

Code of Ethics

LINK S.r.l.



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Link S.r.l. is a team of people who think with their hearts and who, with Brand **21 Make It Count**, design and realise your moments to make them memorable experiences.

Link S.r.l. has a management system guided by an **integrated Quality and Sustainability Policy** (structured in environmental, social and economic dimensions, in a context of continuous improvement) that makes it capable of offering innovative and creative solutions to meet customers' demands to realise Sustainable Events.

An event is sustainable when it is 'designed, planned and implemented in a way that minimises negative impact on the environment and leaves a positive legacy for the host community'. Resource and cost saving: energy efficiency and sustainability, waste reduction, reuse and recycling, also buying local products. Link S.r.l. being able to organise sustainable events demonstrates its commitment to social and economic environmental development and offers its customers the possibility of an important return on image. Generally speaking, the public is increasingly sensitive to sustainability issues and expects an event to be 'sustainable' in some way. Each event is a unique opportunity to further raise awareness among participants, staff, suppliers of goods and services about the benefits of greener products, short supply chains, sustainable behaviour and practices. In particular, the short supply chain not only reduces emissions, but also preserves local food and wine traditions with positive implications also in terms of social inclusion and local economic benefits. A sustainable event creates benefits for the local community in terms of both direct demand for goods and services for the event and indirect demand associated with participants' enjoyment of a range of needs: transport, accommodation, catering, shopping, etc.

Since a company's reputation is built not only on the skills of its employees and the quality of the services it provides to its customers, but also on the attention it pays to the needs of the entire community, Link S.r.l. has formally set out in this Code of Ethics the principles that inspire its activities, in the conviction that reliability is built every day by respecting rules and valuing people.

Link S.r.l. is committed to pursuing excellence in the market in which it operates, proposing sustainable events to help protect the environment and to ensure the safety and well-being of the people involved, to make that moment so important to you also special and valuable (**Make It Count**).

PURPOSE AND TARGET GROUPS

This Code of Ethics illustrates the set of ethical and moral principles that underlie the activity of Link S.r.l. as well as the lines of conduct adopted both internally (in relations between employees) and externally (in relations with institutions, suppliers, customers, business partners, technical partners, political and trade union organisations as well as the media).

Respect for these principles is of fundamental importance for Link S.r.l., to maintain and improve its reputation in the socio-economic context in which it operates.

First of all, it should be noted that Link S.r.l. firmly believes that every activity must be carried out ethically, recognising the principle enshrined in art. 41 of the Constitution, according to which private economic initiative “cannot be carried out in conflict with social utility or in such a way as to damage security, freedom and human dignity.”

This Code is binding for the director and employees of Link S.r.l., as well as for all those who work and collaborate, on a permanent or temporary basis, on behalf of the Company.

The conduct of Link S.r.l. employees and collaborators is based on the principles of legality, fairness, non-discrimination, confidentiality, diligence and loyalty.

› **Legality**

Link S.r.l. operates in compliance with the laws, regulations in force and this Code of Ethics. It will be Link S.r.l.'s task to constantly update itself on legal developments and to offer training opportunities to its employees and partners so that they can better exercise their duty to comply with all applicable regulations. The Company considers the transparency of its financial statements and accounts a fundamental principle for the conduct of its business and for the protection of its reputation.

› **Fairness**

Fairness and moral integrity are an indefectible duty for all employees and collaborators of Link S.r.l. who are obliged not to establish any privileged relationship with third parties, as a result of external solicitations aimed at obtaining improper benefits. In the performance of their activities, they are required not to accept donations, favours or benefits of any kind (except for items of modest value) and, in general, not to accept any consideration for the purpose of granting advantages to third parties in an improper manner. And they must not, in turn, make donations of money or goods to third parties (except for objects of modest value or commercial courtesy gifts authorised by the Company) or in any case offer unlawful benefits or favours of any kind in connection with the activity they perform for the benefit of Link S.r.l.

The intrinsic conviction that one is acting in the interest of the Company does not exempt one from the obligation to duly observe the rules and principles of this Code of Ethics.

› **Non-discrimination**

In relations with the external environment and, in particular, in the selection and management of personnel, work organisation, the choice, selection and management of suppliers, as well as in relations with customers, authorities and institutions, Link S.r.l. avoids and repudiates any discrimination on the grounds of age, sex, race, sexual orientation, health status, political and trade union opinions, religion, culture and nationality of its interlocutors.

Link S.r.l., at the same time, fosters integration, promoting inter-cultural dialogue and the protection of the rights of minorities and the weak.

› **Confidentiality**

Link S.r.l. is committed to ensuring the protection and confidentiality of personal data in compliance with all applicable data protection regulations.

Employees and partners are obliged not to use confidential information, learned in the course of their work, for purposes unrelated to the exercise of that activity, and in any case to always act in compliance with the obligations of confidentiality assumed by Link S.r.l. In particular, employees and partners are

bound by the utmost confidentiality with regard to documents disclosing know-how, transport information, business information and corporate transactions.

› **Diligence**

The relationship between Link S.r.l. and its employees and partners is based on mutual trust: employees and partners are, therefore, obliged to work to further the interests of the company, in compliance with the values set out in this Code of Ethics.

Employees and collaborators must refrain from any activity that may conflict with the interests of Link S.r.l., giving up the pursuit of personal interests in conflict with the legitimate interests of the Company.

In cases where the possibility of a conflict of interest may arise, employees and partners are required to contact the Managing Director without delay so that the company may assess, and possibly authorise, the potentially conflicting activity. In cases of violation, the Company shall take all appropriate measures to put an end to the conflict of interests, reserving the right to take action for its own protection.

› **Loyalty**

Link S.r.l., employees and partners are 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; it also protects the interests of consumers and the community and collaborates, permanently or on a temporary basis, on behalf of the Company.

› Personnel selection

Personnel assessment and selection are carried out according to criteria of fairness and transparency, respecting equal opportunities in order to match Link S.r.l.'s needs with the candidates' professional profiles, ambitions and expectations.

Link S.r.l. undertakes to adopt all useful measures 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.

The personnel recruited, also through the implementation of this Code, receive clear and correct information about their roles, responsibilities, rights and duties.

› Personnel management

Link S.r.l. protects and values its human resources, committing itself to maintain the necessary conditions for the professional growth, knowledge and skills of each person, carrying out the appropriate training for professional development and any initiative aimed at pursuing this goal.

Link S.r.l. promotes employees' participation in the life of the company, providing participatory tools to collect employees' opinions and suggestions, guaranteeing their widest participation.

The Company is firmly committed to fighting incidents of mobbing, stalking, psychological violence and any behaviour that is discriminatory or detrimental to a person's dignity inside and outside the company premises.

Relations between employees shall be conducted with loyalty, fairness and mutual respect, in accordance with the values of civil coexistence and personal freedom. Link S.r.l. promotes the professional and human development of the company's employees.

WORKING ENVIRONMENT

Link S.r.l. is committed to providing its staff with a healthy, safe and dignified working environment.

Safety in the workplace is ensured both by strictly implementing the provisions of the law in force and by actively promoting a safety culture through specific training programmes.

Staff training is a central element of the management system adopted.

Link S.r.l. protects the health of its employees, also ensuring compliance with hygiene and health prevention regulations.

› Compliance with internal procedures

Link S.r.l. believes that the pursuit of its strategies requires an adequate system of internal procedures built and subject to review with the contribution of employees and partners, convinced that the management efficiency needed to achieve the company's objectives is the result of a correct mix of involvement, delegation and control.

Employees and partners are required to comply with the Company's internal procedures and instructions and to report when they are no longer adequate or sufficient, even in part, to ensure compliance with this Code of Ethics.

› Accounting management

In accounting management activities, employees and partners are required to act in compliance with the principles of truthfulness, accuracy and transparency, so that Link S.r.l.'s reputation is protected both internally and externally.

Compliance with these principles also allows the company to plan its operational strategies according to its real economic and asset position. All entries in the accounts must therefore be supported by complete, clear and valid documentation, avoiding any form of omission, falsification and/or irregularity.

In the case of balance sheet or profit and loss items based on valuations and estimates, the recording thereof must be based on the criteria of reasonableness and prudence.

› Protection of cultural heritage

Employees and partners perform their duties in an attempt to rationalise and limit the use of company resources. Furthermore, they are obliged to correctly apply security provisions to protect hardware devices from unauthorised access, which could seriously infringe the data protection rights of Link S.r.l. staff and customers.

› Communication

Link S.r.l. provides appropriate communication tools through which you can interact with the company to make requests, ask for clarifications or make complaints. Link S.r.l. promotes effective corporate communication, capable of bringing the company into contact with civil society in order to recognise the circumstances, needs and requirements of the community and to disseminate its values and mission.

The information disseminated is complete and accurate in order to enable recipients to make correct and informed decisions.

Link S.r.l.'s advertising promotion respects ethical values, protecting minors and rejecting vulgar or offensive messages.

All forms of communication are generally characterised by mutual respect for people.

› Relationship with customers and suppliers

The employees and collaborators of Link S.r.l.:

- They deal with customers and suppliers courteously, competently and professionally, in the belief that the protection of the company's image and reputation depends on their conduct, and consequently the achievement of the company's objectives. In particular, they must refrain from any form of unfair or misleading behaviour that could lead customers or suppliers to rely on unfounded facts or circumstances;
- Customer relations are always characterised by loyalty, honesty and ethics. In particular, they must refrain from any form of unfair or misleading behaviour that could lead customers or suppliers to rely on unfounded facts or circumstances;
- They are required to consistently strive to offer timely and high-quality services to customers, seeking to limit any form of disruption or delay in order to maximise customer satisfaction.

Relations with suppliers are characterised by fairness, correctness and transparency. The choice of suppliers is made based on objective criteria of quality, cost effectiveness, expediency and efficiency, as well as on the express willingness to comply with the fundamental ethical principles set out in this Code of Ethics. The choice of suppliers on purely subjective and personal grounds or, in any case, on the basis of conflicting interests is precluded.

› Relationship with Authorities and Public Administrations

Relations with the Authorities and the Public Administration must be characterised by the utmost clarity, transparency and cooperation, in full compliance with the law and according to the highest ethical and professional standards.

Employees and partners, unless expressly authorised, cannot relate in the name and on behalf of Link S.r.l. with Authorities and Public Administration.

In dealing with Public Officials, Persons in Charge of a Public Service, and the Public Administration in general, authorised persons shall abide by the highest standards of fairness and integrity, refraining from any form of pressure, explicit or veiled, aimed at obtaining any undue advantage for themselves or for Link S.r.l.

› Relationship with political and trade union organisations

Link S.r.l. does not favour or discriminate against any political organisation or trade union. The company refrains from making any undue contribution in any form whatsoever to political parties, trade unions or other social groups, save for specific exceptions and always within the limits of what is permitted by the applicable rules. Employees and partners are obliged to refrain from any direct, indirect or overt pressure on political or trade union representatives.

INTERNAL CONTROL AND BREACH REPORTING SYSTEM (WHISTLEBLOWING)

Compliance with the provisions of this Code is entrusted to the prudent, rational and careful supervision of each of Link S.r.l.'s employees and partners, within their respective roles and functions within the company. Everyone is encouraged to report facts and circumstances potentially in conflict with the principles and prescriptions of this Code of Ethics to the Chief Executive Officer.

Anyone wishing to report a breach and at the same time keep their data confidential to other persons or maintain their anonymity may report directly to Studio Legale lawyers Massimo Borghesi, e-mail address:

massimoborghesi@studiolegaleborghesi.com

which guarantees the confidentiality of the reporter's identity at all stages of the handling of the report.

Link S.r.l. will take all necessary measures to put an end to breaches after having ascertained their effectiveness through appropriate investigation.

› Relationship with customers and suppliers

The internal control system is geared towards the adoption of tools and methods to counter potential business risks, in order to ensure compliance not only with the law, but also with internal provisions and procedures.

In fact, the breach of the principles laid down in the Code of Ethics and in the procedures set out in the internal controls compromises the relationship of trust between the Company and its employees, consultants, partners in various capacities, customers, suppliers, commercial and financial partners.

Such breaches will therefore be immediately pursued by Link S.r.l. in an incisive and timely manner, through the adoption of adequate and proportionate measures. The effects of any breaches of the Code of Ethics and internal protocols must be taken into account by all those who, in any capacity, have relations with Link S.r.l. Depending on the seriousness of the conduct of the person involved in one of the unlawful activities provided for in the Code of Ethics, Link S.r.l. will take the appropriate measures, regardless of any criminal prosecution by the judicial authorities.

Without prejudice to the foregoing, conduct in breach of the Code of Ethics constitutes:

- Serious breach for employees, with the sanctions, applied depending on the seriousness, provided for by the CCNL for the category; in the event of criminal proceedings being pending or the execution of a measure restricting personal liberty taken against the employee, before adopting the disciplinary measure, the sanction of suspension from service and pay may be adopted, for the duration corresponding to the outcome of the criminal proceedings or until the end of the duration of the measure restricting personal liberty;
- Immediate termination of the relationship, in the most serious cases, for external and para-subordinate partners;
- Immediate termination of the relationship, in the most serious cases, for suppliers, contractors and subcontractors.

The identification and application of sanctions will always take into account the general principles of proportionality and appropriateness with respect to the alleged breach. In all the aforementioned cases, Link S.r.l. also reserves the right to exercise all the actions it deems appropriate for the compensation of the damage suffered as a consequence of the breach of the Code of Ethics.

AMENDMENTS AND ADDITIONS

The Code of Ethics may be amended and supplemented on the basis of application experience, at the request and/or proposal of third parties and the Studio Legale lawyer Massimo Borghesi.

REV.0 DATED 04/08/2023

This Code of Ethics has been approved
by the Managing Director of Link S.r.l.

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