

Principles and Policy on Responsible Business Conduct

The Recipients of this Code of Ethics are Employees, Collaborators, Consultants, Suppliers, Customers, Partners, Agents, Freight Forwarders, Counterparties in contractual relationships and all those who, whether natural or legal persons, even temporarily establish relationships and relations with Nano-Tech S.p.A. in the pursuit of common objectives.

Each Recipient is required to know the Code of Ethics and its reference principles and to actively contribute to its complete implementation.

For Nano-Tech S.p.A., guaranteeing the quality of its products also means operating in a transparent and sustainable manner. Nano-Tech S.p.A. is committed to ensuring the safety conditions of the working environment, respect for workers' rights, as well as avoiding the use of any form of forced child labor, as well as any harassment or discrimination.

Nano-Tech S.p.A. Furthermore, it undertakes to protect the environment and animal welfare, as well as to comply with current regulations regarding working conditions, environmental management and ethical business practices.

The following document details the obligations and requirements to be complied with and whose observance Nano-Tech S.p.A. undertakes to monitor.

To this end, all company personnel, from management to employees and collaborators who perform functions for the company or on its behalf, whether or not they are employees of the company, are required to read this document, to adapt their behavior to that defined in this document and to act with honesty and integrity.

To the extent possible, the company undertakes to disseminate this document also to its commercial partners, inviting them and their subcontractors to adhere to the principles set out therein, suggesting correct behaviors and actions to avoid and disseminating such principles and ethical behaviors along the entire supply chain.

The company also undertakes to make this document public so that all other interested parties can have access to it.

Finally, the company undertakes to provide the necessary technical, economic and professional resources so that the objectives of this document are fully achieved.

1. Principles and Code of Conduct

1.1 Human and Workers' rights

Nano-Tech S.p.A. prohibits its Employees and Collaborators from establishing business relationships with suppliers who do not respect, protect and promote the legislation in force to protect human and workers' rights, and in particular to:

- Not resort to forced or compulsory labour. No worker shall be forced to work under the threat of sanctions, with the use of force or intimidation. Workers may voluntarily terminate their employment relationship, after reasonable notice, and are not required to deposit deposits or identity documents with the employer or third parties. Workers are free to leave the workplace at the end of their shift and are not required to pay compensation or other costs for hiring or maintaining the workplace. Workers are not forced to use accommodation or transportation provided by the company.

- **Do not resort to child labor.** Do not employ children under the age required by national laws for access to work or the age required for compulsory schooling, and in any case under 15 years of age (or 14 years in the case of developing countries under ILO Convention 138). If a child under the established minimum age is employed in the company, the company will take all appropriate measures to remove the child from the workplace and to ensure adequate remediation, including active support for access to education.
- **Protect young workers.** Young workers (under 18 years of age) must not be employed at night or in conditions that compromise their health, safety or moral integrity and/or that impair their physical, mental, spiritual, moral or social development. Young workers must not work more than 8 hours per day or more than the applicable national legal limit. Young workers must not work overtime and may enjoy a minimum consecutive rest period of 12 hours, in addition to their usual weekly rest days. Access to continuing education or additional educational opportunities, such as vocational or technical training, is still permitted.
- **Refrain from and do not tolerate discrimination, harassment and violence.** Do not engage in, support or tolerate discrimination in employment, including recruitment, hiring, training opportunities, working conditions, job assignments, compensation, benefits, promotions, discipline, termination or retirement based on sex, gender identity, age, religion, marital status, parental status, race, caste, social background, disease, disability, pregnancy, ethnic and national origin, nationality, membership in workers' organizations including trade unions, political affiliation, sexual orientation or any other personal characteristic. Promote an environment free of harassment and violence, where all individuals are treated with respect and dignity and encourage anonymous reporting of abuse or harsh treatment. Treat and investigate all allegations of discrimination, violence and harassment seriously, applying disciplinary measures, up to and including termination, to those responsible for such actions, if appropriate. Disciplinary procedures adopted must be in writing and communicated to all workers.
- **Promote gender equality.** Provide equal opportunities to all individuals, regardless of their gender, gender identity and sexual orientation, for all aspects of training and professional and personal development.
- **Respect the right to freedom of association and collective bargaining.** Do not interfere with or impede the right of workers to join or form trade unions or workers' associations of their own choosing and to bargain collectively. Commit to respecting collective bargaining agreements and to allowing workers' representatives access to the workplace to carry out their representation functions.
- **Ensure safe and healthy working conditions.** Take appropriate measures and implement systems to prevent accidents, injuries and illnesses associated with or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment. Provide special protection in relation to health and safety for vulnerable groups of workers such as young workers, new and expectant mothers and people with disabilities. Provide adequate fire protection and ensure the strength, stability and safety of buildings and equipment, including residential structures where applicable.
- **Recognize fair pay.** Wages and benefits paid for regular working hours must meet, as a minimum, national legal standards or industry benchmarks, whichever is higher. In any case, wages should always be sufficient to meet basic needs and provide discretionary income. Recognize a premium for overtime work.
- **Comply with working time regulations.** Work to ensure that working hours comply with national laws, collective bargaining agreements and industry standards, whichever provides greater protection for workers. Workers are not required to work more than 8 hours per day or 40 hours per week on a regular basis (excluding overtime), and are guaranteed daily and weekly rest periods. Overtime is voluntary, must not exceed 12 hours per week and is not required on a regular basis.**Ensure equal treatment of immigrant workers.** Refrain from discriminatory treatment of immigrant workers compared to local workers. Do not deprive immigrant workers of travel documents and provide them with a written employment contract in a language that the worker understands with clear information on the terms and conditions of employment. If the company provides such workers with food, accommodation, transportation or other services, these must be provided at a rate no higher than the market rate.
- **Ensure equal treatment of home workers.** Refrain from discriminatory treatment of home workers compared to those who work at the company plant. Commit to offering home workers the same protections and treatment reserved for those who work at the company plant.

- **Protect minorities.** Commit to respect the human rights of individuals belonging to specific groups or populations at risk of particular vulnerability and for whom there is detailed protection, including indigenous peoples, women, national or ethnic, religious and linguistic minorities, children, persons with disabilities and migrant workers and their families.

1.2 Environmental Protection (Environmental Policy)

Nano-Tech S.p.A. promotes actions that can guarantee sustainable development and environmental protection, committing to incorporate innovative improvements in products and services aimed at reducing environmental impact and supporting the territory in which it operates.

Employees and Collaborators are therefore strongly encouraged to develop an in-depth knowledge of global sustainable development issues and to take initiatives to protect the environment in their daily lives, in society and in the workplace, actively collaborating with Nano-Tech S.p.A. in the correct implementation of projects and actions promoted to protect the environment. Employees and Collaborators are also required to:

- **Monitor and reduce energy and water consumption.** Commit to collect data on energy and water consumption and to set and achieve consumption reduction targets. Commit, where possible, to increase the use of renewable energy sources.
- **Monitor and dispose of wastewater properly.** Undertake to collect data on the amount of wastewater generated through your operations and ensure that such wastewater receives adequate treatment before entering the water stream, in order to meet the minimum requirements set by national or local laws, or by the chosen standard, if these are more restrictive.
- **Monitor atmospheric gas emissions.** Commit to identifying sources of greenhouse gas emissions into the atmosphere and collect data on these emissions in order to monitor them. Commit to identifying measures to reduce these emissions, where possible.
- **Monitor and dispose of solid waste properly.** Commit to collecting data on the amount of waste generated, to dispose of such waste in accordance with local and national regulations and to reduce waste generation, promoting reuse and recycling practices where possible. Ensure not to incinerate waste on site and not to dispose of waste in uncontrolled landfills.
- **Ensure responsible management of chemicals used in the processing of certified products.** In the event that the company uses chemical inputs for its processing of certified products, undertake to collect and retain information on the safe management and use of such inputs in a way that does not cause harm to the people who use them and to the environment.

1.3 Consumer and Customer protection

Nano-Tech S.p.A. is committed to acting in accordance with correct commercial, marketing and advertising practices towards its customers and consumers, adopting reasonable measures to ensure the quality and reliability of the products and/or services offered. In particular, the company is committed to ensuring that the products and/or services offered meet the requirements of the law and those of certified standards. It is also committed to providing accurate, verifiable and clear information on the products and/or services offered.

The company requires all personnel to collaborate in the creation of products and/or services that are in line with customer expectations and compliant with the relevant legislation, reporting any anomalies and refraining from providing deceptive or misleading information.

1.4 Prohibition of bribery and corruption

This provision applies to all Directors, Officers, Employees and Collaborators of Nano-Tech S.p.A.. In some countries, local laws and regulations may be more stringent than the principles set out in this Policy. In such cases, the most restrictive regulations provided for by the country in question shall apply.

It is against moral values and this Code of Ethics to give, directly or indirectly, or offer any object of value to an official of a Public Administration entity or to a private person in an attempt to obtain or maintain business or other advantages for Nano-Tech S.p.A.

People must not bribe and must not use intermediaries such as agents, consultants, distributors or any other business partner to commit acts of corruption. Nano-Tech S.p.A. does not distinguish between public officials and private persons in matters of corruption: corruption is not tolerated, regardless of the status of the recipient.

Donations and gifts may only be made if Nano-Tech S.p.A. does not receive, nor is there any perception that he receives, any tangible benefit in return. All dealings with public officials must be in strict compliance with the rules and regulations to which such officials are subject (i.e. any regulations, whether imposed by employers or in force in the country of the officials in question) and any benefit given to a public official must be fully transparent, properly documented and accounted for.

1.5 Responsible procurement practice

Nano-Tech S.p.A. is committed to preventing its contribution to negative impacts through its procurement practices and to promoting a supply chain that is attentive and respectful of human and workers' rights and the environment. It is committed, as far as possible, to establishing stable contracts and fair supply conditions with its suppliers.

The company requires its personnel, involved in the selection and management of suppliers and supplies and in the orders of raw materials and finished products, to comply with the supply conditions stipulated in the contract.

1.6 Transparency of accounting records

The company is committed to maintaining adequate accounting and correct financial reporting, in line with current legal provisions and in order to ensure the transparency and correctness necessary to instill confidence in its activities.

To achieve this goal, the company asks all personnel involved, employees and collaborators, to actively collaborate to build and maintain the reliability of the company and its operations, maintaining accurate, timely, complete, correct and understandable accounting records, drawn up with diligence and honesty. The recording of false or misleading information and data is categorically prohibited. All payments must be supported by an invoice and a contract or order containing sufficient detail to reflect the services that have been performed and must be recorded accurately and promptly.

1.7 Confidentiality of personal information

Nano-Tech S.p.A. ensures the confidentiality of all information in its possession and compliance with the regulations on the management of personal data, in order to avoid the communication or dissemination of personal data without the consent of the interested party.

The company invites all personnel to treat with absolute confidentiality the data, news and confidential information of which they may become aware in the context of their work activity.

1.8 Reporting violations (Whistle-blowing)

Employees, collaborators, and any other person in relation with Nano-Tech S.p.A. have the possibility to report hypotheses of illicit conduct or irregularities, violations of rules and the Code of Ethics, and in any case violations of procedures and company provisions in general, in compliance with Legislative Decree no. 24/2023 by sending reports to the following email address info@italnanotech.com

1.9 Sanctions

Any behaviour that violate the principles established in the Code of Conduct will be subject to disciplinary sanctions pursuant to applicable legislation and/or the employment contract, regardless of any legal action against the perpetrator of such behaviour.

2. Responsible Business Conduct Policy

The commitments described in this document shall be implemented through a due diligence process that the company commits to use to identify, prevent, mitigate and account for actual and potential adverse impacts on human rights, workers' rights, the environment and ethical business conduct that its operations, supply chain and other business relationships may have.

Due diligence is a proactive, dynamic, risk-based process, informed by meaningful stakeholder engagement, appropriate to the circumstances, involving multiple processes and objectives, ensuring ongoing communication, may involve risk-based prioritization and should not result in a discharge of liability.

Each person is required to know the Code of Ethics, to actively contribute to its implementation (also by reporting potential violations) and to suggest any proposals for improvement to the reference functions.

The company undertakes to review and possibly update the Policy on Responsible Conduct periodically and, in any case, whenever necessary.

Ascoli Piceno

CEO

17/12/2024

Galimberti Giuseppe