



# CODE OF ETHICS

APPROVED 10 May 2024





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## FOREWORD



# FOREWORD

What is the Code of Ethics?

## Code of Ethics

It is a "Corporate Document that represents the Charter of Moral Rights and Duties that, in a business organisation, defines the ethical-social responsibilities and principles to be adhered to by all participants in the working activities. ... The Code of Ethics highlights the responsibilities that the individual behaviour of those who work within the corporate organisation, i.e. not only executives, middle managers and employees, but also stakeholders, must adhere to.

At the formal level, the corporate Code of Ethics is generally structured into five levels.

The **first level** refers to the general ethical principles that indicate the business mission and the most correct way of achieving it;

the **second level** contains the ethical rules concerning the company's relations with the various stakeholders (consumers, employees, etc.);

the **third level** provides the ethical standards of conduct (moral legitimacy, fairness and equality, protection of the individual, diligence, transparency, honesty, confidentiality, impartiality, environmental protection, protection of health);

the **fourth level** is instead dedicated to the internal sanctions provided for in the event of violations of the contents of the corporate Code of Ethics;

the **fifth level** addresses the means of implementation.

Compliance with the principles of the Code of Ethics is usually entrusted to an Ethics Committee.

The purpose of this document is to foster consumer confidence in the company. ... In Italy ... the Code of Ethics is regulated by the Regulation for the administrative liability of legal entities, companies and associations with or without legal personality, introduced by Legislative Decree no. 231 of 08 June 2001".<sup>1</sup>

<sup>1</sup>Footnotes

<sup>1</sup> Code of Ethics. TRECCANI dictionary

# I INTRODUCTION





# I INTRODUCTION

## **I Introduction**

The Charter of Principles and Values of the EME Posaterie srl corporate complex takes the form of this Code of Ethics.

The main objective is to define the criteria of conduct and to guide all those who are functionally involved in the Organisation's activities. This document is aimed at ensuring that the conduct of the recipients is constantly inspired by the principles of fairness, cooperation, loyalty, transparency and mutual respect.

EME Posaterie srl recognises the fundamental value of social responsibility and ethics in business. This Code of Ethics establishes the moral standards and expectations for all those who collaborate with the company in their various capacities, including employees, customers, suppliers and the community in general.

## 2 General Principles and Code of Conduct



## 2 General Principles and Code of Conduct

### 2.1 Transparency and integrity

#### **2 General Principles and Code of Conduct**

##### **2.1 Transparency and Integrity**

EME Posaterie srl is committed to conducting all its activities with the utmost transparency and integrity. All financial information will be presented in a clear and accurate manner, avoiding any form of fraud or manipulation.

The company recognises the crucial value of clear and honest communication in all its activities and its commitment goes beyond simply complying with regulations, aiming to instil trust and clarity in its stakeholders.

## 2 General Principles and Code of Conduct

### 2.2 Respect for Human Rights

#### 2 General Principles and Code of Conduct

##### 2.2 Respect for Human Rights

EME Posaterie srl respects and supports human rights in every aspect of its operations. It ensures a fair, safe and non-discriminatory workplace, respecting the dignity and diversity of all employees.

Everyone working for EME Posaterie srl plays a well-defined role in the Company, be it as an executive, office worker, department head, manual worker or apprentice, but everyone first must refine their listening skills in relation to their work colleague's observations; this is the only way that constructive dialogue can emerge, allowing many problems to be solved with skill.

EME Posaterie srl recognises the importance of promoting a healthy, safe and sustainable working environment throughout the entire value chain. For this purpose, it implements policies aimed at supporting workers at every level of the organisation.

The company is committed to adopting measures to prevent and counteract any behaviour, expressed in a physical and verbal or non-verbal form, that may offend, overpower and violate human dignity by guaranteeing appropriate assistance and maximum confidentiality

##### 2.2.1 Commitment to Human Rights

EME Posaterie srl recognises and embraces the fundamental principles of human rights as stated in the Universal Declaration of Human Rights and other relevant international instruments.

The company is strongly committed to promoting, protecting and respecting these rights in all aspects of its activities and operations.



## 2 General Principles and Code of Conduct

### 2.2 Respect for Human Rights

This commitment extends to all stages of the value chain, from relations with employees and suppliers to interactions with the local and global communities in which the company operates. Furthermore, EME Posaterie srl is committed to constantly monitoring its practices to ensure full respect for human rights and adopting immediate corrective measures in the event of violations or concerns.

#### **2.2.2 Non-Discrimination and Diversity**

EME Posaterie srl is committed to creating an inclusive and respectful work environment, where everyone is treated with dignity and respect, no matter their race, ethnicity, religion, gender, sexual orientation, disability or any other personal characteristic.

Any form of discrimination is prohibited and will not be tolerated.

#### **2.2.3 Child Labour and Forced Labour**

The Company strongly condemns child labour and forced labour in all forms and manifestations. It is unequivocally committed to ensuring that its operations and supply chains are completely free of such deplorable practices.

For this purpose, particular attention is paid to compliance with national and international laws on minimum employment age. All employees, without exception, must comply with the minimum age established by current regulations, both nationally and internationally, in order to ensure a safe, healthy working environment that respects the fundamental rights of every individual.

## 2 General Principles and Code of Conduct

### 2.2 Respect for Human Rights

#### 2.2.4 Free Association and the Right to Collective Bargaining

The Company respects employees' right to form trade unions, join existing trade unions and engage in collective bargaining. No punitive measures shall be taken against employees who exercise these rights in accordance with the applicable laws.

#### 2.2.5 Health and Safety in the Workplace

The Company is strongly committed to providing a safe, healthy and secure working environment for all employees and collaborators. This commitment takes the form of adopting all measures necessary to prevent accidents in the workplace and to guarantee the health and well-being of all workers. These measures include the implementation of rigorous safety protocols, the provision of adequate protective devices and equipment, and also the promotion of a safety culture that involves and empowers all team members.

The Company undertakes to constantly monitor working conditions and introduce the necessary changes and improvements in order to guarantee a safe and secure working environment for all.

#### 2.2.6 Commitment to Workers' Well-being

EME Posaterie srl recognises the crucial importance of workers in the value chain and is committed to ensuring their well-being and safety.



## 2 General Principles and Code of Conduct

### 2.2 Respect for Human Rights

#### 2.2.6.1 Evaluation of Impacts

The company will conduct periodic evaluations of the relevant impacts on workers along the entire value chain. These evaluations will include aspects such as working conditions, health and safety, and training and development opportunities, as well as social dynamics within the organisation and among its business partners.

#### 2.2.6.2 Identification and Management of Risks

EME Posaterie srl adopts a proactive approach in identifying and managing the risks relevant to workers. Preventive measures will be implemented to mitigate risks related to working conditions, ergonomics, exposure to harmful substances and other factors that could negatively impact the health and well-being of workers.

#### 2.2.6.3 Taking Advantage of Opportunities

The Company recognises that a healthy and safe working environment, coupled with opportunities for professional development and personal growth, contributes to the sustainable success of the company. Therefore, it will manage relevant opportunities for workers, promoting initiatives that favour equity, inclusion and diversity.

## 2 General Principles and Code of Conduct

### 2.2 Respect for Human Rights

#### 2.2.6.4 Training and Continuous Development

The company will invest in continuous training and professional development of workers along the entire value chain. These initiatives are aimed at improving skills, supporting career growth and preparing employees for future challenges in the world of work.

#### 2.2.6.5 Workers' Participation

EME Posaterie srl adopts a proactive approach in identifying and managing the risks relevant to workers. Preventive measures will be implemented to mitigate risks related to working conditions, ergonomics, exposure to harmful substances and other factors that could negatively impact the health and well-being of workers.



## 2 General Principles and Code of Conduct

### 2.3 Management of Corporate Resources

#### **2 General Principles and Code of Conduct**

#### **2.3 Management of Corporate Resources**

EME Posaterie srl orients its entire company management towards the long-term preservation and growth of its assets. With this in mind, the company requires employees to be responsible for protecting company resources and using them in an appropriate manner, adopting correct and responsible behaviour.

Misuse of company assets is not permitted in any way. The above-mentioned assets must be used exclusively for purposes strictly related to the business activity and never for extraneous, unauthorised or unlawful activities.







## 2 General Principles and Code of Conduct

### 2.4 Integrity in Commercial Relations

#### 2 General Principles and Code of Conduct

#### 2.4 Integrity in Commercial Relations

EME Posaterie srl conducts business with integrity and fairness, avoiding unfair business practices and promoting fair competition. EME Posaterie srl respects contractual agreements and honours commitments made with customers, suppliers and business partners.

##### 2.4.1 Relations with Customers

The relations between the Company and its customers must be characterised by a set of fundamental values, including honesty, courtesy, integrity, willingness to help and collaboration. EME Posaterie srl undertakes to provide clear and complete information on its products and services, avoiding any deception or manipulation. These principles are firmly oriented towards preserving competition, guaranteeing adequacy and promoting transparency in business transactions.

In this context, each employee or collaborator is required to model their conduct on the above-mentioned criteria when dealing with customers. This implies the provision, when requested or necessary, of comprehensive and adequate information, avoiding circumvention or unfair practices that could undermine the customer's independence of judgement.

EME Posaterie srl respects the privacy of its customers and protects their personal information in accordance with applicable laws. All communications and transactions will be handled in a secure and confidential manner.

## 2 General Principles and Code of Conduct

### 2.4 Integrity in Commercial Relations

#### 2.4.2 Relations with Suppliers

EME Posaterie srl bases all its business activities on the fundamental values of transparency, respect and courtesy. The Company aims to develop relationships of cooperation and mutual trust. This principle also extends to the entire process of selecting, negotiating and performing contracts for the purchase of goods and services. This process follows clear, assured and non-discriminatory procedures, guaranteeing absolute impartiality, autonomy, transparency and independence of judgement.

EME Posaterie srl undertakes to conduct all commercial transactions with suppliers in a fair, transparent and non-discriminatory manner. The company aims to avoid favouritism or unjustified discrimination and provide clear and accurate information on procurement requirements and processes.

Predetermined criteria should be adopted in the selection of these suppliers, evaluating their technical, economic and asset reliability, as well as their social responsibility and their sharing of EME Posaterie srl's ethical principles. Suppliers are required to ensure the quality of their products and services and to comply with all applicable regulations and standards. EME Posaterie srl works with its suppliers to identify and resolve any quality or compliance issues.

For this reason, EME Posaterie srl undertakes to conduct procurement activities in a responsible manner, taking into account the social, environmental and ethical impacts of the supply chain, promoting sustainable and responsible practices among suppliers.

## 2 General Principles and Code of Conduct

### 2.4 Integrity in Commercial Relations

The company aims to avoid conducting fraudulent and unjustifiably biased negotiations or behaving, even in situations unrelated to the supply relationship, in a way that is motivated by convenience.

EME Posaterie srl respects contractual agreements and agreed payment terms, avoiding unjustified delays or unilateral changes to contracts, and undertakes to avoid situations which may lead to conflicts of interest. If conflicts of interest arise, we handle them in a transparent and ethical manner.

#### 2.4.3 Fairness and Transparency Policy

EME Posaterie srl is strongly committed to conducting its business in accordance with the highest standards of ethics and integrity. In line with this commitment, the company unreservedly condemns any form of bribery, corruption or fraudulent business practices.

##### 2.4.3.1 Bribery and Corruption

EME Posaterie srl categorically prohibits the payment, offer, request or acceptance of bribes in any form. This prohibition extends to any business transaction, contractual negotiation or interaction with external entities, including customers, suppliers, business partners and public authorities. No employee or company representative is authorised to commit or accept bribes, favours, gifts or other forms of personal or business benefits aimed at influencing business decisions or obtaining improper advantages. All employees must promptly report any cases of attempted corruption or requests for bribes to the competent authorities within the company.



## 2 General Principles and Code of Conduct

### 2.4 Integrity in Commercial Relations

#### 2.4.3.2 Fraudulent Business Practices

EME Posaterie srl undertakes to conduct all commercial transactions with suppliers in a fair, honest and transparent manner. We prohibit any form of fraud, falsification, data manipulation, false statements or any other misleading business practices. All employees must provide accurate and complete information in all company communications, including financial reports, contractual documents, advertising and promotions.

Employees are prohibited from involving the company in transactions or operations that violate laws, regulations or company policies.



## 2 General Principles and Code of Conduct

### 2.5 Environmental Sustainability

#### 2 General Principles and Code of Conduct

##### 2.5 Environmental Sustainability

EME Posaterie srl is strongly committed to reducing its environmental impact through the implementation of sustainable practices that reflect its commitment to environmental responsibility. In a continuous effort to improve, the company adopts an ecological perspective that seeks to minimise pollution, conserve natural resources and promote sustainability.

This commitment goes beyond complying with environmental regulations. It is reflected in concrete actions aimed at preserving and improving the environment in which EME Posaterie srl operates. The goal is to create a long-term positive impact, contributing to the health of the planet and promoting environmental awareness among employees, as well as business partners and the surrounding community. In addition, EME Posaterie srl works in close collaboration with suppliers and other partners in the value chain to share the ethical and sustainable standards. The company is committed to choosing business partners that share its values and adopts rigorous evaluation criteria to ensure that suppliers also respect the ethical and environmental standards.

##### 2.5.1 Photovoltaic Systems and Energy Efficiency

EME Posaterie srl has made significant investments to promote environmental sustainability and reduce the environmental impact of its operations. From 2018, the company has installed photovoltaic systems on its facilities located at Via Cocca 21 and Via Corsica 27. These systems are designed to generate clean and sustainable energy, reducing the energy demand from the national grid.

## 2 General Principles and Code of Conduct

### 2.5 Environmental Sustainability

Thanks to the installation of these photovoltaic systems, EME Posaterie srl can significantly reduce CO<sub>2</sub> emissions, thus contributing to the fight against climate change and mitigating the environmental impact of our production activities.

The photovoltaic system represents a clear commitment towards energy sustainability and the company's role in promoting renewable sources of energy.

These investments not only help reduce energy costs and improve operational efficiency, but they also demonstrate the company's commitment to contributing to the well-being of the community and the environment in which it operates.

#### 2.5.2 Conversion to LED lighting

As part of its efforts to promote energy efficiency and reduce the environmental impact of its operations, the Company has taken significant steps in converting the interior lighting of its facilities. All interior lighting has been completely converted to LED technology.

LED technology represents an ecological and sustainable choice for several different reasons. In comparison to traditional incandescent or fluorescent bulbs, LED bulbs consume significantly less energy and last much longer. This leads to significant long-term energy savings and a reduction in greenhouse gas emissions associated with energy production.

The conversion to LED lighting not only allows EME Posaterie srl to reduce our energy consumption and operating costs, but it also has other significant benefits. LED bulbs are known for their high



## 2 General Principles and Code of Conduct

### 2.5 Environmental Sustainability

luminous efficiency, guaranteeing uniform, high-quality lighting throughout the entire facility. Additionally, LED bulbs do not contain harmful substances like mercury, making them a safe and sustainable choice for the environment and the health of employees.

#### 2.5.3 Conversion of Heat Pump Heating System

At the facility located at Via Cocca 21, EME Posaterie srl has taken an important step towards environmental sustainability through the conversion of the heating system. In particular, the traditional gas-powered system was replaced with a series of modern heat pumps (there are currently 6 heat pumps).

Heat pumps represent an innovative and eco-sustainable solution for space heating. As opposed to traditional systems that burn fossil fuels such as gas, heat pumps use renewable sources of energy, such as air, soil or water, to generate heat. This leads to a significant reduction in CO<sub>2</sub> emissions, thus contributing to the fight against climate change.

In addition to the direct environmental benefits, converting to the use of heat pumps also results in an improvement of the overall energy efficiency of the facility. Heat pumps are significantly more efficient than traditional systems, as they are able to produce a greater amount of heat while using less electricity. Furthermore, the adoption of heat pump also contributes to improving the quality of air in and around the facility. Unlike gas-powered systems, which can produce pollutant emissions and agents harmful to health, heat pumps do not emit any direct emissions into the environment, ensuring a healthier and more comfortable working environment for employees and reducing external atmospheric

## 2 General Principles and Code of Conduct

### 2.5 Environmental Sustainability

pollution.

#### 2.5.4 Use of PET Packaging

The new packaging produced by EME Posaterie srl is made exclusively using PET (polyethylene terephthalate), a material known for its reduced environmental impact and the fact that it is easier to recycle than PVC (polyvinyl chloride). This choice reflects the company's commitment towards environmental sustainability and responsible production.

PET is a recyclable, versatile material that can be reused to make new packaging or other products, thus contributing to reducing the amount of plastic waste destined for landfill or incineration. Furthermore, the PET production process requires less natural resources and generates less greenhouse gas emissions compared to PVC, contributing to preserving the environment and mitigating climate change.

In choosing PET for their packaging, EME Posaterie S.r.l. demonstrates their commitment to reducing the environmental impact of their business and to promoting more sustainable production practices. This decision not only reflects the company's values regarding social and environmental responsibility, but also contributes to satisfying the growing demands of consumers who are increasingly more conscious of the environmental impact of the products they buy.

#### 2.5.5 Use of FSC Certified Packaging

The commitment towards sustainability is also reflected in the choice to use cardboard and FSC-certified cardboard

## 2 General Principles and Code of Conduct

### 2.5 Environmental Sustainability

packaging upon request by the customer. This packaging comes from sustainably managed forests, ensuring that forest resources are used in a responsible manner and that rigorous environmental, social and economic standards are respected.

This choice not only promotes a circular economy, in which the materials are reused and recycled, but also contributes to reducing the overall environmental impact of the business. By using FSC-certified packaging, we contribute to preserving natural resources and protecting the forest ecosystems, and, at the same time, promoting more sustainable and responsible production practices.

#### 2.5.6 Waste Management

The commitment to responsible waste management is reflected in the process of preparing and keeping disposal forms. These documents are key for tracking and monitoring the flow of waste within EME Posaterie S.r.l. and actively contribute to the environmental and legal management of waste, ensuring the correct processing of such materials and reducing the environmental impact of the business. The company strives to help and guide its customers in the correct disposal of packaging, providing clear instructions for the correct disposal of waste on the packaging.

## 2 General Principles and Code of Conduct

### 2.5 Environmental Sustainability

#### 2.5.7 Compliance with EC Regulation No. 1935/2004 (MOCA)

The company's policy strives to comply with EC Regulation No. 1935/2004 (MOCA), ensuring the use of non-toxic and food-safe materials. EME Posaterie srl strictly adheres to European regulations and, when required, performs migration tests to verify non-toxicity and the preservation of food properties. This commitment reflects the company's constant commitment to the safety and quality of our food products, ensuring the protection of consumer health.

#### 2.5.8 Use of Energy Consumption Risk Inverters

The installation of inverters on all machinery represents a significant step towards the optimisation of energy consumption within the plants. These devices allow the power output to be dynamically regulated in accordance with the specific needs of each piece of machinery, thus reducing unnecessary energy consumption.

Thanks to this advanced technology, EME Posaterie srl is able to maximise the operational efficiency of our production processes, simultaneously reducing the environmental impact caused by excessive energy consumption.

#### 2.5.9 Periodic Evaluation of Atmospheric Emissions

EME Posaterie srl is constantly engaged in the regular analysis of atmospheric emissions through certified procedures.



## 2 General Principles and Code of Conduct

### 2.5 Environmental Sustainability

This allows us to carefully monitor the environmental impact of our production activities and identify possible areas for improvement. Thanks to these in-depth analyses, EME Posaterie srl is able to adopt targeted measures that further optimise operations and maintain a high standard of environmental sustainability.

### 3 Reporting of Violations



## 3 Reporting of Violations

### 3.1 Management of Reports

#### 3 Reporting of Violations

##### 3.1 Management of Reports

EME Posaterie srl fosters a working environment based on integrity, transparency and mutual respect.

##### 3.1.1 Obligation of Reporting

All employees are required to report any behaviour or practice that they believe fails to comply with the laws, regulations, Code of Ethics or company policies. Such reports may concern cases of corruption, fraud, harassment, discrimination, violations of occupational safety or any other suspicious or improper activity.

##### 3.1.2 Reporting Channels

The company makes several different channels available to employees, through which reports can be made in a confidential and secure manner. These channels include direct access to the chain of command and the option of sending a report via e-mail. Reports can be made anonymously, if so desired.

In particular, anyone who witnesses a violation of the rules and principles of this Code of Ethics is required to inform the HR (Human Resources) Manager or the Administrative Manager, who will then inform Management. In the event of omission, they will be held co-responsible for such violation.

## 3 Reporting of Violations

### 3.1 Management of Reports

#### 3.1.3 Confidentiality and Protection

All reports will be treated with the utmost privacy and confidentiality. The company undertakes to protect those making reports from any form of retaliation, discrimination or unfair treatment following the submission of a report made in good faith.

#### 3.1.4 Management of Reports

Reports will be subject to a prompt, impartial and thorough investigation by the designated person in charge. Based on the investigation results, the necessary corrective actions will be taken and the measures adopted will be communicated to the reporting parties, in compliance with the laws on the protection of personal data and confidentiality of information.

#### 3.1.5 No Retaliation

EME Posaterie srl prohibits any form of retaliation against employees making reports in good faith. Any act of retaliation will be considered a violation of the Code of Ethics.

#### 3.1.6 Training and Awareness

The company undertakes to provide regular training and awareness-raising to employees with regard to the reporting channels available and compliance with regulations and the Code of Ethics.





## 4 Methods of Implementation



## 4 Methods of Implementation

### 4.1 Community Engagement

#### **4 Methods of Implementation**

#### **4.1 Community Engagement**

EME Posaterie srl dedicates significant resources to bring a positive impact on the communities in which it operates, displaying a strong commitment to corporate social responsibility.

Active participation in community initiatives and social projects is reflective of the desire to contribute to the general well-being and growth of the local communities. EME Posaterie srl actively searches for innovative ways to contribute to the improvement of the social and economic conditions of people in our areas of influence, also by actively taking part in charitable activities.

## 4 Methods of Implementation

### 4.2 Compliance with Current Legislation

#### 4.2 Compliance with Current Legislation

EME Posaterie srl strongly undertakes to conduct all its activities in strict compliance with EU and national regulations, categorically rejecting all unlawful practices, even if they could potentially lead to direct or indirect advantages.

The Company unequivocally stresses that the pursuit of a business interest shall not, under any circumstances, constitute grounds for failure to comply with applicable laws, nor shall it condone conduct that is dishonest or contrary to the ethical principles stated in this Code.

All members of the Board of Directors and, in general, all of the Company's employees and collaborators must, in the performance of their respective professional activities, observe the regulations in force, as well as this Code, company procedures and internal regulations, with the utmost diligence and integrity.

## 4 Methods of Implementation

### 4.3 Dissemination of the Code of Ethics and Training

#### 4.3 Dissemination of the Code of Ethics and Training

EME Posaterie srl recognises the importance of disseminating the Code of Ethics, as well as the importance of training, to ensure that all members of the organisation understand and adequately comply with the ethical principles. The Code of Ethics will be made available to all employees, collaborators and other interested parties both electronically and on paper. The company leadership will play a key role in the dissemination and application of the Code of Ethics. They will be responsible for actively promoting the ethical principles and creating an environment that upholds and respects the ethical standards defined in the Code.

EME Posaterie srl is dedicated to cultivating a culture based on integrity, transparency and social responsibility. We invite all stakeholders to share and adopt these principles, thus contributing to creating a business environment that is ethical, sustainable and oriented towards long-term success.

Violation of the rules and principles contained in this Code of Ethics may result in measures such as exclusion from Company Welfare, as well as the disciplinary sanctions provided for by the Regulations and the CCNL (National Collective Bargaining Agreement) being applied.





eme-posaterie.it

EME POSATERIE srl

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**ibidesign**

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