

CODE OF ETHICS



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CONTENTS

Code of Ethics

- 1.1 Code of Ethics Purpose and Addressees
- 1.2 Purpose and Core Values

Corporate Accountability

- 2.1 Vision and Mission
- 2.2 Commitment to Quality and Excellence
- 2.3 Accountability to Customers
- 2.4 Accountability to Employees
- 2.5 Accountability to the Community and the Environment
- 2.6 Transparency and Communication

Professional Integrity

- 3.1 Conflict of Interest
- 3.2 Confidentiality and Data Protection
- 3.3 Respect for Intellectual Property

Compliance and Governance

- 4.1 Compliance with Laws and Regulations
- 4.2 Corporate Governance
- 4.3 Respect for Intellectual Property

Risk Management

5.1 Risk Detection and Mitigation

Business Dealings

6.1 Ethical Dealing with Partners and Suppliers

6.2 Integrity in Marketing and Sales Procedures

Social Responsibility

7.1 Sustainability and Corporate Social Responsibility

Procedures and Penalties

8.1 Penalties for Breach of the Code of Ethics

8.2 Review and Update Procedures

Conclusions

9.1 Personal Commitment to the Code of Ethics

9.2 Role of the Company in fostering Ethics

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CODE OF ETHICS

1.1 Code of Ethics Purpose and Addressees

This Code of Ethics outlines the key principles and guidelines for our employees and contractors to comply with in business dealings.

The purpose is to promote ethics, transparency and legal compliance in any business transactions. Our Code of Ethics is also a voluntary self-regulatory tool embodying our commitment to uphold the values outlined in our Charter of Values. This is a commitment of accountability to our customers and anyone else either directly or indirectly impacted by our business activities. This broadening of trust duties is vital to fully and responsibly serve the interests of our clients, the more so considering that corporate social responsibility is increasingly an overriding demand of our modern society.

The Code of Ethics is available online at our website for all to get access to.

1.2 Purpose and Core Values

Key purposes of our code of ethics include:

- ▲ Ensure compliance with applicable laws and regulations
- ▲ Foster integrity, expertise and fairness in any transactions
- ▲ Preserve the company's reputation
- ▲ Strengthen customer and stakeholder confidence.

Core values leading it are outlined in our Charter of Values:

PROFESSIONALISM

Knowledge, expertise, and experience are blended and leveraged by our professionalism.

It all results into efficiency, fairness, and thoroughness allowing us to make the best use of time and tools and to assume the responsibilities associated with achieving goals. As far as we are concerned, professionalism implies ongoing training and updating.

CREATIVITY

Creativity is the urge leading us not to be satisfied with providing an efficient solution or service, rather to find customer-shaped arrangements other than those of our competitors. Creativity is closely related to innovation for us, defined as the degree of uniqueness and originality of a solution. IMC Group strives to pursue product and service innovation every day, pays attention to market needs and customer satisfaction, forecasts trends and budgets significant energy for research and development of new solutions. We aim to be forerunners rather than just implementers.

EMPATHY

Empathy is the very core of our business. As part of our work, we know that first and foremost a "person," is facing us, a human being, with their concerns, desires, worries and expectations to be listened to, understood and respected, rather than just a client or colleague. Empathic listening therefore turns to be the very tool for us to respectfully get into the perspective of our counterparts, supporting them to reach the goal.

PASSION

Passion is the positive energy that sets us apart and drives us to carry out projects. As well, it lets us feel inspired in our work and give our best. This passion is where we find enthusiasm and meaning in what we do, managing to boost confidence and satisfaction in all of us and the people we work with.

TRUST

Trust means to us understanding that ideas and individuals are not opposed each other; rather, in the work team together converge toward a common goal, to be achieved only through everyone's cooperation. Trusting relationships come from feeling confident in personal strengths and relying on experience and expertise of others, and this is what we believe in.

2.

CORPORATE ACCOUNTABILITY

2.1 Vision and Mission

Vision: we are committed in supporting our clients to achieve a successful outcome for the future by leading their digital and strategic transformation pathways.

Mission: We support and accelerate business development processes through strategies, operational plans and digital transformation, offering tailor-made solutions targeting people, procedures, technologies and risks.

2.2 Commitment to Quality and Excellence

We are committed to providing high-quality consulting services and improve our skills and procedures via fair and remunerative offers with regard to the quality and scope of services provided. In particular:

- ▲ We are committed to ensuring the appropriate number and quality of people and resources allocated to all initiatives;
- ▲ We are committed to no uneven treatment among customers, with respect to the agreed standard of service.

2.3 Accountability to Customers

We always put clients' interests first, providing unbiased, accurate and customized advice to meet their needs. In particular, we pay close attention to the following aspects:

- ▲ Customer satisfaction: we choose and provide products and services that best meet the needs, status, culture, and expectations of counterparties.
- ▲ Service customization: a highly qualified staff is engaged to ensure maximum added value in all business relationships.
- ▲ Compliance with internal and external regulations: we enact operating methods that fully comply with legal requirements.
- ▲ Fairness of behavior: we ensure conduct in line with the quality standards outlined therein.

2.4 Accountability to Employees

We are mindful of the rights and needs of our employees and staff members, promoting an inclusive, safe and challenging work environment.

We are committed to enhancing professionalism by supporting their training and providing tools for professional and personal growth, with the aim of developing and increasing skills.

The company strictly complies with occupational safety regulations and is committed to ensuring their continuous improvement wherever the work environment is established.

We do not implement discrimination in personnel recruitment and career advancement decisions on the basis of gender, sexual orientation, race, religious or political beliefs.

We comply with international standards (ILO - International Labor Organization) in terms of human rights, contracts and working conditions for employees and contractors.

We promote an environment where ethical concerns can be reported safely and privately, without any risk of retaliation.

2.5 Accountability to the Community and the Environment

We support social and environmental initiatives and seek to minimize the impact of our activities.

We run our business with respect for the environment and in carrying out our activities, we offer solutions to minimize our impact on the environment.

Within our offices, we prioritize the use of recyclable materials and equipment, comply with environmental standards for waste disposal, and organize work so as to ensure maximum energy savings, including through hybrid work modes.

2.6 Transparency and Communication

Our communication with all stakeholders is open and transparent, sharing relevant information and respecting confidentiality when necessary, all disclosures are strictly accurate, truthful and complete. Any activities performed are properly documented, allowing clear review of the decision-making process, authorizations, and actual execution.

3.

PROFESSIONAL INTEGRITY

3.1 Conflict of Interest

In carrying out our activities, we are committed to acting in the best interests of the Company, avoiding any situation where we may have a conflict of interest, or otherwise seem to have one. A conflict of interest occurs when we seek personal, family, or third-party benefits that do not match the Company's interests, or when we engage in activities that could affect our decision-making ability in the exclusive interest of the Company or take advantage of the Company's business opportunities. In the event of potentially conflicting situations, it is necessary to inform the relevant corporate departments and follow the decisions taken by them.

3.2 Confidentiality and Data Protection

We are committed to ensuring the confidentiality of the information we hold and to refrain from using confidential data, unless specifically and consciously authorized to do so and, in any case, in strict compliance with current privacy legislation, as enshrined in our Privacy Policy: <https://www.imc-group.eu/privacy-policy/> which is kept up-to-date. We are also committed to professional confidentiality and to maintaining the confidentiality of information obtained during the

performance of our duties, even after the conclusion of the business relationship.

In addition:

- ▲ We collect and process only data necessary and relevant to the purposes of the service or directly related to our tasks.
- ▲ We store data to ensure no unauthorized individuals have access to it.
- ▲ We organize the data so that anyone authorized can get a complete, accurate and detailed overview of the situation.
- ▲ We do not disclose information about work activities to the media without specific approvals.

3.3 Respect for Intellectual Property

We respect the intellectual property of our clients and collaborators, ensuring its protection and confidentiality, and we do not use it for purposes other than what is stipulated in the initial agreements. We comply with EU and international regulations protecting intellectual and industrial property rights.

4.

COMPLIANCE AND GOVERNANCE

4.1 Compliance with Laws and Regulations

We are committed to complying with all applicable laws and regulations in the countries where we work in. The Company's partners, employees and contractors are obliged to follow applicable laws and the instructions provided by their supervisors. Should any work activity be suspected of not complying with the laws or shared principles of business conduct, promptly report must be done to the supervisor. The latter, ensuring the necessary confidentiality, will inform the "HR Department". After due investigation and evaluation, the HR Department will advise the Executive Board and provide an opinion on the measures to be taken. We fully comply with the requirements of the regulatory authorities and relevant institutions, ensuring compliance with all requirements and mandatory obligations.

4.2 Corporate Governance

Business relationships must be based on mutual respect and courtesy. Each staff member, both at headquarters and at customers, is responsible, according to their role and responsibilities, to communicate not only through their professionalism, but also through behavior. This entails the establishment of trust, the management and control of projects, and the prompt handling of any unforeseen events.

5.

RISK

MANAGEMENT

5.1 Risk Detection and Mitigation

The risks associated with our activities are recognized and we are implementing measures for timely and effective mitigation. In particular:

- ▲ We analyze and prevent Occupational Health and Safety Risks with the goal of preventing occupational injuries and illnesses;
- ▲ With specific regard to issues related to cyber risk, we aim to adopt effective cybersecurity policies;
- ▲ Project management: planning and executing digital transformation projects can involve risks related to budgets and timelines. We are committed to effective project management to prevent delays or budget overruns.
- ▲ Technical expertise: we are committed to ensuring that our employees and contractors are properly trained and up-to-date on the latest management methods and digital technologies to provide effective advice to clients.
- ▲ Competition and innovation: The digital transformation industry is highly competitive and ever-evolving, therefore we are always updating to offer competitive solutions to clients.

16. BUSINESS DEALINGS

This Code of Ethics is shared with our Stakeholders and is available online at:

<https://www.imc-group.eu/sostenibilita-e-fattori-esg-nel-nostro-gruppo/> In addition, it is an integral part of the contracts entered into by and with the Group.

6.1 Ethical Dealing with Partners and Suppliers

Partners and suppliers we work with, share our ethical values, abiding by contractual agreements and promoting business relationships based on trust.

6.2 Integrity in Marketing and Sales Procedures

Misleading or aggressive business practices are avoided in our marketing activities, ensuring that customers have accurate and fair information.

07.

SOCIAL RESPONSIBILITY

7.1 Sustainability and Corporate Social Responsibility

We are committed to working sustainably, reducing our environmental impact and contributing to the community through social initiatives. We support projects and initiatives fostering the welfare of the communities where we are active in, supporting their development and progress.

18. PROCEDURES AND PENALTIES

8.1 Penalties for Breach of the Code of Ethics

Breaches of the code of ethics will be fairly addressed with suitable penalties, either including corrective or punitive measures. Any penalties will apply according to labor law provisions and in compliance with applicable regulations. In addition to the penalties provided for in the applicable regulations under the different legal systems, breach of the provisions set forth in this Code of Ethics entails the risk of legal proceedings being taken against those responsible.

8.2 Review and Update Procedures

The code of ethics will be subject to regular review and update to further ensure its consistency with industry best practices and evolving business needs.

9. CONCLUSIONS

9.1 Personal Commitment to the Code of Ethics

Every employee and staff member is personally committed to following and complying with the code of ethics in any company activities.

9.2 Role of the Company in Fostering Ethics

The company is keenly promoting ethics, compliance and social responsibility among its employees, partners and customers, striving to further develop a better community.



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