

# Code of Ethics

With this Code of Ethics, Bartoli spa intends to write its own constitutional charter, recalling the fundamental ethical values that inspire the company and to which all employees, internal and external collaborators (consultants, service providers, etc.) must adhere in the performance of their duties and functions. Those associated with the company, to whom this Code is addressed, must commit to demonstrating total moral integrity and sharing the values in the actions undertaken on behalf of the company and to reporting any shortcomings and violations of the Code.

Transparency and moral integrity are, in fact, the basis of Bartoli spa's ethics, as a company without values is a company without value.

With regard to stakeholders, the company guarantees to:

- Provide accurate information on the operations in which it is involved that could influence their decisions.
- Prepare financial statements and all mandatory documents in a clear, transparent, truthful, and correct manner.
- Behave fairly, avoiding conflicts of interest.
- Ensure confidentiality of information received in compliance with privacy regulations.
- Ensure that the activities and conduct of all those who work within the company, or who are in any way connected to it, are carried out in accordance with the values of independence, impartiality, and confidentiality.

## B Mission

We believe that a responsible company plays a strategic role in promoting sustainable growth, which we define as economic and social growth. and environmental. The challenge posed by climate change has defined a clear path for managing and minimizing our impact, working on specific production plans and using specific software to monitor and evaluate our work. Therefore, Bartoli spa's mission is to make sustainability a strategic lever for development in all its forms, committing to increasing the rate of circularity, working to reduce its impact on the environment, and seeking to maximize social benefits in creating value for the community. The economic sustainability policy sees continuous investment in new innovative technologies capable of guaranteeing positive effects on natural capital, mainly through energy and plant efficiency, as a strategic driver. The paper industry is energy-intensive by definition, therefore, we believe it is necessary to combine investments in carbon-neutral alternative energies with a continuous energy efficiency program and to develop a lasting competitive advantage for the company by limiting its environmental impact and thus protecting the ecosystem. In assuming this responsibility, it wishes to involve its suppliers, customers, and employees in order to make and maximize a collective contribution.

## B Vision

The customer is the reason why the company exists. The relationship with customers must be based on transparency and maximum mutual trust. Preventing environmental, health, and safety issues in the workplace and finding solutions for the proper management of environmental and energy issues is the company's vocation.

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## B Ethics in conducting business and corporate activities

With regard to ethics in the conduct of business and corporate activities, the company bases its actions on respect for basic principles such as transparency, responsibility towards stakeholders, clarity of information, integrity, legality, and respect for human dignity.

### EMPLOYEES

Bartoli spa employees are required to respect and promote ethical values and company policies in every area of their work. In particular, they have the following obligations:

- Regulatory compliance: to comply with all applicable laws, regulations, and company provisions, whether relating to the environment, safety, work, anti-corruption, privacy, or any other relevant area.
- Integrity and fairness: act with honesty, loyalty, and transparency, avoiding any behavior that could damage the image, reputation, or interests of Bartoli spa.
- Respect for company resources: use company assets, equipment, information, and data responsibly and diligently, avoiding waste, damage, or misuse. Health and safety protection: strictly observe workplace safety regulations and actively contribute to maintaining a healthy and safe environment for themselves and others.
- Confidentiality: protect the confidentiality of company information and personal data, avoiding any form of unauthorized disclosure.
- Collaboration and respect: maintain working relationships based on mutual respect, avoiding discriminatory behavior, harassment, or any form of violence.

- Reporting: promptly report any violations of the Code of Ethics, improper conduct, or risky situations using the tools provided by the company.

- Continuing education: actively participate in training and refresher courses promoted by the company to improve technical and behavioral skills.

Failure to comply with these obligations may result in disciplinary measures being applied in accordance with internal regulations and the employment contract.

### CONTRACTS, REMUNERATION

The Company ensures that all employees, regardless of gender, age, ethnicity, nationality, religion, sexual orientation, marital status, disability, or personal opinions, receive the same treatment at every stage of their employment. All candidates are evaluated solely on the basis of their skills, qualifications, and aptitude for the role. All selection processes are conducted with absolute transparency and impartiality.

- Training and development: Bartoli spa promotes equal access to professional training and continuous improvement of skills, offering equal opportunities for growth to all staff.

- Personnel management and career advancement: Decisions regarding promotions, job changes, assignments of responsibility, and bonuses are based on meritocratic, transparent, and shared criteria.

- Remuneration and benefits: all employees receive fair remuneration in line with collective bargaining agreements and/or current legislation. Company benefits are distributed fairly, based on objective and non-discriminatory criteria.

- Retirement and termination of employment: the management of retirement and any final phase of the employment relationship is carried out with full respect for the dignity of the worker, with the guarantee of acquired rights and in accordance with legal and contractual provisions.

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## CHILD LABOR, FORCED LABOR

Bartoli spa condemns all forms of child labor, labor exploitation, and human rights violations in the workplace. The company is committed to operating with full respect for human dignity and to adopting responsible practices in all phases of its production activities. In particular, the company is committed to:

- Absolutely prohibit the employment of minors below the minimum age required by national law or, where more restrictive, by international regulations (e.g. ILO Conventions No. 138 and No. 182).
- Do not tolerate any form of forced, compulsory, or compulsory labor, including work imposed under threat, unjustified withholding of documents or wages, or degrading working conditions.
- Prevent any form of exploitation, including excessive working hours, unfair compensation, or tasks that are disproportionate to the physical or psychological capabilities of the person.
- Prohibit physical, verbal, or psychological abuse, harassment, intimidation, or any treatment that undermines the dignity of workers.
- Ensure freedom of choice in employment: every employment relationship must be based on the free and informed consent of the worker.

Bartoli spa adopts verification and control procedures to ensure that there are no conditions of exploitation or child labor within the company or its supply chain. It actively collaborates with suppliers to promote shared ethical standards, requiring compliance with the same principles of legality, transparency, and protection of fundamental human rights.

Therefore, the company wishes to maintain a peaceful working environment in which everyone can work in compliance with current regulations, principles, and shared values. Bartoli spa does not tolerate any form of isolation, abuse, bullying, or harassment for any reason of discrimination, for personal or work reasons, by any employee towards another employee. Any type of discrimination based on differences in language, color, race, faith and religion, political affiliation, nationality, ethnicity, age, gender, sexual orientation, marital status, disability, physical appearance, and

economic and social conditions; granting any privileges related to the reasons listed above is prohibited, except as provided for by current regulations. Therefore, all employees, collaborators, and individuals working on behalf of the company are prohibited from coming to work under the influence of alcohol, drugs, or any other substance that could compromise safety, health, or the ability to perform their duties properly. The use, possession, distribution, or sale of narcotic substances within company premises or during the performance of work activities is strictly prohibited. The company undertakes to carry out ad hoc medical checks on its employees.

## WORKPLACE SAFETY

Bartoli spa recognizes workplace safety as a fundamental value and a strategic objective of its business. For this reason, it is committed to ensuring safe, clean, tidy, and controlled work environments, adopting concrete measures to prevent accidents and protect the physical and psychological well-being of its employees. The Company promotes a culture of internal safety based on awareness, responsibility, and the active participation of all staff. Every employee is called upon to contribute, through correct and careful behavior, to maintaining a safe working environment for themselves and others.

In particular, Bartoli spa is committed to: constantly assessing and managing the risks present within the company environment; providing adequate personal protective equipment and devices that are kept in good condition; ensuring the proper maintenance of plants, machinery, and structures; ensuring the continuous training of workers in safety and emergency procedures; establishing clear procedures for managing critical situations and reporting any hazards. The company pursues the continuous improvement of internal safety conditions through internal audits, updating of preventive measures, and the active involvement of all personnel. The goal is to build a work environment where safety is not only a regulatory obligation but a shared responsibility.

## B Communication and employee involvement

Bartoli spa considers communication between the company and its employees, as well as between employees themselves, to be of fundamental importance, as it contributes to the sharing of values, the exchange of information, and therefore the growth of the company itself. To this end, a series of tools have been adopted to promote communication, such as newsletters, meetings, and regular round tables.

### ENVIRONMENT

Bartoli spa recognizes environmental protection as a fundamental value and an integral part of its mission. The company is committed to reducing the environmental impact of its activities by promoting sustainable and responsible development at every stage of its production and decision-making chain. Bartoli spa is committed to complying with all applicable national and international environmental laws, regulations, and standards. This commitment also includes adherence to voluntary standards and environmental certifications that promote sustainable resource management.

The company takes all possible measures to prevent or reduce environmental pollution, both direct and indirect. This includes optimizing production processes, proper waste management, and the use of cleaner technologies. Bartoli spa promotes the efficient and responsible use of natural resources (energy, water, raw materials), encouraging recycling and reuse wherever possible, and limiting waste in all areas of the company. The company invests in technological innovation and sustainable processes, aiming to reduce CO2 emissions, use renewable energy sources, and develop products with low environmental impact. All employees are empowered and trained on environmental issues in order to promote sustainable behavior both at work and in their daily lives.

Awareness-raising also extends to suppliers and partners, encouraging them to share the same values. Bartoli spa believes in constructive dialogue with all stakeholders, from local institutions to communities, to ensure transparency, participation, and listening with regard to its environmental choices.

The company is committed to continuously improving its environmental performance through regular monitoring, internal audits, measurable objectives, and the adoption of corrective action plans.

## IM Confidentiality

Recipients shall ensure maximum confidentiality regarding news and information constituting company assets in the performance of their duties or functions. Employees are required to maintain the strictest and absolute confidentiality regarding all information relating to the company and its employees, of which they are aware by virtue of their work and role within the company.

This is in order to avoid the disclosure of confidential information relating to the organization, production methods, and any other information whose disclosure could cause damage to the company.

After the termination of their employment, employees must not disclose or make any other unauthorized use of the information acquired within the company.

## Relations with competitors

Bartoli spa considers it counterproductive, in principle, to describe its products on the basis of comparisons with competitors' products.

Bartoli spa promotes its products by focusing on their value and quality, refraining from disparaging the competition in any way.

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If the customer requests comparisons with competitors' services, the company will highlight the advantages of its own products and services, ensuring in every way that any comparison meets the criteria of fairness and correctness. In any case, it is preferable for the customer to evaluate any comparisons between competing services for themselves.



## Customer relations

The company's priority objective is to fully satisfy the needs of its customers, also with a view to creating a solid relationship based on values of fairness, honesty, efficiency, and professionalism.

Bartoli spa also bases its conduct on courtesy and the utmost cooperation in order to guarantee its customers rapid, qualified, competent responses that meet their needs.

The company implements projects and initiatives aimed at strengthening the quality of service provided to customers, improving customer relations, and avoiding arbitrary discrimination in terms of customer satisfaction, including through the management of customer complaints and reports.



## Relationships with suppliers and consultants

Bartoli spa manages the purchase of goods and services according to principles of transparency and fairness, rejecting any mechanism that could be discriminatory towards certain parties.

For this reason, predetermined criteria are used for the selection, evaluation, and management of suppliers, taking into account their technical, economic, and financial reliability. The company will not enter into commercial relationships with suppliers who do not comply with applicable laws and do not protect fundamental human rights and the environment. Furthermore, adherence to the above principles is ensured

by behaviors and procedures that govern the stages of negotiation, contract signing, control over goods and services provided, and finally, by the maintenance and periodic updating of a "Register of Suppliers."

### COMMITMENT AGAINST CORRUPTION

Bartoli spa adopts a zero-tolerance policy towards corruption, actively engaging in the prevention and combating of all forms of illegal activity, in Italy and abroad, such as undue favoritism, collusive behavior, or requests for personal and professional advantages, whether direct or through third parties. Therefore, it is strictly forbidden to offer, promise, or provide money, gifts, or other benefits to anyone—including public officials—with the aim of obtaining or maintaining a business deal, speeding up administrative procedures, or acquiring undue advantages in the conduct of business activities.

Similarly, it is forbidden to accept gifts, benefits, or other advantages that could influence decisions or behavior contrary to Bartoli's ethical principles or applicable regulations.

Furthermore, the company requires the utmost accuracy in the keeping of accounting and administrative records, so that every transaction is documented in a transparent, truthful, and complete manner. Any omission or falsification – even if not intended for corruption – constitutes a violation of this Policy and may result in serious consequences, including legal and tax consequences.

The company has made a whistleblowing service available on its website <https://wb.bartolispa.it/#/>, which is accessible to anyone and guarantees anonymity.