the country's leading competitors, due to decades of consumer trust in the Firm's brands, including the Amadori brand.

The foundation of this trust and the success of the products Gesco markets is a production model based on the idea of an integrated food chain that can guarantee the traceability of raw materials, control of every phase (feed manufacturers, farms, hatcheries, processing, distribution), and the utmost safety of the end product.

The Company's history and culture are also based on the strong moral and ethical roots that have always characterized its work, in terms of effort and identity, and its human capital, in terms of participatory wealth in company growth and strong local ties, its central pillars as well as the elements that truly unify the phases of the integrated supply chains.

1.1. Preface

The Company, coherent with its Mission, Vision and Purpose, seeks to achieve its economic sustainability through the ongoing improvement of processes, with the goal of balanced and sustainable growth of the firm and supply chains. In particular, Gesco uses ethically responsible production models that respect and safeguard human rights, a healthy environment, and the well-being of animals and of the community.

In this regard, Gesco promotes and creates a business model that can reconcile business objectives with the local community's social and environmental ones, with an eye to total quality.

Tradition and Innovation, Respect and Balance are the key words in the corporate responsibility that Gesco pursues by engaging supply chains.

Gesco is aware that business activity is accorded its proper value when it is based on credibility and reputation, intangible factors that are themselves capable of creating tangible values. As a result, the

Company promotes the offer of products and services in compliance with all laws and regulations on protecting consumer interests and fair competition.

The Company is aware of the significant role it plays in terms of the market, economic development, and the well-being of the people who work and collaborate with it and the communities where it has a presence.

Therefore, the Company feels it is essential to clearly and firmly express its ideals, its culture, and its values based on the conduct of its company organs, management, and the people who work with and for the Company, in their relationships with the Public Administration, suppliers, customers and consumers, banks, and the public as a whole, due to the trust placed in the Firm's activity.

1.2. Scope and Field of Application

The Code of Ethics (hereafter also referred to as the Code) is the charter that states the values and principles that undergird an enterprise's action: the charter of rights and moral duties that defines the ethical-social responsibility of every participant in the business organization.

The goal of the Code of Ethics is to establish a cultural and regulatory climate that not only deters conduct that could result in offenses, but also ensures that the company will be perceived and appreciated as a guarantee of moral and social responsibility.

The Code of Ethics is the cornerstone of the Organization, Management, and Control Model under Legislative Decree no. 231/2001, but the scope of its function and application is broader; the Code of Ethics is not limited to preventing the commission of the offenses indicated in Legislative Decree no. 231/2001, but has the goal of placing the aforesaid Model within the sphere of Corporate Social Responsibility, encompassing moral and operational rules of conduct that result in business activity being conducted in a way that explicitly protects social and environmental aspects.

The goal of the Code of Ethics is to introduce an implicit ethical and social assessment that each Recipient must make when deciding how to conduct themselves, uniting the moral sphere with the managerial and operating sphere and aligning individual responsibility with that of the group.

1.3. Recipients and General Principles

The Recipients of the Code of Ethics are the parties entrusted with Company governance, employees, associates, consultants, third parties, and in general everyone who directly or indirectly, permanently or temporarily, establishes ties or relationships with the Company.

Recipients must always respect the fundamental principles that undergird the Code of Ethics, such as honesty, moral integrity, propriety, transparency, and objectivity in pursuing company goals.

Within the sphere of the responsibilities connected to their roles, everyone must act with the utmost professionalism and must diligently perform their assigned duties, making a concrete contribution to the achievement of company goals.

The Company does not intend to undertake or pursue any relationship with anyone who shows that they do not agree with the content or spirit of this Code, or who violates its principles or rules of conduct.

In particular, as the actions undertaken by the Company's suppliers are sometimes attributed to the Company itself, thus affecting its reputation, Gesco requires anyone who is bound by supply contracts with the Firm to commit to complying with the standards of the Code of Ethics.

2. Company Values and Rules of Conduct

2.1. Ethical Principles

The Company promotes and requires models of ethical conduct when performing work activities, guided by the principles of lawfulness, contractual good faith, loyalty, propriety, and transparency. Both formally and substantively, the legitimacy of all conduct must protect and improve Gesco s.c.a.'s credibility, reputation, reliability, and image.

Bribery, unjust enrichment, and collusion are without exception prohibited. It is prohibited to accept money or gifts of any kind and in any amount unless they are mere acts of business courtesy that would

not influence the Recipient's conduct. If this is not the case, it must be reported to the person's superior and/or to the Supervisory Board.

The Company promotes and develops conduct among its personnel that encourages a sense of identification with the company, with an awareness that company activity demonstrates adequate professionalism only if all personnel actually share and meet this commitment.

Moreover, all Recipients must take all possible steps to avoid any form of discrimination and physical or psychological harassment, in particular any discrimination based on race, nationality, gender, age, physical disability, sexual orientation, political opinions, trade union membership, or religious beliefs.

2.2. Compliance with the Law

Acting in accordance with the law is a fundamental requirement for Gesco s.c.a.

The Company's key principle is compliance with the laws, and it requires its directors, associates, employees in general, third parties with whom it has business and/or institutional relationships, and anyone who for any reason performs actions or tasks on its behalf, to follow the law, all regulations in force, and the principles and procedures set up for that purpose, and to engage in ethical conduct that does not jeopardize their moral and professional reliability.

In no case may conduct in violation of the laws and regulations in force and the provisions of this Code be considered an advantage for the Company. Therefore, no one may consider themselves authorized to engage in such conduct under the pretext of benefiting the Company.

2.3. Relationships with the Public Administration

The Company pursues the goal of the utmost integrity and propriety in relationships, including contractual relationships, with public institutions and local authorities, and with the Public Administration in general.¹ The Company also considers that the active involvement of different

¹ As provided by Legislative Decree no. 165/2001, members of the Public Administration include all State administrations, including any and all institutes and schools at all levels and educational institutions, State businesses and administrations under the autonomous system, the Regions, Provinces and Municipalities, Mountain Communities and their consortia and associations, universities, independent public housing institutions, chambers of commerce and their associations, all

counterparties, from local communities to public institutions to associations to universities and research institutes, can constitute a key element of development for the firm that could concretely respond to the needs of the community and society in which it operates, promoting their well-being and development.

All relationships with the Public Administration must be based on strict compliance with the laws and regulations in force and the principles set out in the Code of Ethics and in the Decree 231 Model, and must be characterized by the utmost transparency and propriety in order to ensure the absolute legitimacy of the Company's actions.

Relationships with the Public Administration are handled exclusively by the responsible and/or authorized company representatives. All documents concerning relationships with the Public Administration must be duly collected and retained.

Transactions performed by the Company, as well as principal contacts with the Public Administration, must be adequately traceable; for each of them, it must be possible to verify the relative decision-making, authorization, and execution process.

Each transaction must be adequately documented, so that it is possible to proceed, at any time, with controls that make it possible to (i) verify its characteristics and reasons; and (ii) identify the parties who authorized, performed, registered, and verified the transaction.

The Recipients of this Code are not permitted, either directly, indirectly, or through intermediaries, to offer or promise money, gifts, or compensation in any form, or to exert unlawful pressure, or to promise any object, service, performance, or favor to managers, officials, or employees of the Public Administration, or to parties with public service responsibilities, or to their relatives or cohabitants, for purposes of inducing them to engage in an act in accordance with or contrary to the official duties of the Public Administration (which includes the purpose of benefiting or damaging a party in a civil, tax, criminal, or administrative proceeding while creating a direct or indirect advantage for the Company).

national, regional and local non-profit public agencies, and the administrations, authorities, and bodies of the regional health service. In a broader sense, the notion of Public Administration – in Council of State opinion no. 11482/2004 – encompasses the entire group of subjects, including private operators of services, public service employees, public enterprises, and bodies governed by public law under EU terminology, who are called to operate, in terms of the considered sphere of activity, within the sphere of a public function.

Only gifts of nominal value are permitted, but even these may not be aimed at inducing the aforementioned parties to engage in acts contrary to or in accordance with their official Public Administration duties, and company procedures must always be followed, with an obligation to report to the Supervisory Board.

Anyone who receives explicit or implicit requests for benefits of any kind from persons within the Public Administration, as defined above, must promptly inform their immediate superior and the Supervisory Board so that the most appropriate measures may be determined.

The aforementioned provisions may not be circumvented through recourse to other forms of aid and contributions which, in the guise of hiring, appointments, consulting, publicity, or other forms, have the same purposes as those prohibited in this section.

The Company may provide contributions and sponsorships to support initiatives proposed by public and private bodies and non-profit associations that are regularly established under the law and promote the Ethical Principles of Gesco s.c.a.

Sponsorships and contributions may be for events and initiatives that are social, cultural, athletic, and artistic in nature; they may also be aimed at conducting studies or research or organizing conventions and seminars whose subject matter is of interest to the Company.

It is not permitted to use or present declarations and documents that attest to events and news that are untrue, or to omit information to obtain, to the benefit or in the interest of Gesco s.c.a., contributions, financing, disbursements, or other benefits of any kind granted by the State, a public body, or the European Union.

It is also prohibited to use contributions, financing, or other disbursements, however designated, granted to the Company by the State, a public body, or the European Union, for purposes other than those for which they were allocated.

It is prohibited to in any way alter the manner of operation of an IT or computer system or to illegally interfere in any way with its pertinent data, information, or programs, in order to obtain unjust profit to the detriment of others.

2.4. Relationships with the Judicial Authorities

All employees and/or associates have the obligation to report to the Company and the Supervisory Board any request to make or produce statements before Judicial Authorities that are related to the performance of their duties and can be used in a criminal proceeding.

It is prohibited – for purposes of benefiting the interests of the Company or to gain any other advantage for it – to pressure anyone, either a Company employee or a third party, who is called to make statements to the Judicial Authorities that could be used in a criminal proceeding.

In particular, all Recipients are prohibited from:

- inducing anyone, through violence or threats or offers or promises of money or other benefits, not to make statements or to make false statements to the Judicial Authorities, in order to benefit the company's interests or otherwise gain an advantage for it;
- accepting money or other benefits in exchange for making false statements or not making statements to the Judicial Authorities;
- acting to influence in any way the conduct of parties asked to provide statements to the Judicial Authorities.

2.5. Relationships with Representatives of Political Organizations and Interest Groups

Representatives of political organizations are natural persons who hold institutional positions or roles within political parties and movements. Representatives of interest groups are natural persons who hold institutional positions or roles within organizations such as trade associations, unions, environmental organizations, etc.

In relationships with these categories of persons, no Recipient must promise or pay sums, promise or make contributions in kind, or give other personal benefits to promote or favor the interests of Gesco s.c.a., including as a result of unlawful pressure.

2.6. Money Laundering, Terrorism, Arms Dealing, and Drug Trafficking

The Company condemns all unlawful activity, in particular connected with arms dealing and drug trafficking, money laundering, and terrorism, or which obstructs human development and contributes to the violation of fundamental human rights.

The Company undertakes to comply with all national and international laws and provisions that regard combating money laundering.

Recipients must in no way and under no circumstances be implicated in actions related to laundering money originating from criminal enterprises or to receiving goods or other benefits of unlawful origin.

In addition, before establishing business relationships with business counterparties, suppliers, partners, associates and consultants, they must verify the available information regarding them in order to ensure their respectability.

It is prohibited to use cash or other bearer financial instruments (except as permitted by law and in accordance with company procedures), for any collection, payment, transfer of funds, investment, or other use of financial assets, and it is prohibited to use current accounts or passbook savings accounts in anonymous form or with a fictitious registration.

Payments to business counterparties, suppliers, partners, associates, and consultants must be exclusively commensurate to the service indicated in the contract and may not be made to a party other than the contractual counterparty, or in a country other than that of the parties or where the contract was performed.

2.7. Establishment and Maintenance of Business, Consulting, and Partnership Relationships

In establishing (i) business relationships with new customers and/or suppliers; (ii) consulting relationships; and (iii) partnerships (such as joint ventures) and in managing existing relationships, it is

prohibited to establish or maintain relationships with parties who, based on public and/or available information under the laws in force:

- are involved in unlawful activities, in particular those connected to the offenses set out in Legislative Decree no. 231/2001;
- even indirectly obstruct human development and contribute to a lack of respect for human dignity and the person and/or violate fundamental human rights (for example, through exploitation of child labor, promoting the smuggling of migrants or sex tourism, etc.);
- do not formally – for example through a contract – undertake to comply with the provisions of current labor laws (with particular attention to child labor), worker health and safety laws, and in general all principles set out in Gesco s.c.a.’s Code of Ethics herein and the Decree 231 Model, particularly in terms of compliance with product requirements and trademark use.

To protect the Company’s image and reputation, it is indispensable that relationships with customers, including advertising messages, are valid, helpful, and respectful, marked by complete transparency and propriety, in compliance with the law, and absent of any form of influence, either internal or external.

The suppliers of products and services and the professionals who have various types of relationships with Gesco s.c.a. acknowledge and agree with the ethical and behavioral principles set out in this Code.

Suppliers are selected based on protocols that govern their accreditation, provide for periodic satisfaction reviews, and include quality control and verification clauses and procedures.

The assumption of commitments and management of relationships with current or potential suppliers of goods and/or services must comply with this Code of Ethics in terms of preventing conflicts of interest. Specifically, responsible parties and those in charge of the purchasing process:

- are required to uphold the principles of impartiality and independence when performing their assigned duties and functions, with their actions based on objective and documentable criteria;

- must remain free of personal obligations to suppliers; any personal relationships that employees and/or consultants have with suppliers must be reported to their management and to the Supervisory Board before any negotiation;
- must maintain relationships and conduct negotiations with suppliers in a manner that creates a solid foundation for mutually advantageous, sufficiently long-term relationships, in the Company's interests;
- are required to immediately notify the Supervisory Board of any attempted or actual alteration of normal business relationships;
- must not offer goods or services, in particular in the form of gifts, to the personnel of other companies or bodies to obtain confidential information or significant direct or indirect benefits, for themselves or for the Company, subject to the general provisions of this Code of Ethics;
- must not accept goods or services from outside or in-house parties in exchange for the release of confidential information or the commencement of actions or conduct aimed at benefiting said parties, even if there are no direct repercussions for the Company.

2.8. Proper Management

The Company pursues its purposes in compliance with the law, the Bylaws, and company regulations, ensuring the proper functioning of company organs, the protection of property rights, and safeguarding the integrity of assets.

The Company condemns any conduct aimed at altering the accuracy and truthfulness of the data and information contained in financial statements, reports, or other communications required by law.

The Company requires the Recipients of this Code of Ethics to engage in appropriate and transparent conduct when performing their duties, especially in relation to any request from the governing body in office, other company organs, the External Auditor, and the Supervisory Body when performing their respective institutional functions.

During audits and inspections by the competent public authorities, Company organs, their members, and employees and associates must follow the protocols and procedures that govern these situations,

being as helpful and cooperative as possible without obstructing the actions of the inspection and control bodies in any way.

The Company acts in full compliance with laws on competition; therefore, the Recipients of this Code are prohibited from engaging in any actions or conduct harmful to competition, including private-to-private bribery.

2.9. Relationships with the Auditing Firm

Both internal and external auditors must have free access to the data, documents, and information necessary to perform their activity.

In order to guarantee the utmost respect for their independence and impartiality, the Company undertakes the following with regard to the external auditor: (i) not to assign duties other than auditing; (ii) not to assign service duties that could jeopardize their independence and objectivity.

In addition, anyone who took part in auditing the financial statements with management and supervision functions, the shareholders and directors of the auditing firm that was given the auditing assignment and of its subsidiaries or parent companies, may not hold company offices in the management and control organs of the company that gave it the auditing assignment, nor may they be independent contractors or employees of said companies with significant managerial functions for at least three years after their assignment has ended or been revoked, or after the moment they ceased to be shareholders, directors, or employees of the auditing firm and of its subsidiaries or parent companies.

2.10. Relationships with the Board of Statutory Auditors

Auditors are appointed according to a transparent process that guarantees, among other things, timely and adequate information on the personal and professional characteristics of the candidates for the position.

The Company has taken steps to guarantee effective performance of the duties of the Board of Statutory Auditors, in particular with regard to performing periodic audits, the provision of various

documents, and their ordinary and extraordinary requests for information, with the engagement of its own in-house staff as well, acting with the utmost transparency and propriety.

To this end, the Board of Statutory Auditors and the Supervisory Board are also encouraged to exchange information.

2.11. Conflicts of Interest

Recipients of the Code are required to avoid all situations and all activities that could concretely result in a conflict of interest with the Company or which could interfere with their capacity to make impartial decisions in the Company's best interest in full compliance with the Code of Ethics.

Recipients of the Code must also refrain from taking personal advantage of disposals of company assets or from business opportunities of which they become aware in the course of performing their duties.

Senior executives who are called to make business decisions when there is a clear conflict between their personal interests and those of the Company must:

- communicate the existence and characteristics of this conflict to the Supervisory Board and to their superior;
- refrain from exercising their decision-making role and refer that role to others designated by the company organization;
- if said abstention/delegation is not possible, they must still engage other parties in the decision-making process in order to make the process as transparent as possible.

2.12. Protection of Personal Rights and the Person

The Company recognizes the value of dialogue and the relationship with all company stakeholders, in particular with the community, in which it operates directly through the entire supply chain.

The Company condemns any conduct harmful to the person and to the physical, cultural, and moral well-being of the persons with whom it has relationships, and it undertakes to oppose any conduct of this nature, including the use of informal labor.

The Company therefore condemns any form of physical or psychological abuse of minors and any form of prostitution and/or child pornography.

The Company also condemns slavery, the exploitation of workers, and the use of child labor, and therefore undertakes not to use or support these forms of labor.

The work environment must be free of any form of discrimination and harassment due to race, sex, religion, age, sexual orientation, disability, or other aspects of personal character unrelated to work activity.

The Company prohibits all conduct aimed at harassing an employee or associate.

The Company prohibits illegal and abusive conduct of any kind at the workplace and threats or aggression against employees, associates, or the Company's assets and property.

Gesco s.c.a. undertakes to respect the privacy of employees and associates by adopting methods of processing and storing sensitive personal data that comply with the laws in force and provide guaranteed effectiveness.

2.13. Protection of Human Resources

Human resources are recognized as a fundamental and crucial factor for the company's development. Employees are the Company's principal resource: for this reason, the Company intends to ensure that all associates are involved in the firm's sustainable vision based on the corporate responsibility that engages the entire supply chain.

Therefore, the Code of Ethics expresses Gesco s.c.a.'s commitment to ethical conduct towards its employees as well.

The Company encourages the employment of young people in whom it can invest and whose growth and professional development it can protect in order to increase their wealth of knowledge in

compliance with the laws in force on the rights of the person, with particular regard for the moral and physical well-being of employees and associates. We must ensure equal opportunity, full integration, and the possibility of growth within the firm for all workers.

Personnel are selected based on criteria of objectivity and transparency and are hired exclusively based on regular employment contracts; no form of informal work is acceptable. The candidate must be made aware of all characteristics of the employment relationship. Personnel must be paid adequate wages that permit a dignified life. Employees are guaranteed compliance with applicable contractual and supplementary business standards, and every worker is encouraged to understand payment procedures. Overtime work is optional and must be remunerated. Employees are guaranteed reasonable daily and weekly work hours, compatible with what is approved by the law and the national collective bargaining agreement. Raises or bonus and incentive systems and access to higher positions or roles (promotions) are based not only on the laws and collective labor agreements, but also on the individual merit of employees. Gesco s.c.a. undertakes not to encourage forms of favoritism and nepotism.

The Company defines, promotes, and requires training programs for all personnel based on the principles of necessity, diversification, and repetition.

The Company also undertakes to hire non-EU foreign citizens exclusively when they have a regular valid residence permit, or when they have requested the renewal of one within the terms of law.

In particular, Gesco s.c.a. acknowledges and adopts the following crucial principles:

- the use of child labor is prohibited;
- it is absolutely prohibited to use labor without consent, forced labor, imprisoned labor, or labor in exchange for the payment of debts;
- it is also prohibited to use violence, threats, physical punishment, or other forms of physical, sexual, psychological, or verbal persecution;
- it is prohibited to require workers to deposit sums of money or demand documents in the original;

- it is prohibited to engage in discrimination based on race, caste, origin, religion, handicap, sexual orientation, politics, or age when selecting and hiring personnel and in relations with employees.

Gesco s.c.a. undertakes to respect the mental, emotional, and physical well-being of its personnel, by adopting clear, non-arbitrary procedures in managing disciplinary practices. The Firm advises all personnel of the rules that are the basis for any disciplinary measures, in no way permitting the use of irregular penalties or conduct involving mental or physical coercion, including verbal abuse.

The Firm respects the right to form or join trade unions and/or collective associations. It guarantees that all personnel are free to join independently selected trade unions and that personnel representatives are not discriminated against and can freely communicate with all employees within the Firm.

2.14. Occupational Health and Safety

The Company undertakes to provide and maintain a safe and healthy work environment in accordance with current accident prevention regulations and to disseminate and consolidate a culture of occupational health and safety by increasing the knowledge of risks and promoting responsible behavior by all associates. Consequently, the Company also undertakes to guarantee ever-improved occupational health and safety, limiting the risks of occupational illnesses and accidents, through plans of action that encompass all forms of prevention.

The Company undertakes to take all measures to prevent occupational injuries and to provide adequate training to workers with regard to occupational safety.

In this regard, Gesco s.c.a. provides the measures required to protect the health and safety of workers, including activities for the prevention of occupational risks, information and training activities, as well as setting up the necessary organization and resources based on the following principles and criteria:

- a. eliminate risks and, if this is not possible, reduce them as much as possible based on knowledge acquired through technological progress;
- b. assess all risks that cannot be eliminated;
- c. reduce risks at the source;

- d. respect ergonomic and health principles at the workplace, in work organization, in designing workplaces and selecting work equipment, and in defining work and production methods, in particular for purposes of reducing the health effects of monotonous and repetitive work;
- e. replace what is hazardous with what is not hazardous or is less hazardous;
- f. plan the measures considered appropriate to guarantee gradual improvement of safety levels, including through the adoption of codes of conduct and good practice;
- g. prioritize collective protection measures over individual protection measures;
- h. provide adequate instructions to workers.

2.15. Environment

Gesco s.c.a. considers environmental protection to be a fundamental value and believes that business development is compatible with respect for and development of the environment and the community. Growth in harmony with the local community while limiting environmental impact is the Company's intended goal, with the aim of constantly improving the efficiency of production activities, while investing in new technologies to reduce consumption and optimize resources.

Environmental policy has the following principal objectives:

- energy savings and the use of renewable resources, for the sustainable development of business activity;
- limiting waste production, proper waste management, and reducing wastefulness;
- training and heightening awareness throughout all company levels, to significantly contribute to the change required to achieve tangible results.

Therefore, Gesco s.c.a. undertakes to operate in full compliance with current laws, applying the best technologies available, to promote and plan development of its activities in a way that makes the best use of natural resources and preserves the environment for future generations, in particular by:

- a. adopting measures designed to limit and, if possible, eliminate the negative impact of economic activity on the environment, not only when the risk of harmful or hazardous events is demonstrated

(principle of preventive action), but also when it is not certain whether and to what extent business activity exposes the environment to risks (principle of precaution);

b. promoting the adoption of measures designed to prevent any harm to the environment, rather than wait until the harm has already been done and must be remedied;

c. planning detailed and ongoing monitoring of scientific progress and regulatory development with regard to environmental matters;

d. promoting the values of training and sharing the code's principles among everyone who operates within the company, both senior executives and subordinates, so that they observe the established ethical principles, in particular when decisions must be made and, thereafter, when they must be implemented.

e. making employees and associates aware of environmental issues.

2.16. Utilization and Safeguarding of Company Assets

Recipients are required to operate with due care and diligence to protect the Company's assets, through responsible conduct in line with the operating procedures designed to govern their utilization, documenting their use if appropriate.

Recipients are responsible for protecting the resources entrusted and have the duty to promptly inform the responsible departments of any threats or events harmful to the Company or its assets.

In particular, they are required to:

- avoid improper use that could cause undue costs, damage, or reduced efficiency, or that conflicts with the Company's interest;
- scrupulously apply internal policies and procedures, even if not formalized, in order to avoid compromising the functionality, protection, and safety of the Company's IT systems, equipment and installations;
- avoid installing borrowed or unauthorized software on the company's systems, and never make unauthorized copies of licensed programs for personal or business use or for third parties;

- avoid using company email for purposes other than their own job duties and not send messages with harmful and/or threatening content or which use vulgar language that could be personally offensive and/or harm the Company's image;
- respect company policies that prohibit the use of the internet for purposes other than performing their job duties and for visiting sites whose content fails to respect business decorum;
- avoid (i) communicating passwords or access codes in their possession for any reason; (ii) engaging in unauthorized access to others' IT systems; and (iii) engaging in conduct in any way aimed at destroying or damaging IT systems or information;
- always act in accordance with the security rules provided by law and by in-house procedures, in order to prevent possible damage to property, persons, or the environment;
- use Company assets of any type and value in accordance with the law, internal rules, and the principles of this Code of Ethics;
- use Company assets exclusively for purposes related and instrumental to engaging in work activity; except when permitted by specific laws or company agreements, it is prohibited for assets to be used by third parties or transferred to third parties, even temporarily;
- to the extent possible, take steps to reduce the risk of theft, damage, or other threats to assets or resources assigned or present, promptly informing the responsible functions in case of anomalous situations.

2.17. Protection of Consumers and the Well-Being of Animals

Gesco s.c.a. is distinguished by the utmost respect for consumers and meeting their needs by offering them the best value for money. Therefore, it undertakes to ensure the quality and safety of the products it sells and to guarantee the truthfulness of information regarding them, including its advertisements, in accordance with the law. Based on the principle of continued improvement, Gesco follows the highest standards in protecting food purity and safety, in particular traceability, control of foods and packaging, and procedures for withdrawal or recall from the market.

The Company considers it fundamental to guarantee adequate conditions of animal well-being and considers it crucial to comply with the applicable laws. The Company undertakes to guarantee adequate conditions of animal well-being through its highly qualified personnel and increasingly technological facilities.

3. Gesco s.c.a.'s Commitment Regarding Dissemination, Application, and Updating of the Code of Ethics

With regard to everyone involved in implementing this Code, Gesco s.c.a. undertakes to:

- ensure its prompt dissemination, both by making it available to everyone and by implementing adequate training programs;
- ensure its periodic revision and updating in order to adapt it to developments in civil awareness and environmental and regulatory conditions;
- provide appropriate support tools for clarifying how the provisions of the Code of Ethics should be interpreted and implemented;
- adopt an appropriate system of penalties for any violations;
- adopt adequate procedures for reporting, investigating, and handling any violations;
- ensure that the identity of anyone reporting violations remains confidential, except as required by law, and ensure their professional protection;
- periodically verify compliance with and observance of the Code of Ethics.

3.1. Requests for Clarification and Reporting Obligations

Recipients may request clarifications regarding portions of the Code of Ethics and/or the Model that require interpretation and/or guidance, using the special email account at **odvgescosca@amadori.it**.

Recipients are also obligated to report unlawful conduct or violations of the Code of Ethics and/or the Model of which they become aware through their work duties. In order to ensure the full application of Italian Legislative Decree no. 24/2023 (also known as the '*Whistleblowing Decree*'), dedicated internal

reporting channels managed by the Internal Audit, Risk and Reputation Department have been set up. More specifically, recipients can file a report by: (i) sending an email to the address whistleblowing@gescosca.it; (ii) asking for a meeting with the Internal Audit, Risk and Reputation Department; (iii) sending an email to the addresses gc@giovannicatellani.it and marilena.lagrotteria@studio.le.it, if the report involves the Internal Audit, Risk and Reputation Department.

Whistleblowers will be protected from any form of retaliation, discrimination, or penalization; the identity of the whistleblower will also be kept confidential, unless the law requires otherwise or to protect the rights of the Company or of persons who have been accused through malice or gross negligence.

4. Disciplinary System

Any conduct contrary to the letter and spirit of the Code of Ethics will be penalized in a manner proportionate to the gravity of the infractions committed, in accordance with the provisions of the disciplinary system set out by the Organizational Model, of which the Code of Ethics is an integral part.

The principles expressed in this Code of Ethics are an integral part of the conditions that govern the employment relationship within the Company; any violations will result in the imposition of penalties in accordance with the current penalty system provided for employees, managers, directors, and parties appointed to audit the accounts, and will be commensurate with the gravity of the violation.

For third parties whose relationship is based on an explicit contractual provision, failure to comply with the precepts of this Code of Ethics may result in termination of the relationship.

5. Implementation of the Code of Ethics

Proper and effective application of the Code of Ethics is only possible through the commitment and contribution of everyone who acts on behalf of Gesco s.c.a. in collaboration with the bodies responsible for the implementation and control process.

5.1 Internal Control

The task of supervising compliance with this Code is the responsibility of the Supervisory Board, which reports to the Board of Directors and Board of Statutory Auditors at least once a year.

5.2. Ethical Training

In agreement with the Supervisory Board, Gesco s.c.a. undertakes to advise all interested parties of the values and principles contained in the Code of Ethics, so that they can be applied in company management.

All personnel, members of company organs, auditors, consultants, and more in general all Recipients of this Code must review the Code and commit to following its requirements and rules.