Rosval Srl (hereinafter simply referred to as Rosval) is a metalworking company that produces special and standard screws through cold forming and thread-rolling processes.
The activity takes place at the operational headquarters in Nibionno (LC) I-23895 Via Cadorna 53.

In carrying out its business, Rosval, in addition to complying with the laws and regulations in force in all the countries in which it operates, intends to observe high ethical standards in the daily conduct of its work: these standards, and their inspiring principles, are collected in this “Code o” (hereinafter, “Code”).
The Code is a tool that complements the rules of conduct established by lawmakers: simple compliance with the law, while fundamental, is often insufficient for Rosval, which requires that all corporate decisions and the conduct of its staff be based on ethical rules, even when they are not codified by law.
The terms “people” and/or “staff” refer to all the collaborators who work at Rosval, or for it: employees, directors and collaborators in various capacities.
The Code expresses the ethical commitments and responsibilities assumed by those who, in various capacities, collaborate in the achievement of Rosval's objectives, towards all those who, collectively, are defined by the term Stakeholders, as they bear interests linked to Rosval's activities.
Everyone who works at Rosval is required to always act in accordance with the provisions contained in this Code of Conduct.
Particular attention is required of Directors and other Managers, as well as members of the Supervisory Body, who are responsible for overseeing the Code's implementation and ensuring its updating. These individuals are required to ensure that the principles adopted are consistently applied and to maintain behavior that sets an example for employees and collaborators.
The Code is available to customers, suppliers, and other third parties who interact with Rosval. In particular, it is brought to the attention of third parties who receive assignments from Rosval or who have long-term relationships with it, formally inviting them to respect its principles and standards of conduct in their relationships with Rosval.

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5.0 FINAL PROVISIONS

1.0 GENERAL PRINCIPLES

The principles listed below are considered fundamental, and Rosval is committed to respecting them with everyone.
On the other hand, Rosval expects these principles to be respected by all subjects, internal and external, who have relationships of any kind with Rosval itself.

1.1 Compliance with laws and regulations

Rosval operates in strict compliance with the law and ensures that all its personnel act accordingly: people must behave in accordance with the law, regardless of the context, activities they carry out, and the countries in which they operate.
This commitment must also apply to consultants, suppliers, customers and anyone who has dealings with Rosval.
Rosval will not initiate or continue any relationship with anyone who does not intend to align themselves with this principle.

1.2 Integrity of behavior

Rosval is committed to creating and providing quality products and/or services and to competing on the market according to the principles of fair and free competition and transparency, maintaining proper relationships with public, governmental, and administrative institutions, with citizens, and with third-party companies.
Everyone is required to operate, in any situation, with integrity, transparency, consistency and fairness, conducting every business relationship with honesty.

1.3 Rejection of any discrimination

In decisions that affect relationships with its stakeholders (customer selection, relationships with capital owners, personnel management and work organization, supplier selection and management, relationships with the surrounding community and its representative institutions), Rosval avoids any discrimination based on the age, gender, sexuality, health status, race, nationality, political opinions, and religious beliefs of its interlocutors, whether internal or external to the organization.

1.4 Enhancement of human resources

Rosval recognizes that human resources are a key factor in its development, and therefore ensures a safe working environment that facilitates the completion of work and enhances the professional skills of each individual.
The work environment, inspired by respect, fairness, and collaboration, must allow for the involvement and empowerment of people, with regard to the specific objectives to be achieved and the methods for pursuing them.
Human resources management is based on respect for the personality and professionalism of each individual, ensuring their physical and moral integrity. Rosval's personnel must always conduct themselves with respect for those they come into contact with, treating everyone equally and with dignity.
Rosval rejects any form of forced labor, or labor performed by people under the age of sixteen, and does not tolerate human rights violations.

1.5 Equity of authority

In managing contractual relationships that involve the establishment of hierarchical relationships, Rosval is committed to ensuring that authority is exercised with fairness and correctness and that any form of abuse is avoided. In particular, Rosval guarantees that authority does not result in the exercise of power that undermines the dignity and autonomy of the individual.
These values must be safeguarded in any case, when making choices regarding the organization of work.

1.6 Health, safety and environmental protection

Rosval intends to conduct its activities and make its investments in a socially responsible and environmentally sustainable manner.
Rosval also works to ensure complete and comprehensive communications with the community, taking care to disseminate accurate and truthful information regarding its activities.

1.7 Avoid engaging in unethical behavior
The behavior of anyone, individual or organization, who seeks to appropriate the benefits of the collaboration of others by exploiting a position of power is unethical and encourages the adoption of hostile attitudes towards Rosval.

1.8 Fairness in contracts
Contracts and work assignments must be performed as knowingly agreed upon by the parties: Rosval undertakes not to exploit the ignorance or incapacity of its counterparties.
Furthermore, in existing relationships, it must be ensured that anyone acting in the name and on behalf of Rosval does not attempt to take advantage of contractual loopholes or unforeseen events to renegotiate the contract with the sole purpose of exploiting the position of dependence or weakness in which the interlocutor finds himself.

1.9 Protection of competition
Rosval intends to protect the value of fair competition, refraining from collusive behavior and abuse of position.
Therefore, all parties operating in any capacity with Rosval will not be able to participate in agreements that conflict with the rules governing free competition between companies.

1.10 Valuation of the investment in Rosval
Rosval strives to ensure that its economic/financial results are such as to safeguard and increase the value of its capital, in order to adequately remunerate the risk that its capital holders assume.
Rosval also creates the conditions for informed participation of capital holders in decisions within their jurisdiction: to this end, it promotes equal information and, furthermore, protects the general interest of all capital holders from actions brought by individuals seeking to assert their particular interests.

1.11 Transparency and completeness of information
Rosval is required to provide complete, transparent, understandable, and accurate information so that, when establishing relationships with the company, stakeholders are able to make independent, informed decisions regarding the interests involved, the alternatives, and the relevant consequences.
In particular, when drafting any contracts, Rosval takes care to specify to the contractor the behavior to be adopted in all foreseen circumstances, in a clear and comprehensible manner.

1.12 Protection of personal data
Rosval collects and processes personal data of customers, shareholders, collaborators, employees, and other individuals and legal entities.
Such data consists of any information that serves to identify, directly or indirectly, a person and may include sensitive data, such as that revealing ethnic or racial origin, political orientation, health status, or sexual orientation.
Rosval undertakes to process such data within the limits and in compliance with the provisions of current privacy legislation, with specific reference to Legislative Decree 196/2003 and subsequent amendments (Privacy Code) and related annexes.
Rosval personnel who, as part of their work duties, process sensitive or non-sensitive data must always proceed in compliance with the aforementioned legislation and the operating instructions provided by Rosval itself.

1.13 Processing of information
Rosval processes stakeholder information in a manner that respects the confidentiality of interested parties.
In particular, Rosval:
- defines an organization for the processing of information that ensures the correct separation of roles and responsibilities
- classifies information according to increasing levels of criticality and adopts appropriate countermeasures at each stage of the treatment
- subjects third parties involved in the processing of information to the signing of confidentiality agreements

2.0 PRINCIPLES OF CONDUCT TO WHICH STAFF MUST FOLLOW

All employees, administrators, and collaborators must observe the provisions issued by Rosval with discipline and honor, conforming their conduct to the principles of good conduct and impartiality of their actions.
Each person carries out their duties in compliance with the law, pursuing the interests of Rosval without abusing their position or powers.

Rosval employees must also respect the principles of integrity, fairness, good faith, proportionality, objectivity, transparency, equity, and reasonableness. They must act independently and impartially, abstaining from conflicts of interest and making the best use of the tools and time available, assuming all responsibilities associated with their duties.

Rosval employees do not use the information, assets, or equipment they have at their disposal in carrying out their assigned duties or tasks for personal purposes.
Each person neither accepts nor makes, for themselves or others, pressure, recommendations, or reports that could harm Rosval or provide undue advantages to themselves, Rosval, or third parties; each person rejects and does not make promises or undue offers of money or other benefits.

Rosval employees ensure maximum confidentiality regarding news and information constituting company assets or inherent to Rosval's activities, in compliance with the law, current regulations, and internal procedures.
Furthermore, Rosval people are required not to use confidential information for purposes unrelated to the exercise of their business: for example, to engage in illegal insider trading.

For further details on this topic, please refer to the specific document ID C5 A2-a “Employee Code of Conduct” available for inspection at Rosval offices.

3.0 CRITERIA OF CONDUCT ADOPTED BY ROSVAL

3.1 Staff Relations

3.1.1 Staff selection

The evaluation of the personnel to be hired is carried out based on the correspondence of the candidates' profiles with those expected and with the company's needs, respecting equal opportunities for all interested parties.
The information requested is strictly related to the verification of the aspects required by the professional and psychological aptitude profile, while respecting the candidate's privacy and opinions.
The personnel department adopts appropriate measures in its selection process to avoid favoritism and facilitation of any kind.

3.1.2 Establishment of the employment relationship

Staff are hired under regular employment contracts; any form of irregular work is not tolerated.
Upon establishing the employment relationship, the person receives accurate information regarding:
- characteristics of the function and tasks to be performed
- regulatory and remuneration elements
- rules and procedures to be adopted in order to avoid possible health risks associated with work activities

Such information is presented to the individual in such a way that acceptance of the assignment is based on an actual understanding of its content.

3.1.3 Personnel Management

People are Rosval's main resource.
For this reason, Rosval places particular attention on the valorization of the individual and the professional growth of people, on a purely meritocratic basis.
Rosval is committed to protecting the moral integrity of people, guaranteeing the right to working conditions that respect their dignity.
Everyone should be treated with the same respect and dignity and have the right to the same opportunities for professional and career development.

Rosval avoids any form of discrimination against its staff.
In personnel management and development processes, as well as during the selection phase, decisions are made based on the correspondence between expected and actual profiles and/or on merit considerations.
Access to roles and responsibilities is based on skills and abilities; furthermore, consistent with overall work efficiency, flexible work arrangements are encouraged to accommodate pregnant women and those caring for children.
The assessment of individuals is carried out in a comprehensive manner, involving managers, personnel functions, and, where possible, individuals who have had contact with the individual being assessed.

3.1.4 Integrity and protection of the person
Rosval protects workers from acts of psychological violence and combats any discriminatory attitude or behavior, or any behavior that may offend people's sensibilities.
Rosval undertakes not to discriminate or harass its staff in any way.
The achievement of individual objectives must be evaluated fairly, establishing clearly stated criteria to be used to assess people's capabilities and contributions; the results achieved must be adequately recognized.
All people, in the context of their activities and relationships, are required to respect these principles and to collaborate with Rosval to protect them.
Any reports of discriminatory acts must be forwarded immediately without fear of any kind of retaliation.
Anyone who believes they have been harassed or discriminated against based on their age, sexuality, race, health, nationality, political opinions, religious beliefs, or other factors can report the incident through the dedicated channels.
Rosval does not tolerate any act of discrimination or harassment: individuals who engage in such acts will face disciplinary action, up to and including dismissal.
Disparities are not considered discrimination only if they are justified, or justifiable, on the basis of objective criteria.

For further details on this topic, please refer to the specific documents available for inspection at the Rosval offices:
- ID C5 A2-c1- Corporate Social Responsibility - Whistleblowing Policy
- ID C5 A2-c2 - Corporate Social Responsibility - Information for Employee Whistleblowers
- ID C5 A2-c3 - Corporate social responsibility - Internal whistleblowing procedure

3.1.5 Valorization and training of resources
Rosval fully utilizes and leverages all the professional skills within the organization, leveraging available resources to foster employee development and growth: for example, job rotation, mentoring with experienced staff, and experience leading to positions of greater responsibility.
Training is assigned to groups or individuals, based on specific professional development needs.
Institutional training is provided at specific times in the individual's corporate career (for example, new hires are given an introduction to Rosval's activities), as well as recurring training for operational staff.

3.1.6 Managing people's working time
Rosval values people's working time, requiring performance consistent with their duties and work organization plans.
It constitutes an abuse of a position of authority to request, as a duty to a hierarchical superior, services, personal favors, or any behavior that constitutes a violation of this Code of Conduct.

3.1.7 People involvement
Staff involvement in the performance of their work is ensured, including by providing opportunities for participation in discussions and decisions that are instrumental in achieving company objectives.
People must participate in such moments with a spirit of collaboration and independent judgment.
Listening to various points of view, consistent with company needs, allows managers to make final decisions; however, staff must always contribute to the implementation of established activities.

3.1.8 Interventions on work organization

In the event of work reorganization, the value of human resources is safeguarded by providing, where necessary, training and/or professional requalification actions.

Rosval therefore adheres to the following criteria:

- the burden of work reorganization must be distributed as evenly as possible among all people, consistent with the effective and efficient exercise of the activity.
- in the event of new or unexpected events, which must in any case be explicitly disclosed, the person may be assigned to different tasks than those previously performed, taking care to safeguard his/her professional skills

3.1.9 Safety and health

Rosval is committed to providing a work environment that protects the health and safety of its staff by promoting and consolidating a culture of safety, developing risk awareness, and promoting responsible behavior among all employees.

Rosval also works to protect the health and safety of its workers, especially through preventive measures.

Rosval's goal is to protect its human resources by constantly seeking the necessary synergies not only internally but also with suppliers, companies, and customers involved in Rosval's activities.

All personnel are required to comply with internal rules and procedures regarding risk prevention and health and safety protection, and to promptly report any deficiencies or failure to comply with applicable regulations.

Rosval adopts the general measures for the protection of health and safety at work prescribed by the legislation, with particular reference to the provisions of Legislative Decree 81/2008 and subsequent amendments.

3.1.10 Privacy Policy

In processing the personal data of its staff, Rosval complies with the provisions of Legislative Decree 196/2003 and subsequent amendments , containing the Personal Data Protection Code.

For further details on this topic, please refer to the specific documents available for inspection at the Rosval offices:

- ID C7-D A6 - Information on the processing of personal data – External
- ID C7-D A8 - Information and consent to the processing of personal data - Internal

3.1.11 Illicit compensation, gifts, entertainment expenses

Rosval personnel are prohibited from accepting or receiving any gift, bonus, or other favor with more than a nominal monetary value from suppliers, customers, or other entities with which they have an ongoing business relationship.

In particular, people must not accept gifts and services that could influence the actions they take in carrying out their work duties.

Individuals will also do everything in their power to communicate to Rosval's business partners their unwillingness to accept gifts or other benefits.

The above cannot be circumvented by resorting to third parties.

Rosval personnel who receive gifts or benefits other than those permitted under the applicable provisions are required to notify the Rosval function designated by established procedures, which will assess their appropriateness and notify the sender of Rosval's policy on the matter.

3.1.12 Participation in antisocial and criminal activities

Rosval strongly denounces antisocial and criminal processes and activities and declares his firm intention to have no part in such phenomena.

Rosval personnel are prohibited from engaging in any kind of relationship with organizations and elements involved in antisocial and criminal activities that threaten society or the lives of citizens.

When faced with extortionate demands from antisocial and criminal individuals, people will refuse any compromise and will refrain from paying out money or other services.

Instead, they will immediately inform their managers, for the necessary consultations with the General Directorate - DG of Rosval.

3.2 Customer Relations

3.2.1 Impartiality

Rosval is committed to not arbitrarily discriminating against its customers.

3.2.2 Contracts and communications to customers

Rosval contracts and communications to customers must be:

- clear and simple, formulated in a language as close as possible to that normally used by the interlocutors
- compliant with current regulations, so as not to constitute evasive or otherwise unfair practices
- complete, so as not to overlook any element relevant to the customer's decision

3.2.3 Staff behavioral style towards customers

Rosval's customer-facing approach is characterized by helpfulness, respect, and courtesy, fostering a collaborative and highly professional relationship.

3.3 Relations with suppliers

3.3.1 Choice of supplier

Purchasing processes are geared towards maximizing Rosval's competitive advantage, providing equal opportunities to suppliers, and promoting fairness and impartiality. Supplier selection and the determination of purchasing conditions are based on an objective assessment of the quality and price of the goods or services, as well as guarantees of assistance and timeliness.
Rosval is committed to implementing all necessary procedures and actions to ensure maximum efficiency and transparency in the purchasing process, in order to:

- not to preclude anyone, in possession of the required requisites, from competing for the stipulation of contracts, adopting objective and documentable criteria in the selection of the shortlist of candidates
- ensure competition based on objective data in supplier selection procedures
- implement a separation of roles within the various phases of the overall purchasing process, while also maintaining traceability and documentation of the choices made

In any case, Rosval reserves the right to request that suppliers certify the following requirements:

- appropriately documented availability of resources, including financial ones, organizational structures, project capabilities and resources, know-how, etc.
- existence and effective implementation, where Rosval specifications so require, of management systems certified by third parties or verified by second parties

3.3.2 Integrity and independence in relationships

Rosval constantly monitors supplier relationships, including those relating to financial and consulting contracts.
The signing of a contract with a supplier must always be based on extremely clear relationships, avoiding any forms of dependency where possible.

3.3.3 Protection of ethical aspects in supplies

The supplier selection and evaluation process is based on objective sustainability criteria, requiring compliance with ESG (Environmental, Social and Governance) standards throughout the supply cycle.
In this context, suppliers and commercial partners are chosen not only on the basis of qualitative and economic excellence, but also by privileging those who share the commitment to environmental protection and social responsibility.
Rosval promotes a sustainable value chain, requiring and incentivizing suppliers to adopt ethical practices, reduce environmental impact, and respect human and labor rights.

3.4 Relations with Public Administrations

The term Public Administration refers to any person, entity, or interlocutor who can be classified as a public official or person in charge of a public service, who operates on behalf of the Public Administration, whether central or local, or of public supervisory authorities, independent authorities, community institutions, or private partners who are concessionaires of a public service.

3.4.1 Fairness and loyalty

Rosval intends to conduct its relationships with the Public Administration with the utmost transparency and ethical conduct. These relationships, which must comply with current legislation, are guided by general principles of fairness and loyalty, so as not to compromise the integrity of either party.

Staff must refrain from any behavior that could undermine the impartiality and independence of judgment of the Public Administration.

When carrying out transactions and maintaining relationships with the Public Administration, individuals must ensure maximum transparency and traceability of relevant information.

In the event that Rosval needs to avail itself of the professional services of Public Administration employees, as consultants, current legislation must be complied with.

Where, under current legislation, individuals apparently external to Rosval may be considered Rosval's long arm, it is appropriate that the principles contained in this Code be extended to them as well.

If Rosval uses a consultant or a "third party" to represent it in its relations with the Public Administration, it must be provided that the same guidelines that also apply to Rosval employees apply to the consultant and his staff or to the "third party".

In any case, Rosval shall not be represented, in its relations with the Public Administration, by a consultant or a third party when this may create conflicts of interest.

3.4.2 Gifts, gratuities and benefits

No Rosval person may give money or offer financial or other types of benefits to members of the Public Administration for the purpose of obtaining positions or other advantages, whether personal or for Rosval.

No form of gift is permitted that could be interpreted as exceeding normal commercial or courtesy practices, or in any case aimed at obtaining preferential treatment in the conduct of any activity connected to Rosval: in particular, any form of gift to Italian or foreign public officials, or their family members, that could influence their independence of judgment for the purpose of obtaining more favorable treatment or undue benefits or advantages of any kind is prohibited.

A gift is any type of benefit: not just goods, but also, for example, free participation in conferences, the promise of a job offer, and so on.

In those countries where it is customary to offer gifts to customers or others, it is possible to do so when these gifts are of an appropriate nature and of modest value, but always in compliance with the law.

However, this should never be interpreted as a search for favors.

The above cannot be circumvented by resorting to third parties: in this regard, acts of corruption are considered not only illicit payments made directly by entities, or by their employees, but also illicit payments made through persons acting on behalf of such entities, both in Italy and abroad.

Rosval refrains from hiring, as its employees or consultants, former public administration employees, or their relatives, who have personally and actively participated in a business negotiation, or who have contributed to endorsing requests made by Rosval to the public administration, for a period of at least two years, starting from the conclusion of the deal, or from the forwarding of the request by Rosval.

In any case, Rosval refrains from practices that are not permitted by law, commercial practices, or the ethical codes of the companies and entities with which it has relationships.

Gifts offered, except those of negligible value, must be adequately documented to allow for verification and authorization by the department manager, who will provide prior notification to the relevant Rosval function.

Copies of relevant documentation (e.g. transport document) must be kept in a special binder.

If a Rosval employee receives explicit or implicit requests for benefits from a member of the Public Administration, except in the case of commercial gifts of modest value, they must immediately inform their superior or the person to whom they report, so that appropriate action can be taken.

3.4.3 Initiatives that Rosval can take

Rosval, if it deems it appropriate, may support programs of public entities aimed at achieving utilities and benefits for the community, as well as the activities of foundations and associations, always in compliance with current regulations and the principles of this code.

If Rosval wishes to make donations in cash, equipment, or goods, a specific procedure is formalized. The key features of these are listed below:

 Rosval must prepare and send to the beneficiary body of the Public Administration a communication, in which it expresses its intention to donate a sum of money, equipment or goods
 the beneficiary PA body will follow the legislation in force for the purposes of implementing the donation
 Rosval, having taken note of the acceptance, will provide all the details of the donation itself and will arrange the legal formalities.

3.5 Relations with the community

3.5.1 Economic relations with political parties, trade unions and associations

Rosval does not finance (alternatively, it reserves the right to finance, within the limits of legally permitted amounts) political parties, whether in Italy or abroad, their representatives or candidates, nor does it sponsor conferences or events that have an exclusive political propaganda purpose (alternatively, it reserves the right to sponsor conferences or events, which have an exclusive political propaganda purpose, within the limits of legally permitted amounts).
Rosval strictly refrains from subjecting itself to any pressure, direct or indirect, from political figures: for example, it does not accept referrals for hiring purposes, nor does it enter into consultancy contracts with similar purposes.
Rosval does not make contributions to organizations with which a conflict of interest may arise (for example, trade unions).
However, it is possible to cooperate, including financially, with these organizations for specific projects, in compliance with the following conditions:
 clear and documented allocation of resources
 express authorization from the relevant functions within Rosval

3.5.2 Contributions and sponsorships

Rosval may accept requests for contributions limited to proposals from entities and associations that are declared non-profit, have regular statutes and articles of association, are of high cultural or charitable value, or involve a large number of citizens.
Sponsorship activities, which may concern social, environmental, sports, entertainment, and art themes, are intended only for events that offer guaranteed quality or for which Rosval can collaborate in the planning, ensuring originality and effectiveness.
When choosing which proposals to accept, Rosval pays particular attention to any possible personal or corporate conflicts of interest: for example, family relationships with the interested parties or ties to organizations that could, due to the tasks they perform, in some way favor Rosval's activity.
To ensure the consistency of contributions and sponsorships, their management is regulated by a specific procedure.

3.6 Dissemination of information

3.6.1 External communication

Rosval's communications with its stakeholders are based on respect for the right to information; under no circumstances is it permitted to disseminate false or biased news or comments.
All communications comply with laws, regulations, and professional conduct practices and are conducted with clarity, transparency, and timeliness, safeguarding, among other things, information that influences the price of financial instruments (price-sensitive information) and industrial secrets.
Any form of pressure or gaining favorable attitudes from the media is prohibited.
All press releases are available on the Rosval website for maximum accessibility.
To ensure completeness and consistency of information, Rosval's relations with the mass media are reserved exclusively to the designated functions.

4.0 APPLICATION MECHANISMS OF THE CODE OF CONDUCT

4.1 Dissemination and communication

All Rosval employees must be in possession of the Code of Conduct, know its contents and comply with its provisions.
Rosval is committed to disseminating the Code of Conduct, using all available means of communication and opportunities, such as the company website www.rosval.it, information meetings, and staff training.
To ensure a correct understanding of the Code, the Human Resources function prepares and implements, also based on the indications of the Supervisory Body, a training plan aimed at promoting awareness of the principles and ethical standards.
Training initiatives vary depending on the role and responsibilities of individuals.
It is everyone's responsibility, particularly management, to include the contents of the Code in training programs and to reference it in all company procedures, policies, and guidelines.

4.2 Reporting problems or suspected violations

Anyone who becomes aware of, or reasonably believes that there has been a violation of this Code, a specific law, or company procedures has a duty to immediately inform their manager.
For further details on this topic, please refer to the specific documents available for inspection at the Rosval offices:
- ID C5 A2-c1- Corporate Social Responsibility - Whistleblowing Policy
- ID C5 A2-c2 - Corporate Social Responsibility - Information for Employee Whistleblowers
- ID C5 A2-c3 - Corporate social responsibility - Internal whistleblowing procedure

4.3 Disciplinary measures following violations

The provisions of this Code are an integral part of the contractual obligations assumed by personnel (see Articles 2104 and 2105 of the Italian Civil Code, which establish obligations of diligence and loyalty of the employee towards his or her employer), as well as by parties having business relationships with Rosval.
Violation of the principles and behaviors set forth in the Code of Conduct compromises the relationship of trust between Rosval and those responsible for the violation, be they directors, employees, consultants, collaborators, customers, or suppliers.
Violations will be prosecuted by Rosval, as follows:
- as regards employees, through the methods established by law
- as regards consultants, collaborators, clients and suppliers, specific methods of termination of the contractual relationship will be activated. A useful tool for this purpose could be the inclusion of express termination clauses in supply or collaboration contracts (agency, partnership, procurement, etc.) which make explicit reference to compliance with the provisions of the Code of Conduct.

Furthermore, the right to compensation for any damages that Rosval may suffer as a result of the violation, by the above-mentioned subjects, of the provisions contained in the Code of Conduct is reserved.

4.4 Operating procedures and decision-making protocols

To prevent violations of applicable regulations and the Code of Conduct, Rosval requires all those involved in the operational process to adopt specific procedures to identify those responsible for the decision-making, authorization, and execution of operations. It is essential that individual operations be carried out at various stages by different individuals, whose responsibilities are clearly defined and known within the organization, to prevent unlimited or excessive powers from being granted to individual individuals.
All Rosval actions and transactions must be properly recorded, and the decision-making, authorization, and execution processes must be verifiable.
For each transaction, there must be adequate documentary support in order to be able to proceed, at any time, with checks that certify the characteristics and motivations of the transaction and identify who authorized, performed, recorded, and verified the transaction itself.

5.0 FINAL PROVISIONS

This Code of Conduct was originally approved by the General Management of Rosval on 07/21/2026.
Any changes and/or additions to this Code of Conduct will be approved by Rosval's General Management and promptly disseminated to the recipients.