



CODE OF ETHICS

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FOREWORD

PUNTOART SRL is aware that the prestige of a company is recognisable not only from the expertise of its collaborators and from the high quality of the service provided to customers, but also from the attention paid to the needs of the entire community.

This Code of Ethics represents a distinctive and identifying element towards the market and third parties, the knowledge and sharing of which, required to all those who work in the Company or cooperate with it, constitute the foundation of our activity and the first step towards the pursuit of our vision.

PUNTOART SRL's goal is thus to pursue excellence in the market it operates in, through a Sustainable Development, safeguarding the Environment and the Safety of the people involved through a consistent behaviour that respects Social Ethics, obtaining satisfaction and ensuring added value for its Employees, Customers and for the Community in general.

PURPOSE AND RECIPIENTS

This Code is binding for the directors, the employees, the suppliers, the consultants and for all of those who work and collaborate, on a permanent or temporary basis, on behalf of the Company.

The Code will be widely distributed within the internal governance structure, as well as externally, including through its own website.

1 GENERAL PRINCIPLES

PUNTOART SRL's conduct is based on the principles of legality, correctness, non-discrimination, confidentiality, diligence and loyalty.

1.1 Legality

PUNTOART SRL operates in absolute compliance with the law and with this Code.

The Company considers transparency in financial statements and accounting to be a fundamental principle in running its business and protecting its reputation.

1.2 Correctness

Correctness and moral integrity are an absolute duty.

PUNTOART SRL undertakes not to establish any privileged relationship with third parties that are the result of external pressure aimed at obtaining improper advantages.

In carrying out its activities, it does not accept donations, favours or benefits of any kind and in general, it does not accept any compensation in order to grant advantages to third parties in an improper way.

1.3 Non-Discrimination

In the selection and management of its personnel, in the work organisation, in the choice, selection and management of suppliers, as well as in the relations with Bodies and Institutions, PUNTOART SRL avoids and condemns any discrimination concerning age, sex, race, sexual orientation, state of health, political and trade union opinions, religion, culture and nationality of its interlocutors.

1.4 Confidentiality

PUNTOART SRL is committed to ensuring the protection and confidentiality of the personal data of consultants, suppliers, employees, collaborators and of anyone else who carries out activities in the name of and on behalf of PUNTOART SRL in compliance with the applicable legislation on the protection of personal data.

1.5 Diligence

The relationship between PUNTOART SRL and its employees is based on mutual trust: therefore, employees are required to act in order to further the interests of the company, in accordance with the values set out in this Code.

In cases of violation, the Company will take all the appropriate measures to put an end to the conflict of interest, reserving the right to take action to protect itself.

1.6 Loyalty

PUNTOART SRL is committed to fair competition, in compliance with national and EU regulations, being aware that a virtuous competition is a healthy incentive to innovation and development processes, and it also protects the interests of consumers and those of the community.

2 RELATIONS WITH EMPLOYEES AND COLLABORATORS

2.1 Selecting personnel

Personnel are evaluated and selected according to fairness and transparency, while respecting equal opportunities.

PUNTOART SRL is committed to adopting every measure useful to avoid any form of favouritism in the personnel selection process, using objective and meritocratic criteria, respecting the dignity of the candidates, as well as in the interest of the good performance of the company.

Recruited personnel, also by implementing this Code, receive clear and correct information about the roles, responsibilities, rights and duties of the parties.

2.2 Managing personnel

PUNTOART SRL protects and enhances its human resources, undertaking to maintain constant conditions for the professional growth, the knowledge and the skills of each person, carrying out the appropriate training for professional updating and any initiative aimed at pursuing this purpose.

The Company is firmly committed to combating episodes of *mobbing, stalking, psychological violence* and any discriminatory behaviour or any behaviour detrimental to the dignity of the individual inside and outside the company's premises.

Any collaborator, who, in the course of their work, becomes aware of acts or behaviour among those described above being committed, is required to promptly inform their internal contacts, employer and personnel in charge.

All workers, including those on part-time, temporary, or temporary agency contracts, have employment contracts that comply with local laws.

PUNTOART SRL is opposed to "unreported", forced, child and under-age labour.

3 WORK ENVIRONMENT

PUNTOART SRL is committed to offering its personnel a healthy, safe and respectful working environment.

Safety in the workplace is ensured both by strictly implementing the provisions of the law in force and by actively promoting a culture of safety through specific training programs. Personnel training is a central element of the management system adopted.

4 MANAGEMENT OF THE COMPANY

4.1 Accounting management

All the items recorded in the accounts are supported by complete, clear and valid documentation, avoiding any form of omission, falsification and/or irregularity, and they are kept in accordance with the applicable regulations.

In the case of balance sheet or profit and loss items based on valuations and estimates, the related registration is inspired by criteria of reasonableness and prudence.

5 EXTERNAL RELATIONS

5.1 Corruption

In its relations with its stakeholders, PUNTOART SRL rejects any type of corruption that consists in offering or receiving an unjustified advantage.

It complies with the national and international regulations regarding direct and indirect corruption.

Each collaborator should ask themselves whether the gift, the favour or the invitation, received or offered, creates an obligation for the recipient towards the offeror.

In case of gifts or invitations received, in particular on a personal basis and exceeding the thresholds specified at local level, the principle to be applied is total transparency with immediate notification to their superiors.

5.2 Relations with Authorities and Public Administrations

When performing any activity, PUNTOART SRL respects the principles of truthfulness, accuracy and transparency and condemns any conduct that might constitute an act of corruption.

The relations with Public Officials are based on transparency, loyalty and fairness: PUNTOART SRL does not wish to create the slightest suspicion of wishing to unduly influence such persons in order to obtain benefits through unlawful means.

5.3 Relations with political organisations and trade unions

PUNTOART SRL does not favour or discriminate any political organisation or trade union.

The Company refrains from making any undue contribution in any form whatsoever to parties, trade unions or other social groups.

5.4 Relationship with customers and suppliers

PUNTOART SRL establishes the relations with its customers exclusively on the basis of criteria of trust, quality, professional competitiveness and respect for the rules of fair competition.

The relations with suppliers are characterised by loyalty, fairness and transparency.

Suppliers are selected on the basis of objective criteria of cost-effectiveness, opportunity and efficiency.

Suppliers may not be chosen on purely subjective and personal grounds or in any case by virtue of interests that conflict with those of the company.

6 INTERNAL CONTROL SYSTEM

Failure to comply with and/or violation of the rules of conduct indicated in the Code of Ethics by employees constitutes a breach of the obligations arising from the employment relationship and gives rise to the application of disciplinary sanctions applied in accordance with the provisions of the law and collective bargaining and they will be proportionate to the seriousness and nature of the facts.