

CODE OF ETHICS BURGO GROUP

Approved by a resolution of the
Board of Directors' meeting of 15/09/2022

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1. PREAMBLE - THE BURGO GROUP AND ITS CODE OF ETHICS

Burgo Group S.p.A. is the industrial holding of Italy's largest producer and distributor of paper, its main activity, supported by the production and sale of fibrous raw materials and of energy.

The Code of Ethics (the "Code"), which was approved by the Board of Directors of Burgo Group S.p.A. as a supplement and complement to the Organisation, Management and Control Model (also adopted by the Company pursuant to Italian Legislative Decree 231/01) is the statement of the general ethical values and rules of conduct on which the Burgo Group has always based its activities and will continue to act in accordance with.

Compliance with the Code by the Company's directors, staff, contractors, consultants and contractual counterparties is fundamentally important: the strict observance of the principles of legality, integrity, fairness and transparency as set out in the Code ultimately determine the integrity and reputation of our Group and this is key to the success of its business operations.

In preparing its Code of Ethics, the Company has chosen to accompany the wider, more generic principles of ethics with another set of behavioural rules, which meet the specific requirements of Italian Legislative Decree 231/01 and which are specifically intended to prevent the criminal offences provided for in that law. This Code thus contains a Part One, which outlines the ethics and fundamental rules of conduct underpinning the organisation, management and conduct of the Burgo Group's activities, and a Part Two, which identifies the ethics and rules of conduct designed to prevent the occurrence of any of the individual crimes relevant for the purposes of Italian Legislative Decree 231/01. For ease of reference these offences have been grouped according to the Special Part of the Model.

2. DEFINITIONS

For the purposes of this Code, the following terms have the meaning below:

- The Company: Burgo Group S.p.A.;
- Burgo Group: Burgo Group S.p.A. and its subsidiaries (within the meaning of Art. 2359, paragraphs 1 and 2 of the civil code);
- Recipients: the members of the Boards of Directors, Boards of Statutory Auditors and Supervisory Bodies of all the Group companies, the Group's employees and, through specific contractual provisions, all contractors and third parties;
- Contractors: all the Group's external personnel including consultants, intermediaries and agents;
- Third Parties: suppliers, business partners and any other person undertaking contractual relations with the Group for any reason.

3. ADOPTION, UPDATING AND CIRCULATION OF THE CODE OF ETHICS

This Code of Ethics was adopted following a resolution of the Company's Board of Directors and was implemented by a resolution of the Boards of the other Group companies, who may adapt it to suit their own business environment and supplement it as necessary.

The Code is updated on the basis of a Board resolution, which may be recommended by the Supervisory Body, should one or more of the following circumstances arise:

- significant violation(s) of the principles set out in the Code, or of the requirements of the Organisation, Management and Control Model adopted by the Group and/or by the other Group companies under Italian Legislative Decree 231/01;
- significant changes to the organisational structure of the Company and/or of the Group, or to the means by which the Company's activities are conducted;
- regulatory changes, primarily as a result of new crimes being added to the predicate offences contained in Italian Legislative Decree 231/01.

The Burgo Group is focused on attaining the highest standards of best practice in terms of its business, ethical and social responsibilities towards its shareholders, directors, staff, contractors, customers, suppliers, partners and other stakeholders.

The Code thus defines the Group's expectations towards the Recipients and the responsibilities they must shoulder in order to transform these policies into reality.

Burgo Group Management responsibly ensures that these policies and expectations are understood and put into practice by all Recipients.

The Code is available to all Recipients on our website (www.burgogroup.com).

4. SCOPE

Each Recipient is required to:

- ensure that their decisions and conduct correspond to the provisions of the Code;
- immediately inform the Company's Supervisory Body of any violation of the Code provisions, of which they become aware directly or indirectly. These communications may be sent to the following email addresses, access to which is confidential and is reserved exclusively to the members of the Supervisory Bodies:
 - Burgo Group S.p.A.: odv@burgo.com;
 - Mosaico S.p.A.: odvmosaico@burgo.com;
 - Burgo Distribuzione S.r.l.: odvdistribuzione@burgo.com;
- any violations pertaining to Group Companies that do not have their own Supervisory Body must be reported to the Group Supervisory Body;

- except in cases where false complaints are made in bad faith, the Burgo Group guarantees the anonymity of all whistleblowers and will safeguard and protect them against any form of retaliation, discrimination or adverse consequences that may derive from having made a whistleblowing complaint;
- if necessary, request immediate interpretation or clarification of the principles of conduct and ethics, which are described in full below.

5. VIOLATIONS OF THE CODE OF ETHICS; SANCTIONS

Any violation of the Code of Ethics damages the relationship of trust established with the Company in question and consequently the relationship with the entire Burgo Group. A violation may lead to disciplinary, civil and/or criminal action.

For those Recipients who are subject to the disciplinary powers of one of the Group companies, any failure to comply with the provisions of this Code amounts to sanctionable conduct, which will be dealt with in accordance with the relevant national collective agreement applicable to the individual recipient, as also referred to in the General Section of the Organisation, Management and Control Model adopted by the Company under Italian Legislative Decree 231/01.

On the other hand, any Code violations committed by Recipients who are not directly subject to the disciplinary powers of any Group Company will be sanctioned according to the principles of predetermination, proportionality and reasonableness, on the basis of the contractual relations between the companies involved and the Recipients who committed the violation.

Any behaviour that conflicts with the values and principles of ethics outlined in this Code, and illegal conduct in general, will also be sanctioned if the act was committed in the apparent interests of the Company or of the Group, or with the aim of procuring an advantage for them.

6. ETHICS, VALUES AND FUNDAMENTAL RULES OF CONDUCT

6.1. General principles

In all its activities and in the conduct of its business, the Burgo Group is inspired by respect for the laws and regulations of the countries in which it operates and by respect for its own internal regulations, in a framework of legality, integrity, fairness, transparency and confidentiality.

All relations and behaviours, at every level, must be based on compliance with the law and with other legislative sources, and with the principles of integrity, honesty, fairness, transparency and mutual respect. They must also be open to verification and based on accurate, complete information.

Under no circumstances may be the pursuit of an interest of the Company or of the Group or the obtaining of an advantage for the Company or Group justify any conduct that is illegal or which conflicts with the values and principles outlined in this Code.

The Recipients must also provide all the information requested by the Supervisory Body under Italian Legislative Decree 231/01.

6.2. Loyalty and fidelity

The Group maintains a relationship of trust and mutual loyalty with each of its staff members.

The obligation of loyalty means that employees are prohibited from:

- taking up a position or employment with a third party, any consulting mandate or other responsibility on a third party's behalf that may be incompatible with their job, without the private authorisation of the Burgo Group Company;
- performing any activity that may conflict with the interests of the Company or which is incompatible with the employee's duties.

Finally, all Recipients must treat compliance with the rules of this Code as an essential obligation under their contract of employment with the Group or Group Company.

6.3. Corruption, irregular payments and money laundering

In their relations between the Burgo Group and third parties, the Recipients must act ethically and legally. Relations with third parties, both public and private, must be managed without resorting to illegal means. In all sales transactions (offering, promising or giving) and purchasing transactions (receiving offers, promises or gifts) all practices of corruption, unlawful favours, collusive behaviours or the solicitation of personal advantages or advantages for other people, are strictly prohibited.

The Company adopts all the precautions required by law as well as other reasonable measures aimed at preventing the laundering of money or funds from illegal activities, with particular reference to limitations on the use of cash. All Recipients, in the exercise of their duties and in the context of their roles, are responsible for implementing and taking these precautions.

The constant, scrupulous adherence to the rules of ethics and conduct contained in this Code, the principles of behaviour and the operational protocols contained in the Organisation, Management and Control Model and in current legislation inherently assures that the Group's activities are only conducted in a context of absolute legality.

However, as it is impossible to give an absolute guarantee that no criminal acts will occur in the conduct of the Company's business (for example, Italian Legislative Decree 231/01 itself provides that certain persons may commit crimes by fraudulently evading the system of rules and procedures implemented through the Organisation, Management and Control Model), all Recipients are strictly prohibited from using, substituting

or transferring – in any economic, financial, entrepreneurial or speculative activity – any funds, assets or other goods that could, purely hypothetically, derive from such acts.

Any recipients who become aware of any acts of corruption or money laundering in the broad sense must immediately report such events to their line managers (if employees) or to their internal contact (if third parties), and to the Supervisory Body as identified pursuant to Italian Legislative Decree 231/01.

6.4. Impartiality and absence of conflicts of interest

The Burgo Group rewards and encourages merit, integrity and a sense of responsibility and has full respect for individual diversity by avoiding all forms of discrimination based on age, state of health, sex, religion, race, political or cultural opinions or personal or social background. The recognition of results, professional capabilities and skills is an essential requirement in establishing and maintaining professional and business relations and for career progression and pay increases.

Recipients must avoid any situation or activity that may lead to a conflict of interest with the Group or which may interfere with their capacity to take impartial decisions to safeguard the Group's best interests.

Employees must report to their line managers or to their internal contact (if they are external personnel), and in any case to the Supervisory Body (as identified pursuant to Italian Legislative Decree 231/01) if they have any information that could indicate a situation of potential conflict with the interests of the Burgo Group.

Where there is a conflict of interest, Recipients must refrain from participating directly or indirectly in any related decision or deliberation.

6.5. Confidential information and protection of privacy

Information which is confidential and pertains to data or knowledge belonging to the Burgo Group must not be obtained, used or disclosed, except by authorised personnel with a general or specific authorisation to do so.

By way of non-limiting example, the following types of information are considered confidential information: work projects including business, industrial and strategic plans, information about know-how and technological processes, financial operations, operational strategies, investment and disposal strategies, operational results, the personal data of employees, lists of customers, suppliers and contractors.

Furthermore, in compliance with the law and to protect privacy, Recipients must undertake to protect all the information generated, acquired and/or processed and they must avoid any improper or unauthorised use of such information.

No confidential information (as defined above) or price-sensitive information (information about non-public events and/or information that may influence the price of shares or other financial instruments) obtained in the exercise of or because of the employee's duties may be disclosed or otherwise used.

6.6. Protection of the individual; promoting health and safety in the workplace

In the countries in which the Burgo Group operates, its business is conducted in accordance with laws in force, and working conditions are protected. In the context of their duties, Recipients must conduct their activities according to the safety-first principle, in a way that is based above all on preventing risks to their own health and safety or to that of their colleagues and third parties.

All operational strategies and business decisions taken by the Company and Group are based on compliance with health and safety regulations at all times.

When performing any work activity, the principles set out in Article 15 of Italian Legislative Decree 81/08 are paramount, and specifically:

- the elimination of risks and, where that is not possible, their minimisation based on knowledge gained from technological advances;
- the assessment and correct management of all risks that cannot be eliminated;
- the reduction of risks at source;
- respect for the principles of ergonomics and cleanliness in the workplace; in the organisation of work; in the design of workstations and the choice of work tools; in defining the methods of work and of production, particularly in order to reduce the adverse effects on health of monotonous or repetitive work;
- the substitution of anything hazardous with something that is either not hazardous or is less hazardous;
- the design of measures considered appropriate to guarantee the steady improvement of safety levels over time;
- a preference for collective protective measures over personal protective measures;
- the communication of adequate instructions to workers.

Another priority is the accurate and regular provision of information and training to workers in order to raise their awareness of the risks they are exposed to and to ensure that they are trained and ready to work safely at all times.

The Group strongly condemns child labour and only employs people of working age, in accordance with current Italian and European laws.

In all its relations with commercial partners, the Group undertakes to request and obtain a statement from each partner confirming their full compliance with the prohibition on child labour.

All relations between Burgo Group employees must be based on the principles of fairness and civil coexistence and must be conducted with full respect for individual rights and freedoms. In particular, there must be no form of discrimination or retaliation based on nationality, religious beliefs, political or trade union

membership, language or sex. All recipients must work actively to maintain a climate of mutual respect for individual dignity and reputation.

Relations between the various levels of the hierarchy must be managed with loyalty, fairness and confidentiality. The business unit managers must exercise the powers of their position with objectivity and equilibrium and must adequately cater for the well-being and professional development of their staff. In turn, all employees must cooperate fully with their superiors and diligently observe the work instructions they are given.

Any Recipients who become aware of any acts of corruption (in the broad sense) or money laundering, must immediately report such events to their line managers (if employees) or to their internal contact (if third parties), and to the Supervisory Body as identified pursuant to Italian Legislative Decree 231/01.

6.7. Protecting the environment

The Group and the Company are committed to assessing, controlling, reducing and where possible eliminating the impact of their production operations on the various environmental systems, taking into account the nature and scope of the factors of environmental impact, the use of energy and the identified risks.

From this perspective the Group companies and their management are committed to ensuring full compliance with all environmental protection laws and regulations and promote the proper use of resources and respect for the environment.

The Group intends to operate according to the following criteria and expects all Recipients to do likewise:

- take all the measures necessary to limit and where possible eliminate the adverse impact of economic activities on the environment, not only when there is a proven risk of damaging or harmful events (the principle of preventive action) but also when there is uncertainty about if and to what extent the business activity will expose the environment to risk (the principle of precaution);
- favour the adoption of measures designed to prevent harm to the environment, rather than waiting until it is time to repair damage that has already occurred;
- ensure the accurate and thorough monitoring of scientific advances and of regulatory changes in regard to the environment;
- promote the values of training and sharing of the Code's principles among all the Company's personnel, whether at management or subordinate level, to ensure that they conform to the pre-defined principles of ethics, specifically when decisions have to be taken and, thereafter, when the decisions are implemented.

Any Recipients who become aware of any omissions or reckless or negligent acts pertaining to the strict observance of directives and procedures relevant to environmental protection must immediately report such

events to their line managers (if employees) or to their internal contact (if third parties), and to the Supervisory Body as identified pursuant to Italian Legislative Decree 231/01.

6.8. Protection of company property

All Recipients are directly and personally responsible for protecting or conserving the property, goods and resources – whether tangible, intangible or human – entrusted to them for the purposes of performing their duties, and for using such resources appropriately and in accordance with the Company's interests.

None of the goods or resources owned by the Group may be used for any purpose other than that indicated by the Company or Group.

6.9. Computer equipment and information systems

The systems used to access email, the Internet and the intranet, are the property of the Company. These instruments must therefore be used in strict accordance with the applicable laws and regulations and with the relevant internal procedures and work instructions.

No improper or inappropriate use of such instruments will be permitted. Improper or inappropriate use includes but is not limited to:

- the circulation or publication of messages with a discriminatory, offensive, defamatory, harmful, vulgar or threatening content;
- unlawfully accessing any electronic or computer system, whether owned by the Company or by a third party;
- the transmission or disclosure of the Company's confidential information without adequate and specific authorisation.

Any recipients who become aware of any violations relating to the use of computer or information systems must immediately report such events to their line managers (if employees) or to their internal contact (if third parties), and to the Supervisory Body as identified pursuant to Italian Legislative Decree 231/01.

6.10. Control processes

Recipients must be aware of the existence of the control procedures, and of the contribution that these procedures make, in terms of reaching the Company's targets and efficiency goals.

The responsibility for guaranteeing an effective system of internal controls is common to all levels of operation; all employees, in the context of their functions, are thus responsible for defining and implementing and for the correct functioning of the controls pertaining to their areas of operation.

The managers, within the scope of their duties, are required to participate in the Company's system of controls and to ensure that their staff do likewise.

6.11. Accounting and management records

All operations and/or transactions must be legitimate, duly authorised and logged and must be traceable, coherent and congruent. There must be adequate documentary proof of each operation so that audits can be conducted to certify the characteristics and reasons for the operations and to enable the identification of the person who authorised, executed, recorded and verified them. The information used in the periodic reports and/or accounts (both general and management accounts) must be based on the principles of clarity, transparency, correctness, completeness and accuracy.

Recipients who become aware of any omissions, falsifications or negligence in the information reported or in the supporting documentation must immediately report such events to their line managers (if employees) or to their internal contact (if third parties), and to the Supervisory Body as identified pursuant to Italian Legislative Decree 231/01.

7. ETHICS, VALUES AND FUNDAMENTAL RULES OF CONDUCT TOWARDS THIRD PARTIES

7.1. Customers

Each Recipient, in the context of their relations with customers and in accordance with internal procedures, must favour maximum customer satisfaction by providing, among other things: comprehensive, accurate and truthful information about the products and services they provide, so that consumers can make informed decisions.

Recipients must not promise or offer payments, goods or other benefits in order to promote or favour the interests of the Burgo Group.

The sole exceptions are small gifts or usual business courtesies of modest value, in cases not prohibited by the internal policies.

Recipients who become aware of any similar conduct must immediately report such events to their line managers (if employees) or to their internal contact (if third parties), and to the Supervisory Body as identified pursuant to Italian Legislative Decree 231/01.

7.2. Suppliers

The selection of suppliers and the determination of purchasing conditions must be based on an objective, transparent assessment that takes into account among other things: price, the capacity to supply and guarantee an adequate service level, and also the honesty and integrity of the supplier.

Recipients may not offer, give or accept gifts, freebies or other items except within the normal course of a courteous business relationship and provided that the gift is of modest value, in accordance with the internal policies.

If a Recipient receives from a supplier an offer of benefits and/or other items different from those indicated above, or if the Recipient becomes aware of an offer or donation made to a supplier, they must immediately report such events to their line managers (if employees) or to their internal contact (if third parties), and to the Supervisory Body as identified pursuant to Italian Legislative Decree 231/01.

7.3. Political organisations and trade unions

As a matter of principle, Burgo Group Companies do not donate to any political party, committee or organisation or trade union.

Where a contribution is considered appropriate in the public interest, the Company in question will determine whether it is permissible in light of current laws.

However, all contributions must be made in strict accordance with the applicable laws and must be adequately recorded.

Recipients must ensure that any involvement in political activity takes place in a personal capacity, in their own free time and at their own expense and in accordance with current laws.

7.4. Press and media

Relations between the Burgo Group and the mass media are the responsibility of the business department expressly designated for that purpose and must be managed in accordance with the Company's communications policy.

All information and communications must be accurate, complete, truthful, transparent and consistent.

The disclosure of false information is strictly prohibited.

Any Recipient who may be contacted by a representative of the media for reasons related directly or indirectly to the Group, must promptly inform the relevant department in order to discuss actions relating to the possible disclosure of information about the Group or about an individual company.

8. RULES OF CONDUCT CONCERNING PREDICATE OFFENCES WITH MOST SIGNIFICANCE FOR THE GROUP

8.1. Criminal offences against the Public Administration

The acceptance of commitments towards the Public Administration and Public Institutions is reserved exclusively to the business departments designated and authorised for that purpose.

All Recipients, based on their own roles and responsibilities, must:

- refrain from promising, offering or giving directly or indirectly to public officials, persons in public office or other employees of the Public Administration or of a Public Institution, whether Italian or from other countries, any payments, goods and/or other benefits in order to promote or favour the interests of the Burgo Group except in the case of customary gifts or benefits of modest value;
- respect, in all relations with public officials, the regular course of the administrative process and the proper functioning of the activities of the Public Administration, with formal and substantial respect for the PA's financial interests;
- ensure and promote, through their own actions, the impartiality of assessment, process and judgement of the Public Administration;
- always provide accurate, complete and truthful information in all declarations, documents or other communications including online communications addressed to the Public Administration;
- guarantee the prompt and accurate fulfilment of all contractual obligations towards the Public Administration in the context of supply relations.

8.2. Computer crimes and unlawful data processing

All Recipients, based on their own roles and responsibilities, must:

- assure and promote the integrity and protection of data and information by guaranteeing individual privileges for data access, consistent with individual roles and responsibilities;
- only use the Company's information system and computer equipment for the purposes and within the limits defined by the Company in relation to the specific activity of each employee.

8.3. Organised crime offences

All Recipients, based on their own roles and responsibilities, must:

- ensure the adequate prevention of the risk of criminal infiltration and promote the use of methods to assess the reliability of any individual or other party who undertakes relations with the Group or with an individual Company;
- ensure that any decision-making process directly or indirectly involving the Group or an individual Company is elaborated and completed with the necessary involvement of multiple people, with the segregation of roles and according to a method that allows the traceability and checking over time of the contributions made by each person involved.

8.4. Crimes against industry and trade

All Recipients, based on their own roles and responsibilities, must:

- promote the use of business practices based exclusively on the principles of good faith, fairness and loyalty and ensure adequate information and fair advertising for all products in order to safeguard the confidence of customers towards the Group;
- comply with current laws on competition and refrain from carrying out any act or commercial practice that could amount to an act of unfair competition or more generally, which conflicts with the above-mentioned laws and regulations.

8.5. Corporate offences

All Recipients, based on their own roles and responsibilities, must:

- provide administrative, accounting and financial data that is precise, complete and verifiable;
- ensure the adequacy and efficacy of the administration and accounting system, which is essential in order to prepare and communicate accurate and complete financial and profit-related data to shareholders, third parties and the market;
- promote the setting-up and use of appropriate instruments to identify, prevent and manage financial reporting risk, fraud and unfair behaviours;
- promote and assure the legality of all acts involved in the planning, taking of decisions and implementation of corporate transactions, both ordinary and extraordinary;
- promptly comply with obligations pertaining to relations with the regulatory authorities, collaborate with them and in any case not impede their functions;
- refrain from promising, offering or giving directly or indirectly any sums of cash or other benefits to any third party other than public officials or persons in public service, with the sole exception of items of low value and in accordance with the usual practices of commerce or courtesy.

8.6. Crimes against the individual

All Recipients, based on their own roles and responsibilities, must:

- assure and promote the protection of individual freedoms as a fundamental right through which human personality expresses itself;
- reject, and commit to combating, the exploitation of labour and child labour, also by refusing to work with third parties who use such forms of labour.

8.7. Crimes committed in breach of health and safety regulations

All Recipients, based on their own roles and responsibilities, must:

- strictly comply with laws in force in relation to health and safety in the workplace by ensuring strict fulfilment of the legal obligations incumbent on each business department;

- commit to providing a safe, healthy workplace for their employees, customers, suppliers, contractors and for the community as a whole and for any other person who may be present in the offices/factories, by paying particular attention to the prevention of accidents and occupational illnesses and to the proper assessment, elimination or – where that is impossible – minimisation of risks;
- seek to continuously improve health and safety performance by setting targets and goals which must be periodically reviewed and targeted, particularly for the prevention of accidents and occupational illnesses;
- commit to respecting the law and all applicable regulations, requirements and voluntary agreements, by cooperating with the authorities and public institutions, local government agencies and trade organisations;
- promote internal and external communications by engaging, consulting and requiring the accountability of workers at all levels, and of anyone else working for the Company, by means of awareness-raising, information and training programmes.

8.8. Receiving stolen goods, money laundering and use of money, goods or benefits of unlawful origin, self-laundering

All Recipients, based on their own roles and responsibilities, must:

- strictly observe the current legal obligations including those on the limitation of the use of cash, and ensure the constant tracking of cash flows;
- refrain from buying and/or (re)-selling goods if there is reason to believe or even only suspect an illegal origin, and refrain from carrying out any processing operation on such goods;
- refrain from using, in any Group activity or process, any financial resources whose origin is or may be illegal.

8.9. Crimes related to the use of non-cash payment systems

All Recipients, based on their own roles and responsibilities, must:

- use, in the execution of financial operations, only the payment instruments legitimately provided to them by the Company;
- order and receive payments only using the instruments and circuits that comply with the highest market safety standards;
- refrain from using, in any Group activity or process, any payment instruments which are or may be illegal, and refrain from altering the functioning of any payment system or device.

8.10. Copyright infringement offences

All Recipients, based on their own roles and responsibilities, must:

- promote the proper use of works of creative design, software programs and databases;
- in their work activities, only use software for which they have a valid licence, or open-source software;
- ensure full compliance with current laws in respect of any content that is directly or indirectly accessible from the website of the Group or of an individual Company.

8.11. Inducement to withhold statements or to make false statements to the judicial authorities

In the event of any investigation or audit by the Public Administration, the behaviour of the Burgo Group has always been and will always be based on the principles of cooperation, non-opposition and transparency.

Therefore, all Recipients, based on their own roles and responsibilities, must:

- assure and promote correct, transparent and cooperative behaviours when dealing with the judicial police or the judicial authorities;
- refrain from inducing anyone, by using violence or threats or by offering or promising money or other benefits, not to make statements or to make false statements to the judicial authorities.

8.12. Environmental crimes

All Recipients, based on their own roles and responsibilities, must:

- assure and promote the protection of the environment as a fundamental asset for the community, by complying strictly with current laws and through the continuous improvement and research of more efficient energy solutions and of eco-sustainable working methods;
- obtain and regularly update any authorisation, certification or permit necessary for the conduct of the Company's activities and strictly comply with the relevant requirements;
- check the possession of these certifications - and where possible compliance with them - by the third parties to whom the Group or individual Companies may entrust environmentally-sensitive activities;
- entrust any analysis, certification and/or preliminary audit or other procedure related to environmental activities to the duly-authorized bodies.

8.13. Employment of third-country nationals without authorised residency

All Recipients, based on their own roles and responsibilities, must:

- work to combat illegal labour and illegal immigration by favouring the integration and training of foreign workers holding a regular permit of stay.

8.14. Tax offences

All Recipients, based on their own roles and responsibilities, must:

- check that the amounts, descriptions and issuing entities on all invoices and other tax records pertaining to the purchase of goods or services correspond to the purchased supplies or services, reject any payment if there is an irregularity, and refrain from using the irregular document for tax purposes;
- check that all data or information relevant for tax or accounting purposes which has been prepared, received from or sent to another department of the Company or of the Group is truthful, complete and can be verified;
- refrain from issuing any invoice or other tax document pertaining to the sale of goods or services that does not faithfully reflect the nature of the supplies or services rendered to a third party, with particular reference to the amount, description and counterparty of the operation;
- ensure that all the tax/accounting documents for which they are responsible are conserved and cannot be altered;
- refrain from promoting or taking part in any simulated operation or other fraudulent activity pertaining to goods belonging to the Company or to another Group company;
- ensure the prompt submission of the Company's tax returns and that there is an accurate indication on the tax returns of all the elements required to determine the tax liability;
- refrain from using any false or non-existent amounts for set-off purposes.

8.15. Trafficking

All Recipients, based on their own roles and responsibilities, must:

- strictly comply with the current laws on customs procedures;
- assure and promote correct, transparent and cooperative behaviour towards the customs authorities;
- refrain from any fraudulent or other behaviour aimed at concealing goods from the payment of customs duty or designed to obtain undue customs allowances or to obtain undue rebates.

8.16. Transnational offences

All Recipients, based on their own roles and responsibilities, must:

- assure and promote correct, transparent and cooperative behaviour in all relations with the judicial police and judicial authorities.