

ANTI-CORRUPTION POLICY

Anti-corruption Policy

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INTRODUCTION

The Engineering Group conducts its business guided by the principles of legality, honesty, integrity, transparency, and respect for the interests of its employees, customers, shareholders, and commercial and financial partners. This commitment adheres to national and international rules, regulations, best practice standards, internal policies, the Group's Code of Ethics, and the Organisation, Management, and Control Model pursuant to Legislative Decree no. 231 of 2001 (hereinafter referred to as the "231 Model").

In alignment with the values expressed in its Code of Ethics, Engineering unequivocally rejects and disavows all forms of corruption, which, in addition to being illegal, act as barriers to sustainable business development and inflict reputational harm on all of the Group's companies.

Therefore, in keeping with the principle of "zero tolerance," the Engineering Group prohibits any conduct that could facilitate or encourage corrupt practices. To this end, the Group has established an internal control system designed to prevent unlawful activities, as well as those instrumental to committing offences.

PURPOSE AND SCOPE

This Policy aims to establish a framework for preventing corruption by establishing the standards and rules of conduct required of all recipients to ensure compliance with the anti-corruption regulations¹.

The Anti-Corruption Policy aims to achieve the following objectives²:

- to prevent and prohibit corruption by ensuring strict adherence to the national and international anti-corruption standards;
- to foster awareness among all stakeholders with regard to the commitment to preventing and combating corruption;
- to safeguard the Group's reputation by promoting loyalty, fairness, integrity, honesty, and transparency in business activities;
- to promote and uphold ethical practices in economic relations;
- to create an integrated control system that is clear and comprehensible, actionable, and easy to monitor, in order to ensure the effectiveness and efficiency of the preventive measures;
- to encourage the use of reporting mechanisms for acts of Corruption, even by third parties engaged in business relations with the Company.

This document was approved by the Board of Directors (hereinafter the "BoD") of the Parent Company, Engineering Ingegneria Informatica S.p.A. (hereinafter "**Engineering**") after being reviewed by the Control, Risk, and Sustainability Committee (CRSC). Its adoption and implementation are mandatory for all Subsidiaries, both in Italy and abroad, subject to approval by their respective Boards of Directors or equivalent bodies, in accordance with the local regulations. Companies directly controlled by the Parent Company must take the steps necessary to adopt this policy by resolution of their respective Boards of Directors (or equivalent governance bodies/functions/roles if no Board of Directors exists). This policy will undergo periodic updates to ensure its ongoing relevance and alignment with the evolving organisational context, the regulatory framework, and the national and international best practices.

¹ For more details on the regulatory references, please refer to the section titled "Regulatory Context."

² To ensure the effectiveness of the objectives outlined above, the document is made widely accessible by being published on the company intranet and the institutional website, in both Italian and English.



For companies where the Parent Company does not hold a controlling interest, Engineering will use its influence (even through its appointed representatives within such Companies) based on reasonable criteria in consideration of the circumstances (e.g. percentage of shareholding or local regulatory framework) to ensure adherence to these principles.

DEFINITIONS AND ACRONYMS

- **Other benefit:** refers not only to money in the strict sense, but also to any advantage that holds economic value or can be leveraged to gain favours, privileges, or undue benefits. This concept is used to identify corrupt practices in which one party (public or private) seeks to influence another through improper incentives.
- **Sensitive Areas:** functions, sectors, or spheres of operation where the nature of the activities performed, methods of interaction with internal or external parties, and the value of decisions taken result in exposure to potential risks of corrupt conduct, incitement to corruption, or situations conducive to forming corrupt agreements;
- **Customer:** a third party that requests products and/or services under a sales contract.
- **Code of Ethics:** the Group's Code of Ethics, which outlines the essential core values forming the corporate culture, and translates them into principles and management policies guiding daily operations. It is adopted by all Group companies.
- **Conflict of interest:** refers to situations where an individual's personal interests (possibly enabled by their role and/or responsibilities) interfere (or could interfere) with the Group's mission. This includes taking "personal" advantage of the Company's economic opportunities or procuring undue benefits for themselves, their relatives or relatives-in-law up to the second degree, spouse, or cohabitants. Conflicts of interest may involve employees, collaborators, or representatives of customers or suppliers with respect to their fiduciary duties toward the Group.
- **Political contributions:** any form of direct or indirect contribution to political parties, movements, committees, political organisations, trade unions, or their representatives and candidates.
- **Bribery:** the act of offering, promising, giving, accepting, or soliciting an undue advantage of any value (economic or non-economic), directly or indirectly, and regardless of location, in violation of the applicable laws as an inducement or reward for an individual to act or refrain from acting in relation to their professional duties.
- **Supplier:** an economic operator (natural person, legal entity, or group) capable of meeting a specific need for the procurement of goods, works, or services.
- **Due Diligence:** a set of checks and audits conducted on Third Parties to verify compliance with Engineering's ethical and anti-corruption principles, and to identify any corruption-related Red Flags.
- **Facilitation Payments:** unofficial payments made to a Public Official to expedite or simplify the performance of routine, non-discretionary duties that already fall within the scope of his/her official duties. Examples include obtaining non-discretionary permits for the conduct of an activity, the completion of customs formalities, or the issuance of visas.
- **Extortion Payments:** payments made to Public Officials under duress, extorted from Engineering personnel through violence or serious, imminent threats to their physical safety or personal security. These payments may only be made to prevent personal harm.
- **Anti-Corruption Compliance Function³ (ACF):** designated for this purpose by the Engineering Board of Directors.
- **Internal Audit Department:** a function that provides independent and objective assurance and advisory services, aimed at enhancing the organisation's effectiveness and efficiency.

³ For the purposes of ISO 37001 compliance, this is referred to as the Corruption Prevention Compliance Function (CPCF).



- **Group Security Department:** among other things, this function is responsible for ensuring the implementation of preventive Fraud Management activities.
- **Human Resources Department:** the Engineering HR function responsible for overseeing personnel management.
- **Engineering Group:** refers to Engineering Ingegneria Informatica S.p.A. and its direct and indirect subsidiaries, both in Italy and abroad.
- **231 Model:** the Organisation, Management and Control Models (pursuant to Italian Legislative Decree no. 231 of 2001) of the Group Companies, approved by their respective BoDs, in order to prevent the commission of the offences laid out in said Decree.
- **UNI ISO 37001:2016 Standard:** an international standard drawn up by the International Standards Organisation for management systems focused on preventing corruption. It specifies the requirements and provides guidelines for establishing, implementing, maintaining, updating, and improving anti-corruption systems.
- **Supervisory Board (SB):** the Supervisory Board of the ENG Group companies, as defined in the Organisation Models of Engineering and its subsidiaries, appointed in accordance with the relevant Legislative Decree.
- **Tax havens:** States or territories characterised by comparatively low or non-existent tax rates, enabling substantial savings for individuals or companies that establish residence or registered offices there, often lacking adequate information exchange mechanisms or equivalent criteria.
- **People:** directors, managers, members of corporate bodies, and employees of Engineering.
- **Public Official:** any individual holding a legislative, administrative, or judicial office in any State, whether by appointment, election, or succession, as well as anyone exercising a public function in any State. This includes positions in public agencies, public enterprises, or public organisations (national or international), officers or agents of international parliamentary assemblies or courts, and candidates for any of the aforementioned positions.
- **Red Flag:** potential risk factors that must be taken into consideration within the context of effective corruption risk management activities.
- **ICRMS:** Internal Control and Risk Management System.
- **Subsidiary:** a company directly or indirectly controlled by Engineering Ingegneria Informatica S.p.A., whether in Italy or abroad.
- **Relevant Parties:** authorities, institutions, and public officials.
- **Stakeholders:** persons or groups that directly or indirectly influence or are influenced by Engineering's activities. These include the variety of stakeholders with whom Engineering interacts daily and with whom it is essential to maintain relationships of mutual trust.



1 ANTI-CORRUPTION FRAMEWORK

The Engineering Group (hereinafter also referred to as the "Group") is steadfast in its commitment to preventing and combating all forms of corrupt practices in its activities. It adheres to a principle of "zero tolerance for corruption", addressing both "active" corruption (offering or promising money or other benefits) and "passive" corruption (accepting or receiving such offers or promises) in dealings with public and private parties alike.

In keeping with this commitment, the Group has adopted an **Anti-Corruption Framework** (hereinafter also referred to simply as the "**Framework**"), which serves as the Group's self-regulatory tool for preventing corruption.

The Framework is an integral component of the Company's Internal Control and Risk Management System (ICRMS), and is structured as a model made up of principles, rules, and organisational documents designed to facilitate the identification, measurement, management, and monitoring of corruption risks. Through the Framework, the Group aims to ensure a systematic and unified approach to corruption prevention while reaffirming its dedication to creating value. This is achieved by promoting and strengthening a culture rooted in integrity, legality, and fairness in all its actions.

The Framework consists of the following documentation:

- the Anti-Corruption Policy, designed to prevent and combat corruption within the Engineering Group, founded on the principle of zero tolerance for corruption. The document:
 - standardises and unifies the Group's principles and control measures for preventing and combating corruption across all Group companies, both in Italy and abroad, within a single framework;
 - raises awareness of the rules and conduct required of Group personnel, wherever they operate (including abroad), as well as third parties with whom the Group establishes professional or business relationships (e.g. suppliers, business partners, consultants).
- the Annexes to the Anti-Corruption Policy, which outline the general control standards and behavioural principles adopted within the Group for carrying out sensitive activities that present corruption risks, in line with the Anti-Corruption Policy and other specific control measures established within the overall ICRMS;
- the Group Code of Ethics, which lays out the rules of conduct applicable to all individuals who, directly or indirectly, collaborate with or act in the interests of the Group in any capacity;
- the Organisation, Management, and Control Model pursuant to Legislative Decree no. 231/2001, for each Group company, where adopted;
- the Whistleblowing Procedure, which describes the process for receiving, analysing, and processing Whistleblower Reports submitted by anyone (stakeholders, employees, or other third parties), including those submitted anonymously;
- the Risk Management Policy, which lays out the roles, responsibilities, and rules for: (i) promoting the integration of risk management within the business processes, in order to ensure consistency among the methodologies and tools for risk management and control; (ii) disseminating a culture of risk management throughout the organisation; and (iii) establishing communication flows for exchanging information related to identified risks;
- the Fraud Risk Management Policy Procedure, which establishes how potential fraud risks to the Group are identified, governed, and managed.

1.1 RECIPIENTS OF THE FRAMEWORK

The Framework's effectiveness is rooted in the full engagement of the company's organisation and all those who interact with it. The Group firmly believes that all employees, collaborators, and individuals who, for whatever reason, establish relationships with the Engineering Group must contribute to risk management and collaborate in implementing the prevention measures.



The Framework's Recipients thus include the Management and Executive Bodies, the Control/Supervisory Bodies, all management, employees, external collaborators (including occasional and/or temporary), and suppliers, and all those who hold permanent or temporary relationships with the Engineering Group, whether directly or indirectly.

1.2 GUIDING PRINCIPLES OF THE FRAMEWORK

➤ **Streamlining and Optimisation**

The Framework promotes an optimisation process aimed at enhancing operational and documentary synergy, avoiding redundancies in control activities while fostering coordination among the actors involved.

➤ **Operational effectiveness and efficiency**

The Framework is geared toward the adoption of selective and actionable controls focused on directly managing risks, with priority being given to key aspects of the business processes.

➤ **Risk-based process approach**

Inspired by a process-oriented approach, the Framework identifies, assesses, manages, and monitors corruption risks over time, taking into account the Company's operational context, business model, and organisational structure. The prevention measures are designed and implemented based on the identified risks and their severity, with the corresponding intervention priorities being established. This activity is conducted systematically, adhering to the principle of traceability, and involves the Senior Management.

➤ **Scalability and modularity**

The Framework is implemented in a scalable and modular manner, progressively integrating additional risk areas, standards of conduct, and initiatives aimed at adapting the existing safeguards, with the goal of achieving an increasingly virtuous management of the corporate activities.

➤ **Actors, roles, and responsibilities**

The Framework clearly establishes the actors, roles, and responsibilities involved in the processes of defining, implementing, updating, and monitoring the Framework, as well as the relative information and coordination flows.

➤ **Expertise**

Individuals with roles critical to the Framework's functioning must not only uphold the ethical values of integrity and professionalism, but must also possess adequate anti-corruption expertise and awareness.

➤ **Training and communication**

Engineering acknowledges the essential role of its personnel in adhering to the Framework's provisions, and is committed to carrying out awareness-raising initiatives, training, and periodic updates. These efforts aim to provide a clear understanding of the corruption risks, the relative controls, and the consequences of non-compliance. The company also recognises the importance of transparently communicating its values and ethical principles, both to employees and external partners, by incorporating appropriate anti-corruption compliance commitments within the relevant contracts.

➤ **Accountability and disciplinary system**

In order to ensure the Framework's application by all the recipients, as well as its effective implementation, an appropriate disciplinary system has been established to enforce proportional sanctions for any conduct that conflicts with the prescribed measures.



2 REGULATORY CONTEXT

External references

The main external regulatory references aimed at preventing corruption are listed below by way of example:

- the Italian Criminal Code, with particular regard to articles 317 et seq.;
- the Italian Civil Code, with particular regard to article 2635 (bribery between private parties) and article 2635 bis (incitement to commit bribery between private parties);
- Legislative Decree no. 231/2001, regulating the administrative liability of legal persons, companies, and associations without legal personality;
- the UNI ISO 37001 international standard of 15 October 2016, drawn up by the International Standards Organisation for management systems focused on preventing corruption;
- International anti-corruption treaties, such as the Organisation for Economic Cooperation and Development (OECD) Convention on combating bribery of foreign public officials in international business transactions and the United Nations Convention Against Corruption;
- the US Foreign Corrupt Practices Act (FCPA) of 19 December 1977;
- the UK Bribery Act of 8 April 2010;
- Any additional anti-corruption regulatory frameworks applicable to the Engineering Group.

Internal references:

The main internal regulatory documents comprising the Corruption Prevention Management System falling under Engineering's Framework include the following:

- the Code of Ethics;
- the Organisation, Management, and Control Model pursuant to Legislative Decree no. 231/2001, adopted by the various Group companies;
- the Whistleblowing Procedure;
- the Group Regulatory System, consisting of the Group Policies, Procedures, and Operating Instructions, which form an integral part of the anti-corruption control measures.

3 BEHAVIOURAL PRINCIPLES AND RULES OF CONDUCT

Adherence to the regulatory references and principles outlined in this Policy is mandatory for all Engineering personnel, Third Parties, Relevant Parties, Customers, Suppliers, and all stakeholders engaged in collaboration or business relationships with Engineering.

Engineering strictly prohibits any conduct that involves corruption, incites corruption, or in any way facilitates corrupt agreements. In particular, the following actions are forbidden:

- offering, promising, giving, paying, or authorising others to give or pay money or other benefits (economic or otherwise) to public officials or private individuals, either directly or indirectly (**active corruption**);
- accepting, or authorising others to accept, money or other benefits (economic or otherwise), or requests or solicitations, from a public official or private individual, either directly or indirectly (**passive corruption**);

in order to:

- induce a public official or private individual to improperly perform any public function or business-related activity, or reward them for having done so;
- influence an official act (or omission thereof) by a public official or any decision in violation of an official duty;



- obtain or secure an improper advantage in connection with business activities; or otherwise violate the applicable laws.

The granting of an advantage for corrupt purposes can take on various forms, including, by way of example, monetary payments, gifts, hospitality, donations, sponsorships, investments, business opportunities, confidential information, or the provision of personal discounts or credits.

Furthermore, in order to prevent unlawful activities, Engineering strictly prohibits, without exception, its People, Third Parties, or anyone acting in its interest from:

- a. converting or transferring money, goods, or other benefits with knowledge or reasonable grounds to believe that they originate from unlawful activities, or engaging in transactions to hinder, conceal, or disguise their unlawful origins;
- b. acquiring, receiving, possessing, concealing, or using money, goods, or other benefits with knowledge or reasonable grounds to believe that they are of unlawful origin, or participating in the purchase, receipt, or concealment of such goods;
- c. participating in any of the aforementioned activities, associating to commit such acts, attempting, instigating, facilitating their commission, or assisting individuals involved in such activities to evade legal consequences.

Political contributions pose a risk of being improperly used to secure or maintain a business advantage. Therefore, as stated in the Code of Ethics, the Engineering Group does not make contributions to political parties, movements, committees, political and trade union organisations, or their representatives or candidates.

Facilitation payments are also strictly prohibited. It is unacceptable for the People, the Engineering Group companies, or Third Parties to make any such payments. As a general rule, it is not permitted to offer, accept, or promise economic advantages or other benefits in order to expedite, favour, or facilitate improper activities. The only exception concerns Extortion Payments made to a Public Official. Such payments must be promptly identified, duly documented, and recorded in the accounting records as part of the company's business events. In particular, the Engineering People involved must submit a report to their hierarchical superiors, the Anti-Corruption Compliance Function, and, upon request, to other control bodies as well, which must include the date, location, and amount paid, and a description of the objective circumstances of violence or serious and imminent threat under which the payment was made.⁴

In addition:

- the activities carried out by or on behalf of Group companies must always ensure compliance with the anti-corruption laws, rules, and regulations applicable to Engineering, in accordance with the Anti-Corruption Policy;
- preventive checks must be carried out in relation to all Third Parties and economic transactions;
- any employee conduct that violates the Anti-Corruption regulatory references will be halted and sanctioned in accordance with the internal Regulatory Instruments concerning human resources;
- action will also be taken (including potential contract termination) against any Third Party that breaches the Anti-Corruption regulatory references or the ethical and compliance commitments outlined in the relevant contracts. Such action may include suspension of performance, termination of the contract, prohibition from conducting business with Engineering, and claims for damages;
- the reporting of any activity that could constitute a possible breach of anti-corruption rules is strongly encouraged;
- any situations that could create or result in a conflict of interest between personal or family economic activities and the duties held by the Engineering People within the structures or bodies to which they belong, as defined by the relevant Regulatory Instruments, must be avoided.

⁴ It should be noted that the use of personal funds or means for such payments is strictly prohibited.

Stakeholders are required to promptly report any actual or potential conflict of interest with Engineering.

The Senior Management is tasked with promoting adherence to the guidelines laid out in the Anti-Corruption Policy, and each manager is responsible for ensuring compliance among their employees by disseminating the policy's principles, and taking measures to prevent, identify, and report potential violations.

4 ROLES AND RESPONSIBILITIES

The Parent Company's Board of Directors approved this Anti-Corruption Policy following a preliminary investigation conducted by the Control, Risk, and Sustainability Committee (CRSC). For ISO37001-certified companies, the individual Boards of Directors also appoint the Anti-Corruption Compliance Function (hereinafter referred to as "ACF").

The ACF:

- is responsible for providing specialised, centralised anti-corruption assistance in line with the Internal Regulatory System;
- has adequate human, financial, and instrumental resources at its disposal;
- has full access to all the organisational documents, data, and information necessary for its control activities held by the Senior Management, which in turn must ensure maximum collaboration and cooperation to support these efforts.

Given the close correlation between Corruption and Fraud, Engineering Group has also established a Fraud Management & Loss Prevention (FM&LP) Function within its Group Security Department in order to ensure the prevention of and an appropriate response to internal, external, and mixed fraud. This function conducts fraud risk assessments and supports the business lines to the extent of its competence. It also carries out investigations independently, upon receiving whistleblower reports, or at the request of the Supervisory Bodies, producing detailed reports and initiating the necessary follow-up actions. In this context, the FM&LP Function may also assist in Due Diligence activities (see chapter 7).

5 RELATIONS WITH RELEVANT PARTIES

In order to prevent unlawful activities linked to interactions with Relevant Parties, Engineering promotes and supports dialogue and active cooperation with such parties (e.g. authorities, institutions, public officials) through relationships rooted in fairness and transparency. All relations with such Parties must strictly comply with the Code of Ethics, this Policy, and the relevant Regulatory Instruments.

In particular:

- the interactions must be conducted with fairness, transparency, and traceability, and handled exclusively by the responsible functions and positions;
- any favours, collusive behaviour, direct or indirect solicitations, or the payment of money or other benefits to Relevant Parties in order to obtain improper advantages for Engineering, its People, or Third Parties — or to induce or reward the improper performance of their roles or influence their decisions — are strictly prohibited;
- traceability of all interactions with Relevant Parties must be maintained at all times, in accordance with the applicable Regulatory Instruments.

The term **Relevant Third Parties** refers to specific categories identified as having a greater corruption risk due to the characteristics of the subject or the activities performed by the same. These include:

- recipients of sponsorships and Contributions: individuals or entities benefiting from sponsorship initiatives, charitable donations typically related to social projects, or contributions in cash, kind, or credits in exchange for membership and/or participation fees;



- consultants and professional service providers, Business Partners, non-employee collaborators: service providers engaged by Engineering to pursue its business activities;
- suppliers of goods and services: entities supplying goods and services, including sub-suppliers, other than those falling under the previous category;
- Third Parties involved in extraordinary transactions: target companies of extraordinary transactions, such as mergers or acquisitions;
- partners in joint ventures: legal entities with which Engineering enters into joint venture agreements and/or establishes stable corporate structures for the joint management of specific businesses or projects;
- candidates for employment: individuals being evaluated for inclusion in the company's workforce.

Relevant Job Positions are defined as:

- managers and employees of the Company who represent or act on behalf of Engineering in activities or relationships with Third Parties where Corruption risks are present;
- managers and other Company employees who are responsible for decision-making functions in processes where Corruption risks are present.

In order to manage relationships with Relevant Third Parties and/or individuals in Relevant Job Positions, Engineering ensures that specific Anti-Corruption Due Diligence activities are carried out (see chapter 7).

6 SENSITIVE AREAS

As part of its efforts to strengthen its Internal Control Risk Management System ("ICRMS"), Engineering has initiated Risk Assessment activities that integrate aspects related to the identification of risks in the areas of **Legislative Decree 231/01, fraud and anti-corruption**. For long-term contracts, regular Due Diligence updates are conducted according to a risk-based approach. Similarly, Due Diligence is required during contract renewals or whenever there are significant changes to the essential elements of the contract.

Engineering has identified its main sensitive areas as the following:

- Selection, recruitment, and management of human resources;
- Management of gifts, hospitality, and entertainment expenses;
- Management of donations, charitable contributions, and sponsorships;
- Management of the procurement of goods and services, including proper contract execution;
- Management of joint ventures, acquisitions, and divestments;
- The Sales/Accounts Receivable Process.

Details on the control measures adopted and the behavioural guidelines to be followed can be found in Annex 1 of this Policy. The list of sensitive areas will be continuously updated based on the results of the risk assessment activities.

7 DUE DILIGENCE

Given the risks outlined in the preceding sections, and in alignment with industry best practices, Engineering conducts preliminary verifications and Due Diligence activities on Relevant Third Parties, Relevant Job Positions, and, where necessary, specific transactions, projects, and activities. This is done according to a risk-based approach and in consideration of the relevant sensitive activity.

Through the structured collection of information and declarations, Due Diligence verifies the ethical and reputational background of Third Parties, as well as the existence of any corruption risk indicators associated with the Third Party and the relative transaction, or rather Red Flags (e.g. verification of the control chain and reputation of involved persons, presence of trust companies in the corporate structure/control chain, politically exposed persons, or involvement in judicial investigations). In the event of Red Flags deemed to be significant in light of the factual circumstances, risk mitigation measures must be taken



for the Third Party and/or the transaction. To this end, the business/support areas and relative Subsidiaries are required to provide feedback to the Anti-Corruption Compliance Function regarding the presence of any Red Flags identified.

The results of the Due Diligence process must always be communicated to the person or body authorising the transaction/contract in order to ensure that they are aware of the critical issues identified, the potential corruption risks associated with the transaction/contract, and any actions proposed to mitigate and control such risks to be implemented in relation to the contractual structure, or during the performance of the contractual relationship.

Engineering ensures that every relationship with Third Parties is formally established in writing, through contracts that (i) contain a commitment to operate in accordance with the principles of the Code of Ethics and the regulatory references designed to protect against Corruption, and (ii) grant Engineering the right to terminate the relationship in the event of a breach of the obligations and commitments entered into, as well as the applicable regulations.

For long-term contracts, regular Due Diligence updates are conducted according to a risk-based approach. Similarly, Due Diligence is required during contract renewals or whenever there are significant changes to the essential elements of the contract.

8 FINANCIAL AND NON-FINANCIAL CONTROLS

The internal control system incorporates financial and non-financial controls to mitigate corruption risks.

For the non-financial controls, please refer to the controls specified in the relevant regulatory documents. With regard to financial controls, Engineering maintains a system of internal controls aligned with the generally accepted accounting principles, including the applicable Regulatory Instruments, in order to minimise the risk of inaccurate accounting entries caused by error or fraud, and to ensure that any such entries having a significant impact on the annual financial statements or interim financial reports will be prevented or promptly identified.

Each structure involved is responsible for ensuring the traceability of the decision-making processes and the preservation of supporting documentation for the activities carried out within its area of competence. This includes documentation supporting payments made and received, in order to allow for timely and accurate accounting registration, the identification of the various levels of responsibility, and the division and segregation of duties for the proper reconstruction of the process itself.

With regard to financial controls, the payments made and received must comply with the contractual provisions.

Without prejudice to the additional control measures envisaged by the internal Regulatory Instruments concerning the selection of counterparties and payment processes, payments may not be requested, made, or received:

- to/from a party other than the contractual counterparty or the designated payee/payor stipulated in the contract;
- to/from numbered bank accounts, in cash, or using other similar instruments, including anonymous or fictitiously named current accounts or savings accounts;
- to a bank account not specified in the contract;
- to/from a third Country that is not the country of the contracting parties or the country of the payee/payor specified in the contract, or that of the contract's performance.

For both incoming and outgoing payments, control and monitoring activities must be conducted on economic transactions involving current accounts opened in so-called Tax Havens or high-corruption countries.

9 WHISTLEBLOWER REPORTS



Engineering has adopted a Whistleblowing Procedure, which encourages and enables Employees and Third Parties to report any attempted, suspected, or actual corrupt actions or violations of this Anti-Corruption Policy, the Code of Ethics, the 231 Model, or, more generally, the Internal Regulatory System, based on reasonable belief or good faith.

In line with this procedure, the Engineering People may not be dismissed, demoted, suspended, threatened, harassed, or discriminated against in any way in their employment due to their engagement in whistleblowing activities.

10 SANCTIONS

Engineering has a zero-tolerance approach to corruption, and will not tolerate any violations of the Anti-Corruption regulatory references. Engineering shall sanction any unlawful conduct identified through internal verification activities or whistleblower reports, whether attributable to Engineering People or Third Parties.

11 TRAINING AND COMMUNICATION

The Engineering People must be informed of the applicable anti-corruption laws and the importance of compliance in order to ensure that they understand the various offences, the risks, the personal and administrative liability for Engineering and the actions to be taken to combat corruption, and the potential sanctions for individuals and legal entities in the event of any violations.

Engineering regularly provides adequate and appropriate training and information to its corporate bodies and employees regarding the application of the 231 Model and anti-corruption issues.

To this end, the training initiatives and periodic updates on Anti-Corruption matters are mandatory for all Engineering employees. Participation in the training and periodic updates is part of the Engineering employees' contractual obligations.

Responsibility for managing the training process lies with the HR function, which has the following duties: (i) planning and implementing the training activities at the request of the relevant functions, (ii) monitoring and tracking the Engineering People's participation in the training courses, and (iii) keeping all the relevant records, in compliance with the labour, privacy, and other applicable laws.

Engineering ensures regular communication to employees on corruption issues, including publishing and updating this Policy on the corporate intranet.

This Policy is also published on the institutional website in both Italian and English.

12 MONITORING, IMPROVEMENT, AND INFORMATION FLOWS

Engineering is committed to the continuous improvement of its activities and results regarding the sustainability, adequacy, and effectiveness of its Anti-Corruption controls.

The company performs activities aimed at detecting and periodically analysing Anti-Corruption risk trends through the performance of specific checks and the analysis of risk indicators to ensure compliance with the regulatory requirements and the effectiveness of the implemented models. Anti-Corruption monitoring activities are planned and carried out based on a risk-based approach, consistent with the methodologies and time frames outlined in the company's Regulatory Instruments.



As part of its Annual Audit Plan approved by the Board of Directors, the Internal Audit Department conducts assurance activities (audit interventions) and consultancy activities regarding the adequacy and effective operation of the first and second levels of control, and, more broadly, the ICRMS as a whole. These activities include verifying compliance with the Anti-Corruption principles laid out in the Internal Regulatory System through targeted audit interventions.

Without prejudice to any relevant events requiring immediate and dedicated information flows, the Anti-Corruption Compliance Function prepares an annual report on the relevant activities conducted during the reporting period, and plans activities for subsequent periods. This Report may constitute an integral part of the Annual Report prepared by the Internal Audit Department, and is aligned with its information flows.

13 ANNEXES

- ENG_Anti-Corruption Policy_Annex 1: annex containing the general control standards and behavioural principles adopted by the Group in the performance of Sensitive Activities in order to address corruption risks.
- ENG_Anti-Corruption Policy_Annex 2: annex detailing the operational and control activities related to the management of gifts, hospitality, and entertainment expenses.