

Code of Ethics

iMilani Srl – Benefit Corporation

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INTRODUCTION

iMilani Srl - SB conducts its activities with the utmost transparency and ethics, with moral integrity and fairness, pursuing corporate objectives in accordance with its legal constitution as a benefit corporation and in alignment with its corporate mission. Individuals associated with iMilani Srl - SB, who are the recipients of this Code of Ethics, must commit to demonstrating total moral rectitude and shared values in actions undertaken on behalf of the company. Transparency and moral integrity are, indeed, the foundation of the ethics of iMilani Srl - SB.

CODE OF ETHICS

Nature

The Code of Ethics represents a tool independently adopted and generally applicable by iMilani Srl - SB, to express and apply the principles of "corporate ethics" that the company recognizes as its own and which it requires adherence to by:

- Company Representatives.
- Employees.
- Collaborators.

This tool identifies the set of values that constitute social ethics, guiding principles, and fundamental directives that must govern the social activities and behaviors of all those to whom the Code of Ethics is addressed, within the scope of their respective competencies and in relation to their position within the organizational structure of iMilani Srl - SB. It is aimed at everyone who operates within the company or is otherwise connected to it, so that the Ethical Principles it is based on are clear, unequivocal, and understandable. The Code of Ethics is the official document that sets forth the Ethical Principles that iMilani Srl - SB adheres to, reflects, and with which all parties it operates with must consistently comply.

The Code of Ethics of iMilani Srl - SB SRL rev.1 dated 20/05/2024, is a continually evolving document, and all recipients may contribute to its development or improvement. Specifically, the creation of this Code of Ethics arises from the shareholders' desire to:

- express the commitments and ethical responsibilities in the conduct of business and corporate activities assumed by all its professional figures.

- amplify and highlight the existing value of "teamwork," aimed at achieving common objectives.
- establish a behavioral standard and the consequent disciplinary criteria to prevent the commission of crimes related to the activities of iMilani Srl - SB or otherwise in its interest.
- identify measures and internal control tools suitable for monitoring compliance with the Code itself.
- create value in line with the corporate principles and objectives outlined as a Benefit Corporation.
- contribute to ensuring that the activities and behaviors of all those who operate within iMilani Srl - SB, or are otherwise linked to it, are carried out in compliance with the values of impartiality, confidentiality, and transparency.

Objectives

The objectives pursued by the Code of Ethics are not solely legal and economic but are driven by a precise social, environmental, and moral commitment that the company adopts as a distinctive element of its deep-rooted corporate integrity.

iMilani Srl - SB adopts a Code that respects the following principles and behaviors:

- operate within the law and ensure that all individuals committed to this Code comply with current laws and regulations, avoiding the commission of crimes and any other type of illicit activity.
- avoid any conduct that could facilitate or indirectly suggest the commission of any type of illicit activity, undermine the trust of Stakeholders, compromise transparency towards them, or simply disturb the tranquility of the work environment.

Towards Institutions, the company guarantees to:

- work within the established and shared rules and make the nature of its purposes available and clear.
- carry out its work ensuring the utmost confidentiality.
- reconcile its purposes with social and environmental needs.

Towards Stakeholders, iMilani Srl - SB guarantees to:

- correctly inform them about operations in which it is involved that could influence their decisions.
- prepare the financial statements and all mandatory documents in a clear, transparent, truthful, and correct manner.
- act fairly, avoiding conflicts of interest.
- ensure the confidentiality of the information received in compliance with privacy regulations.

Stakeholders of iMilani Srl - SB are considered to be all those who engage in constant dialogue with it and have contributed to generating its value, motivated by common objectives, as well as those who are directly impacted by the actions of iMilani Srl - SB.

Subjects

This Code of Ethics is binding for the behavior of all its Collaborators. iMilani Srl - SB also requires all affiliated or participating companies and major suppliers to conduct themselves in line with the general principles of this Code.

Specifically, the recipients of the Code of Ethics, committed to observing the principles contained therein and subject to potential sanctions for violation of its provisions, include all individuals and/or legal entities holding positions of representation, administration, or management of the Company or one of its organizational units, as well as those who exercise, even de facto, management and control of the Company and all those who work towards its objectives.

Subjects committed to observing the principles of the Code and subject to potential sanctions for violation of its provisions also include all employees and Collaborators, even occasional ones.

Subjects committed to observing the principles of the Code and subject to potential sanctions for violation of its provisions include all consultant-suppliers, Partners of initiatives specific to iMilani Srl - SB, and anyone performing activities on behalf of iMilani Srl - SB or under its control.

On the other hand, Subjects who are not "obligated" and therefore not subject to sanctions for violation of the provisions of the Code include Shareholders, Consultants, and Partners of iMilani Srl - SB outside the cases (when they do not perform activities on behalf of it) and all Stakeholders concerning Clients, Financiers, Communities, and Public Administrations.

Adherence to and sharing of the principles contained in the Code of Ethics by those who are not "obligated" to do so could constitute a criterion adopted by the company in selecting the parties with whom to engage in relationships.

GENERAL PRINCIPLES

The present Code of Ethics has been developed to ensure that the fundamental Ethical Principles of iMilani Srl - SB are explicitly defined and form the foundation of the company culture, as well as the behavioral standard for all Collaborators in conducting business and their activities.

The “vision” of iMilani Srl - SB

Our vision is to become the sustainable reference point for innovators seeking space to contain and move their value.

The “mission” of iMilani Srl - SB

Our mission is to develop and implement innovative and responsible solutions for the storage and handling of goods, respecting the planet and social well-being.

Relationships with stakeholders

iMilani Srl - SB does not confine its sphere of action solely within its internal operations but continually engages with the external environment, ensuring to the market in general, with reference to the stakeholder relations system, behaviors guided by the utmost respect for values of fairness and loyalty. iMilani Srl - SB aspires to maintain and develop a strong relationship of trust with its stakeholders, namely those categories of individuals, groups, or institutions whose contribution is required to fulfill the mission or who have interests at stake in its pursuit.

Specifically, stakeholders include those who make investments related to our business activities, primarily shareholders, followed by Collaborators, Customers, Suppliers, and Business Partners. In a broader sense, stakeholders also encompass all individuals or groups, as well as the organizations and institutions that represent them, whose interests are influenced by the direct and indirect effects of iMilani Srl - SB activities, such as the local and national communities in which our company operates.

This Code is based on an ideal of cooperation for mutual benefit of the parties involved, respecting each one's role. iMilani Srl - SB, therefore, requires that each stakeholder act towards it according to principles and rules inspired by a similar idea of ethical conduct. Furthermore, iMilani Srl - SB intends to actively involve stakeholders in the company's decision-making process, defining and monitoring impact metrics based on the corporate mission and stakeholder feedback. By

conducting materiality assessments, it identifies and measures relevant metrics, sets performance targets, and measures social and environmental impact over time, taking into account the interests of all involved parties.

Ethics in the conduct of business and corporate activities

The company is committed to maintaining a strong connection between its ethical footprint and the quality dimension offered by its services and products, believing that this pair of values should proceed in unison in the face of the challenges of innovation. Regarding ethics in the conduct of business and corporate activities, iMilani Srl - SB bases its actions on the respect for fundamental principles, such as transparency and clarity of information, integrity, legality, respect for the environment, dignity of individuals, and loyalty.

Transparency and clarity of information

iMilani Srl - SB is guided by the principle of transparency and completeness of information in carrying out its activities, managing the financial resources used, and in the subsequent reporting and accounting recording. iMilani Srl - SB commits to providing detailed descriptions of ongoing programs and the company's social and environmental performance, disclosing indicators related to this performance, publishing specific results and quantifiable indicators, establishing clear objectives, and publicly communicating their progress. Moreover, it presents this information in a formal report, adopting third-party standards to ensure consistency and credibility, and integrates corporate impact into its financial reporting to demonstrate the link between financial performance and sustainability.

iMilani Srl - SB is committed to conducting annual fraud risk assessments and communicating any deficiencies in internal controls to the Board of Directors and managers in order to identify and mitigate potential financial risks promptly. Furthermore, it undertakes to thoroughly document financial guidelines, including responsibilities and limits for authorization, approval, and verification of disbursements, to ensure effective and transparent financial management within the company.

In pursuing maximum transparency, the company publishes on its website a list of major suppliers based on purchasing volume.

Collaborators are required to provide complete, transparent, understandable, and accurate information so that stakeholders can make autonomous and informed decisions regarding the interests involved, alternatives, and relevant consequences when establishing relationships with the company.

In particular, the formulation of each contract specifies to the contracting party the behaviors to be adopted in all envisaged circumstances, in a clear and transparent manner. Any employment relationship cannot be defined as such unless characterized by dynamics of transparency and clarity of information.

Integrity

iMilani Srl - SB is committed to ensuring impartiality and avoiding preferential treatment and disparities in service, refraining from engaging in or succumbing to undue pressure, making initiatives and decisions with maximum transparency, and avoiding creating or benefiting from privileged situations. iMilani Srl - SB establishes fair business relationships with third parties, lasting relationships with Customers and Suppliers, and appropriate recognition of the contributions of its Collaborators.

Legality

Employees are required to comply with current laws and regulations, the Code of Ethics, and internal company rules, applying them with integrity and loyalty. Practices such as corruption and extortion, illegitimate favors, illicit payments, collusive behaviors, direct solicitations and/or through third parties for personal and career advantages are strongly opposed to the principles of iMilani Srl - SB, both for oneself and for others, even with the aim of obtaining advancements in job classification or different functions within the company.

Under no circumstances can pursuing the interest of iMilani Srl - SB justify dishonest conduct.

Loyalty

iMilani Srl - SB ensures, as one of its fundamental values, utmost loyalty in every relationship both internally and externally within the company, ensuring faithfulness to promises made, commitments, and agreements, even in the absence of written proof. Every collaborator should be aware that achieving the set objectives is directly proportional to the sense of responsibility and loyalty invested.

Human Resources

iMilani Srl - SB operates while respecting the fundamental rights of every individual, safeguarding their moral integrity and ensuring equal opportunities. Therefore, within the company, we aim to maintain a peaceful work environment where everyone can work in accordance with laws, principles, and shared values.

iMilani Srl - SB does not tolerate any form of isolation, exploitation, or harassment for any discriminatory reason, whether personal or work-related, by any collaborator towards another collaborator. We are committed to diversity, equity, and inclusion, promoting the presence of women at all levels of the company and ensuring equal opportunities. Discrimination based on race, language, color, faith and religion, political affiliation, nationality, ethnicity, age, gender and sexual orientation, marital status, disability and physical appearance, socio-economic status is prohibited; any privileges related to the above reasons are prohibited, except as provided by applicable laws.

iMilani Srl - SB prohibits any disciplinary sanctions against collaborators who have legitimately refused to perform work improperly requested by any entity associated with the company. The collaborators of iMilani Srl - SB are an essential factor for the company's success. Consequently, the company protects iMilani Srl - SB and promotes the value of human resources through training for personal and professional development because improving personal skills is essential for the well-being of employees and the overall success of the organization, aiming to enhance and increase the assets and competitiveness of the skills possessed by each collaborator. iMilani s.r.l SB annually monitor and track the satisfaction of its workers through an internal audit to ensure a healthy work environment.

Work ethics, protection, and empowerment of collaborators

The work ethic embraced by iMilani Srl - SB interprets the work world within a dimension of continuous improvement, refusing to remain stagnant in a simplistic idea of moral status quo, but instead proposing perspectives of progress, improvement in quality, and dignity of work for its collaborators. The ethical vision of work that the company embraces does not narrow itself to the myopia of the present but seizes the opportunity to look forward, focusing on long distances, and "anticipating."

Technology, in and of itself, presents impersonal, neutral characteristics. Ethics, on the other hand, are personal and interpersonal. Seeking to reconcile this apparent contrast, iMilani Srl - SB bases its policy on the desire to steer

technologies towards ethically correct applications and the fairer distribution of resources and wealth. The primary goal of iMilani Srl - SB, therefore, is to pursue ethical profit, not merely a concept of profit in and of itself. Within this framework, the protection and empowerment of collaborators are fundamental, as they constitute the community around which to sew the meaning of profit, giving value to wealth. This Code, therefore, aims not only to establish a set of behavioral rules necessary to meet the demands of a healthy work ethic but also serves as tangible evidence of the desire to invest in individual moral growth and awareness of each collaborator.

Commitment to improvement

Employees commit themselves consistently to the company, giving their best with the skills acquired, while remaining aware of the need to continuously improve them through the tools offered by the company and their personal will. iMilani Srl - SB believes that healthy competition, understood as a commitment to improvement, represents an indispensable factor for development and progress, an important element within a teamwork context.

Employees, driven by a natural competitive urge, are continuously guided to make improvements, both in terms of individual performance and team performance, paying particular attention to the importance of time management, decision-making ability, and choice. In this way, iMilani Srl - SB pursues excellence from the individual level to the corporate level.

Equal opportunity

The recognition of achieved results, professional potential, and expressed competencies constitute the cornerstones of the professional development of Employees.

Specifically, selection, training, management, and professional development are carried out without any discrimination, according to criteria of merit, competence, and professionalism.

By pursuing these principles and rewarding exclusively according to these criteria, iMilani Srl - SB ensures the protection of the principle of equal opportunity and manages career and salary advancements on these bases, in continuous and

balanced comparison with the reference market, ensuring transparency, seriousness, fairness, and clarity in the applied evaluation methods.

Professional development

iMilani Srl - SB offers to all its Employees adequate tools and opportunities for professional growth. It considers learning and training as a model of continuous acquisition, through which it is possible to gain knowledge, understand and effectively interpret change, acquire new ideas, improve productivity, and foster both individual and overall company growth.

Confidentiality

iMilani Srl - SB ensures the confidentiality of all information in its possession and refrains from seeking confidential data, except in cases of express and conscious authorization and in compliance with applicable legal standards. Employees, even after the termination of the employment relationship, must not disclose or otherwise use unauthorized information acquired within the company.

All confidential information must be used exclusively for institutional purposes and in such a way as not to cause any economic or moral damage to the person concerned.

Conflict of interest

To guarantee the principle of transparency and fairness and to respect the trust of its Investors and Clients, iMilani Srl - SB, through a specific "Supervisory Committee," ensures that its Employees are never in conditions of conflict of interest.

Employees commit to ensuring that every business decision is made in the interest of the Company, free from conflicts of interest between their role in the Company and personal economic activities.

iMilani Srl - SB pursues the independence of judgment and choice for each of its Employees.

Health and Individual Protection

iMilani Srl - SB views its Employees as the cornerstone of its operations, involving them in business activities, offering services that enhance their quality of life, and ensuring a work environment based on care, listening, trust, and professional recognition.

To maintain this environment, iMilani Srl - SB promotes working conditions that protect psychological integrity, encourage creativity and initiative, active participation, teamwork, and the assumption of responsibilities. Furthermore, iMilani Srl - SB is committed to safeguarding the moral integrity of its Employees, protecting them from psychological violence, and combating any form of discrimination or harm to individuals and their ideas. iMilani Srl - SB condemns all forms of sexual harassment, mobbing, and behaviors or verbal statements that may disturb a person's well-being.

Anyone who believes they have been subjected to any of the situations should report the incident to the company (through their supervisor), who will assess the actual violation of the principles outlined in this Code.

Commitment to Sustainable Development and Responsibility to the community

The professional commitment of Employees cannot disregard the alignment of their objectives with those of the company, which in turn recognizes, respects, and protects the ethics and morals of its Employees. iMilani Srl - SB places innovation at the heart of its activities, believing that it requires a high level of dynamism and attention to the people within the company, as well as to its Clients and Investors.

At iMilani Srl - SB, innovation extends beyond the strictly technological realm to include human relationships. To this end, the company combines technological values with ethical ones, promoting an environment of widespread trust that leads to improved operational efficiency, based on the synergy between individuals and the company. The key element, relating to the desire to spread environmental awareness, lies in the connection between economic imperatives and ethical values. Through this Code, iMilani Srl - SB recognizes the importance of the social dimension and believes that it manifests only through individual responsibility. The company is not an isolated entity indifferent to the social and systemic fabric

of the local or global context in which it operates, but rather is in a continuous state of osmosis with the outside world: it "receives, processes, and sends messages outward."

Promotion of Sustainable Development

iMilani Srl - SB is committed to spreading and consolidating a strong environmental culture and awareness, always operating in compliance with current laws and applying the best available technologies.

The principle that inspires the company stems from the desire to create and maintain a healthy environment within the company, extending to the broader concept of preserving the environment for future generations. iMilani Srl - SB, indeed, plans the development of its activities by always valuing natural resources and promoting initiatives for widespread environmental protection.

Responsibility to the Community

iMilani Srl - SB contributes to social development by combining the objective of economic efficiency with the goal of increasing the social utility of the services provided. Indeed, it does not limit itself to a singular model of progress but commits to the role of a "facilitator" of widespread development and well-being, with broad respect for the community.

On this basis, the company is able both to respond to the needs of the community and to contribute to economic, social, and civil development.

Ethics of Communication and External Relations

The company considers it a fundamental and indispensable value to transparently convey the company's image with clarity, correctness, and diligence in all communications and interactions with the outside world. It is committed to consistently establishing conditions for accurate communication, where it is not possible to lie, manipulate data on the current state and development expectations of technology, thus avoiding not only generating potential false evaluations but also incorrect expectations in the interlocutor.

External communication

External communications must be truthful, clear, correct, and transparent. In no case is it allowed to disseminate false or biased news or comments.

Every communication activity respects the laws, rules, and professional conduct practices, with the utmost clarity, transparency, and timeliness, protecting privacy where necessary.

To ensure the completeness and consistency of information, iMilani Srl - SB's relations with information bodies are reserved exclusively for top-level personnel.

External Relations

Relations with public institutions, interest groups, the press, and mass media in general, as well as all institutional communications about the company, must be handled exclusively by those responsible for these functions or with explicit authorization from company leadership.

If an Employee is contacted by a representative of any information body, they must promptly notify the relevant figures before providing any information.

Any form of pressure or attempt to gain favorable attitudes from the media is against the principles of iMilani Srl - SB.

CORPORATE CODE OF CONDUCT

This section details the Rules of Conduct to more precisely identify the behaviors that all individuals working with iMilani Srl - SB must adhere to in performing their various activities, conscientiously respecting the Principles of the Ethical Code and the internal behaviors practiced by iMilani Srl - SB.

Internal Communication

The company considers internal communication a fundamental value and an important starting point for the effectiveness and efficiency of business processes,

as it contributes to the sharing of values, strategies, and goals by all Employees, and facilitates the exchange of information and experience.

It is the responsibility of every manager and supervisor to promote internal communication through appropriate management of interpersonal relationships with their Employees, setting a good example, and ensuring moments of individual and group dialogue and listening.

Regarding the internal dissemination of the Ethical Code, the company commits to providing a copy to each Employee, presenting it adequately during a specific meeting, and making it publicly available on the company website.

Integrity and Protection of Relationships

To ensure behaviors based on integrity and seriousness towards third parties, especially those in a weaker position or lacking knowledge, the company commits to not providing misleading information or engaging in behaviors that could illicitly or deceptively gain an advantage.

The company ensures that the description of every achieved result is based entirely on merit. Additionally, no Employee may use their position within the company to obtain personal benefits in external relations, even privately.

Denigration of Competitors

iMilani Srl - SB considers it counterproductive, in general, to describe its products/services by comparing them to those of competitor companies. The only approved method for marketing products/services is to focus on their value and quality, refraining from denigrating competitors in any way. If a Customer explicitly requests comparisons with competitors' products, it is allowed to highlight the advantages of our products and services, ensuring that every comparison adheres to criteria of fairness and accuracy. Nevertheless, it is preferable for the Customer to independently evaluate and verify any comparisons between competing services and products. The guiding principle is always to consider false and biased statements that might denigrate the competition unacceptable.

Honesty in Relationships

Both external and internal relationships, including those among Employees, must be based on the utmost loyalty, keeping promises, acting responsibly, valuing and safeguarding company assets, and maintaining an attitude of good faith in every activity or decision.

In all relationships related to professional activities, Employees are required to diligently comply with current laws, the Ethical Code, and internal regulations. In the event of dishonest conduct by an Employee, iMilani Srl - SB commits to applying the necessary sanctions after a careful and thorough verification of any misconduct.

Funding, Contributions, or Grants

iMilani Srl - SB, through a specific Supervisory Committee, monitors all its "activity areas" to ensure compliance with current laws, avoiding any possibility of engaging in illegal activities subject to criminal and administrative penalties. All possible funding, contributions, or grants intended for specific works are managed by the Management in collaboration with the directly interested Supervisors.

Transparency in Communication

iMilani Srl - SB is committed to not creating false impressions or providing false and biased information. Employees must ensure correctness, completeness, uniformity, and timeliness of information according to the lines dictated by laws, market best practices, and within the limits of protecting the company's know-how and assets. No important information should be omitted.

Ambiguous behaviors, even verbal, that could influence the interlocutor incorrectly or disproportionately are not allowed.

Clarity in communication is a fundamental criterion for ethical behavior. If an Employee of the company believes they have not been clear in presenting a product/service, they must promptly correct their statements on their own initiative.

Respect for Human Dignity

The company respects the fundamental rights of individuals, protecting their moral integrity and ensuring equal opportunities. Discriminatory behaviors based on political and union opinions, religion, race, nationality, age, gender, sexual orientation, health status, and any other intimate characteristic of the person are not allowed in either external or internal relations.

Relationship with Ownership

iMilani Srl - SB is committed to maintaining constant dialogue with Ownership, in compliance with laws and regulations, ensuring that every Investor and potential Investor has the right to receive the same information to make informed investment choices. iMilani Srl - SB considers it necessary to provide Ownership with documentation on the activities carried out and the results achieved annually, integrating social and environmental performance quantifiable through performance indicators.

The company protects and prioritizes the interests of Shareholders as a whole over the particular interests of the individual.

Internal Control System

The company considers an adequate and healthy control environment a fundamental aspect of its organizational culture, ultimately aimed at improving the efficiency and effectiveness of company relationships, raising awareness, and furthering Employee responsibility at work. iMilani Srl - SB ensures the implementation of an Internal Control System, managed by the Supervisory Committee in collaboration with various company structures, for all processes under managerial responsibility and specific competence.

This Control System aims to ensure:

- the achievement of company objectives.
- the safeguarding of company assets.
- the adoption of behaviors and processes that ensure compliance with current regulations and internal directives.
- the efficiency, effectiveness, and cost-effectiveness of company activities.
- the reliability and accuracy of information, including accounting and financial information, circulating within the company or disclosed to third parties and the market.
- the confidentiality of company information that has not been disclosed to the public.

Accounting Transparency

iMilani Srl - SB considers providing transparency, accuracy, and completeness of accounting information fundamental. To this end, it strives to organize a reliable

administrative-accounting system that accurately represents management events and provides tools to identify, prevent, and manage financial and operational risks and frauds against the company to the extent possible.

Accounting records and the documents derived from them must be based on precise, exhaustive, and verifiable information and reflect the nature of the transaction they refer to, respecting external constraints (laws, accounting principles) and internal policies, plans, regulations, and procedures.

Accounting Records Must Allow:

- the production of accurate and timely economic, asset, and financial situations intended both for internal use (e.g., reports for planning and control, specific fact analysis reports requested by management, etc.) and for external use (financial statements, informational documents, etc.).
- providing tools to identify, prevent, and manage financial and operational risks and fraud against the company.
- conducting controls that reasonably guarantee the safeguarding of asset value and protection against losses.

Auditors must have free access to the data, documents, and information necessary to perform their activities.

Employees must ensure that management operations are correctly and timely represented so that the administrative-accounting system can achieve all the above objectives.

Impact Transparency

iMilani Srl - SB prioritizes clear and transparent communication of social and environmental impacts. This commitment, rooted in its deep conviction, underscores the importance of making our continuous efforts to improve in these sensitive areas visible. It is also considered highly appropriate and relevant to openly declare whether the set goals have been achieved.

Data transparency and the methods used to evaluate impacts are essential elements that allow both internal and external audiences to understand the company's nature and the extent of its impact honestly. To promote greater clarity, iMilani Srl - SB commit to always making explicit the degree of data reliability to convey precisely how close its analyses and collected data are to reality. In promoting sustainability and corporate responsibility, the sustainability report and reporting play a central role. These documents are at the core of its analysis

and improvement activities. Through them, iMilani Srl SB can conduct an in-depth analysis of its social and environmental impact and constantly monitor progress towards achieving our sustainability goals. The sustainability report and reporting provide a clear and comprehensive picture of the initiatives iMilani Srl -SB undertake to contribute positively to society and the environment. They represent a cornerstone of responsibility and transparency in pursuing its mission to promote ever-evolving sustainability.

Relationship with Customers

The focus of iMilani Srl - SB's corporate policy is on Customer satisfaction and the quality of the relationship with them, in a dimension as long-lasting and communicative as possible. iMilani Srl - SB aspires to active collaboration with its customers in designing and producing innovative solutions and is committed to anticipating and responding quickly to changing Customer requests, maintaining a culture that stimulates the best in every actor in the relationship. To create and maintain this type of relationship, iMilani Srl - SB commits to:

- not arbitrarily discriminating against Customers or exploiting positions of strength to their disadvantage.
- operating within the scope of existing laws and regulations.
- always respecting the commitments and obligations assumed towards the Customer.
- adopting a behavior style based on efficiency, collaboration, and courtesy.
- providing complete information to enable Customers to make informed decisions.
- being truthful in advertising or other communications.
- requesting Customers to adhere to the ethical code principles and, when required by procedures, including the express obligation to adhere to them in contracts.

Additionally, iMilani Srl - SB is committed to ensuring product quality by analyzing the quality of primary suppliers to assess the quality of raw materials and establish a robust quality monitoring system to ensure customer satisfaction and minimize the risk of recalls or other quality-related issues.

Relationship with Suppliers

Suppliers play a fundamental role in improving the company's overall competitiveness. For each Supplier, respect for the principles of equal opportunity, loyalty, and impartiality is guaranteed. Employees must select suppliers based on the Ethical Principles of this Code and are encouraged to create and maintain stable, transparent, and collaborative relationships with them, always acting in the company's best interest.

Every Employee must promptly report to their supervisor any behavior by a Supplier that appears to contradict the principles expressed in this Code.

iMilani Srl - SB is committed to periodically evaluating its suppliers through a specific questionnaire, based on criteria that include compliance with local laws and regulations, governance practices, ecological initiatives, and external certifications, to promote sustainability and the explicit adoption of Corporate Social Responsibility (CSR) by its suppliers, thereby contributing to spreading a culture of shared responsibility.

Relationship with External Collaborators

The selection of External Collaborators is based on merit, competence, and professionalism.

All External Collaborators (agents, consultants, representatives, intermediaries, etc.) are required to scrupulously observe the Principles of this Ethical Code and, where provided by procedures, include the express obligation to adhere to them in contracts.

Any behavior by an External Collaborator that appears to contradict the Principles of this Code must be reported to their supervisor or, in any case, to the company's leadership.

Every internal Employee, in relation to their duties, guarantees External Collaborators a treatment based on utmost seriousness, loyalty, clarity in communications, professionalism, and compliance with existing laws and regulations.

iMilani Srl - SB also ensures its External Collaborators a constant interest in satisfying the relationship between performance level, work quality, costs, and completion times.

Relations with Public officials and representatives of Political Forces and Interest Groups

All relations with public officials, representatives of political forces, and interest groups must be conducted with maximum transparency and legality.

No Employee, even under illicit pressure, may promise or pay sums, goods in kind, or other personal benefits to promote or favor the company's interests.

Any form of gift to public officials or their families that may influence independence of judgment or induce securing any advantage is prohibited. This rule applies to both promised and received gifts.

A gift is considered any type of benefit (e.g., job promises, etc.).

Offered gifts, except those of modest value, must be adequately documented to allow checks and be authorized by the function manager.

Relations with Competitors

iMilani Srl - SB pursues principles of fairness and loyalty in all its relations with competitors.

To this end, no Employee may accept or be involved in initiatives such as price or quantity agreements, market division, production limitation, connection agreements, boycotts, and refusals to deal, which may appear as violations of competition and market protection laws.

If competitors propose agreements that appear as violations of the regulations, the Employee must clearly express their dissent to such discussions, which may be illegal, and promptly inform the Legal Department of the incident.

Confidential Information

"Confidential information" constitutes knowledge of a project, proposal, negotiation, pricing policies, corporate development strategies, commitment, agreement, or event, even if future and uncertain, relating to the company's business.

"Confidential" are also the accounting data and financial statements, including consolidated ones, until they are made public following communication carried out according to the rules.

Furthermore, all personnel data are considered "confidential."

Every Employee must:

- respect the confidentiality of the information learned in performing their duties, even after the termination of the employment relationship.
- consult only the documentation they are authorized to access, using it according to their office duties and allowing access only to those entitled.
- commit to ensuring the possible dispersion of data by observing the imparted security measures, keeping the entrusted documents in order, and avoiding making unnecessary copies.
- No Employee may disclose confidential internal information to family and friends, even if the potential profit does not benefit the Employee directly but subjects related to them.
- Only institutional information (e.g., informational brochures) may be disclosed, provided that the disclosure of confidential information is decided solely by the information managers.

Privacy Protection

iMilani Srl - SB ensures the protection of every Employee's personal data. If an Employee is required to provide personal information, the company commits to treating it in compliance with relevant regulations.

If questions about ideas, preferences, personal tastes, or, in general, private life are received, every Employee is authorized not to respond or, in any case, to report the incident to the Human Resources Department.

Workspace Safety and Health

iMilani Srl - SB ensures workplace safety and health for its personnel and third parties, committing to compliance with occupational safety regulations and promoting the safety of all workplace environments, even beyond the legal obligations.

Conflict of Interest

A conflict of interest is any situation, occasion, or relationship in which, even potentially, personal interests or those of other related persons (e.g., family and friends) or organizations with which one is involved may compromise impartiality.

iMilani Srl - SB implements a questionnaire for managing conflicts of interest within the corporate governance council to protect corporate performance.

It is necessary to refrain from participating in decision-making, procedures, or any other activity that may generate conflicts of interest.

Anyone who becomes aware of even the possibility of a conflict of interest must immediately inform their supervisor or, in any case, the company's leadership.

Gifts

It is entirely against the principles of iMilani Srl - SB to offer directly or indirectly money, significant gifts, or various benefits personally to Customers Suppliers, Public Institutions, and Officials to gain undue advantages. Acts of courtesy, hospitality, and offering modest-value gifts are allowed. iMilani Srl - SB may offer gifts in the form of donations or charitable contributions after informing the recipient. Nothing should compromise the integrity and reputation of any of the involved parties or influence the recipient's autonomy of judgment. Similarly, no Employee may receive gifts or favors unless they are of symbolic value or justified by the desire to establish and maintain normal courteous relations. If an Employee receives an inappropriate gift or one that is not limited to honoring a simple cordial relationship, they must immediately inform their supervisor to return it to the sender, accompanied by a written reference that explains to the donor the policy clearly expressed in the Ethical Code regarding this subject.

Equal Opportunity, professional development, and remuneration

The possibility of employment and/or career advancement, as previously mentioned, is based solely on criteria of objectivity and transparency, recognizing professional potential, identifying achieved results, and expressed competencies, ensuring equal opportunities and avoiding any form of favoritism. iMilani Srl - SB, always attentive to managing and developing human resources, offers all its Employees, under equal conditions, the same opportunities for improvement and professional growth. The company encourages both practical and emotional involvement of individual Employees in company activities, considering economic recognition as a completion of this process. Therefore, in line with its growth, iMilani Srl - SB is committed to using methodologies aimed at achieving a proper evaluation of its employees' expectations to provide the most suitable training. Theoretical training usually precedes practical training; however, in some cases, theory and field experience may proceed in parallel, always under the supervision of a "tutor" closely following the activities.

As part of the process of integrating new Employees, the company is attentive to the inclusion of recent graduates and hires all its personnel exclusively with regular contracts, not tolerating any form of irregular work or "off-the-books" work. iMilani Srl - SB offers its employees the possibility to develop their careers through professional growth policies, including job security for those who wish to take short-term or sabbatical leaves, thereby promoting greater flexibility and professional development. iMilani Srl - SB commits to providing each worker with a worker's manual containing statements on working hours, policies related to payments and performance, as well as policies regarding benefits, training, leaves and absences, information on the grievance resolution process, and disciplinary procedures, including possible sanctions. Furthermore, it declares its neutrality regarding workers' rights to collective bargaining and freedom of association and establishes clear policies prohibiting child labor and forced or compulsory labor, confirming its commitment to ethical and safe working conditions. Regarding remuneration, the company is committed to ensuring and maintaining a competitive salary structure compared to the reference market, starting from evaluating professionalism, roles, and achieved results. Both salary updates and definitions occur through clear, fair criteria and are communicated to the concerned parties.

Anti-Money Laundering

No Employee of iMilani Srl - SB, under any circumstances, should be involved in operations that may involve money laundering from criminal or illegal activities. If an Employee becomes aware of such situations, even if not directly involved, they must promptly inform their supervisor or the company's leadership and the competent authorities.

Rules of Conduct in the Company

iMilani Srl - SB considers the application and sharing of certain rules of conduct in the company by all its Employees essential, both concerning interpersonal relationships and image. Everyone is required to wear clothing appropriate to the working context. The use of inappropriate or low-level language is not allowed. It is preferable to avoid excessive expressions in verbal communications and emotional displays that do not respect the working environment. It is strictly forbidden to address a colleague offensively, threateningly, abusively, immorally, or without regard to the sensitivity of the individual, offending the person's dignity

and the company's image. Therefore, all individuals working with iMilani Srl - SB commit to maintaining respectful, reciprocal availability, kindness, courtesy, and good manners, protecting privacy.

Use of Company Assets

iMilani Srl - SB considers it essential that every Employee feels responsible for protecting the resources entrusted to them. No form of alteration of a company asset is allowed (for example, it is not permitted, without authorization, to load programs on the company computer different from those already present, as this can cause damage or hinder work activity). Waste and improper or personal use of any company asset are not accepted. When an expense report is submitted, reasonable, actual, and authorized expenses will be reimbursed. All Employees must promptly notify the appropriate structures of any damage to any company asset.

Environmental and Social Responsibility

The transformation of iMilani Srl - Srl. into a Benefit Corporation, officially registered with the Companies Register on December 16, 2022, represents a significant step forward in our efforts to become a sustainability-oriented company, pursuing continuous improvement towards environmental and social sustainability, an active role in caring for the common good in the territories, a positive and inclusive work climate, and activating interaction paths with other companies.

We promote continuous training on environmental and social issues at both informal and formal levels for all employees and managers.

iMilani Srl – SB is committed to integrating social and environmental performance into the company's decision-making process, considering these aspects as central elements in the responsibilities, compensations, and tasks of the management team members and using quantifiable performance indicators to monitor the performance of these aspects annually.

The company's growing environmental policy is based on environmental awareness activities that involve all employees, starting from simple but very useful behaviors such as waste sorting and attention to energy savings, or formalizing and distributing a Preferred Ecological Purchases policy to establishing a policy that also promotes Corporate Social Responsibility,

highlighting the company's commitment to the environment and sustainability goals.

iMilani Srl - SB evaluates its environmental impact to identify critical areas requiring intervention, defines performance indicators to establish the achievement of overall impact improvement goals, plans targeted interventions with the allocation of dedicated resources to achieve set goals, and conducts periodic evaluations during operations to make any necessary corrections or improvements.

For example, by monitoring its energy consumption and setting a clear and transparently communicated reduction goal, or by monitoring its Scope 1 and 2 greenhouse gas emissions and developing mitigation projects to compensate for this impact.

iMilani Srl – SB also declares an internal policy that promotes transportation and shipping based on low environmental impact systems, avoiding air shipping when possible, and creating a home-work commute plan for its employees.

It analyzes its impact by conducting internal and third-party verified life cycle assessments of its products.

It prefers low environmental impact construction, identified as Green building or bio-construction, using eco-compatible materials and energy-saving practices for all future company interventions and structures.

The company has formalized and distributed a Preferred Ecological Purchases (EPP) policy to consolidate its commitment to environmentally responsible choices. An environmental or ecological purchasing policy represents a formal commitment to favor environmentally friendly products and services, such as a preference for recycled paper, remote conferences, and low-impact cleaning solutions.

IMPLEMENTING PROVISIONS

Dissemination of the Ethical Code

Training/information on the content of the Ethical Code is a crucial aspect for the organization and aims to: promote and strengthen the corporate culture around recognized values, disseminate the rules, procedures, and practices to follow, and especially broaden the consensus to the mission and principles outlined.

To this end, iMilani Srl - SB commits to preparing and implementing appropriate internal communication and training/information plans. Specifically, managers, having primary responsibility concerning the Code, must:

- Ensure behaviors align with the Principles of this Code, serving as the first good example for their employees;
- Offer complete availability to analyze aspects of the Code's application and interpretation;
- Personally believe and convey to their employees that compliance with the Code is an essential part of the work activity quality;
- Commit to selecting internal and external employees who offer the highest reliability regarding compliance with the Code;
- Report to their superior, or in any case to the designated figure, cases of Code violations.
- iMilani Srl - SB provides a web platform to publish this Ethical Code, making it available within the company for possible consultation.
- Based on actual needs, iMilani Srl - SB will prepare an English translation of the Ethical Code. In case of new employment contracts or other agreements, these must contain an explicit reference and referral to the Ethical Code.
- This Code is posted on the company's website to facilitate consultation by all external parties.

Supervisory Committee

iMilani Srl - SB, recognizing this Ethical Code as an act of seriousness and consistency with its values, has established a Supervisory Committee responsible for managing all aspects related to the dissemination and application of the Ethical Code.

Additionally, the Supervisory Committee represents the figure responsible for receiving, analyzing, and verifying reports of Code violations, handling the communication of the most appropriate operational channels (e.g., email), and ensuring confidentiality for the reporters.

In summary, the Supervisory Committee is assigned the following tasks:

- Verify the application and compliance with the Code through monitoring activities aimed at ensuring and promoting the company's continuous ethical improvement;
- Monitor initiatives for disseminating knowledge and understanding of the Code, ensuring the development of ethical communication and training activities, analyzing, and integrating proposals for revising company policies and procedures with significant impacts on corporate ethics;
- Receive and analyze reports of Ethical Code violations;
- Report to the Board of Directors on Ethical Code violations, also proposing any changes and additions to the Code.

Reporting Violations of the Ethical Code

For managing reports in iMilani Srl - SB, a specific procedure "PG22 Whistleblowing Procedure" is active, which provides for the receipt of "reports" by the Supervisory Committee through oral or written means (via the special reporting box).

It is then the task of the Supervisory Committee to initiate the relevant analysis, investigation, and improvement proposals for each report.

Internal Sanctions

Any violator of the individual rules of conduct expressed within the Ethical Code will be subject to disciplinary sanctions, calibrated based on the severity of the act committed and the damage caused, which may, in the most extreme cases, also result in the termination of the employment relationship. The measures will be implemented in compliance with the terms of the law and the CCNL (National Collective Bargaining Agreement).