



## Code of Ethics - DCS LIBURNUS PROJECT SRL

### 1. INTRODUCTION

**DCS LIBURNUS PROJECT SRL** carries out the business of national and international freight forwarding, as well as the provision of all related and complementary services connected to freight shipping.

**DCS LIBURNUS PROJECT SRL** believes that, for the success of the company, all those who act within and on behalf of it must be guided by a shared value system that informs both strategic decisions and day-to-day operations.

To this end, the Company has drawn up this **Code of Ethics**, the official document that contains the declaration of values, and the set of rights, duties, and moral responsibilities in the conduct of business affairs and corporate activities, which the individuals working for the Company undertake towards all those with whom the Company interacts in the course of its business.

The Code of Ethics outlines the measures that **DCS LIBURNUS PROJECT SRL** intends to adopt from an ethical and behavioral standpoint. The Code establishes principles and binding rules of conduct for the Company and its people, emphasizing and reminding all stakeholders of the spirit, values, and general rules that inspire the Company in carrying out its activities.

Due to its importance, the Code is brought to the attention of all those with whom the Company maintains relationships, in the manner and forms specified hereinafter.

**DCS LIBURNUS PROJECT SRL**, by providing appropriate tools for information, prevention, and control, ensures the transparency of conduct undertaken by its personnel, constantly monitoring compliance with the Code and, where necessary, sanctioning any violations thereof.

### 2. RECIPIENTS

The recipients of the Code of Ethics are:

- the members of the Company's management and supervisory bodies;
- management staff and employees working under any form of employment, whether fixed-term or permanent, including those on probation, as well as interns and trainees;
- employees of other organizations operating under secondment or assignment to **DCS LIBURNUS PROJECT SRL**, yet still bound by an employment relationship with the original employer;
- collaborators and consultants, regardless of the type of contract (including temporary ones), engagement, or title;
- suppliers of goods and services;
- commercial or operational partners who play a role in projects and operations involving the Company;
- subsidiaries and affiliated companies;
- individuals (if any) with whom the Company maintains relationships by law or who operate in Italy or abroad for the achievement of corporate objectives, each within the scope of their own functions and responsibilities;
- any other party acting in the name and/or on behalf of **DCS LIBURNUS PROJECT SRL**, whether directly or indirectly, permanently or temporarily, or who otherwise operates to pursue its goals.

All the aforementioned subjects, within the scope of their respective roles and responsibilities, shall align their actions and behaviors with the principles and contents of this Code of Ethics. This is done with the awareness that compliance with the Code is of fundamental importance for the efficiency, reliability, and reputation of the Company—factors that constitute a key asset for the success of the organization and the improvement of the social context in which **DCS LIBURNUS PROJECT SRL** operates.

The Recipients of this Code of Ethics are therefore required to understand its contents and comply with its principles, contributing to its implementation and reporting, within their area of responsibility, any deficiencies or violations, in order to make it a dynamic tool for safeguarding and promoting the values it upholds.

### 3. ETHICAL PRINCIPLES

**DCS LIBURNUS PROJECT SRL** bases its activities on the following ethical principles, committing to respect them in relation to everyone:

- Legality and integrity

- Fairness and impartiality
- Transparency and business ethics
- Health and safety of individuals
- Respect for human rights
- Value of human resources and fairness in exercising authority

It is essential that these values are not merely declarations but are translated into behaviors and actions that characterize the Company's daily operations. As an organization and as individuals, all Recipients, within the workplace, are therefore required to apply these values correctly in operations and in both internal and external relations.

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### **3.1 Legality and Integrity**

In the performance of its activities and in all places where it operates, **DCS LIBURNUS PROJECT SRL** acts in strict compliance with applicable laws and regulations, as well as with the provisions of this Code of Ethics.

Requests or threats aimed at inducing individuals to act unlawfully, in violation of this Code, or in ways that harm personal moral beliefs and values are not tolerated.

Criminal behaviors that could lead to the Company's involvement in legal proceedings are expressly prohibited.

**DCS LIBURNUS PROJECT SRL** requires that such conduct also be observed by those with whom it interacts and commits not to initiate or continue any form of collaboration with those who have not adopted the same commitment.

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### **3.2 Fairness and Impartiality**

**DCS LIBURNUS PROJECT SRL** rejects and avoids all forms of discrimination based on age, gender, health status, race, nationality, personal opinions, religious or political beliefs, and economic conditions of its stakeholders.

The Company is committed to operating in a fair and impartial manner, adopting the same behavior towards all parties it comes into contact with, while adapting its communication and relationship methods to the nature and institutional role of the counterpart.

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### **3.3 Transparency and Business Ethics**

The history, identity, and values of **DCS LIBURNUS PROJECT SRL** are embodied in a business ethic based on:

- **Reliability**, understood as the guarantee of utmost seriousness in the conduct of business activities, execution of transactions, and fulfillment of commitments;
  - **Transparency**, meaning the commitment to provide accurate and truthful information about its activities both internally and externally, upon legitimate request;
  - **Truthfulness and correctness** of corporate data regarding financial statements, reports, and other official documents;
  - **Protection of fair competition**, refraining from collusive, predatory behavior or abuse of dominant position;
  - **Fairness in contractual relationships**, avoiding any attempt, by those acting in the name and on behalf of the Company, to exploit contractual gaps or unforeseen events solely to renegotiate contracts to the detriment of a dependent or weakened party;
  - **Rejection of corruption**, in all its forms, direct and indirect.
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### 3.4 Health and Safety of Individuals

**DCS LIBURNUS PROJECT SRL** places the health of individuals—employees, collaborators, suppliers, and customers—at the foundation of its activities, considering it as physical, moral, and social well-being.

To this end, the Company ensures compliance with current legal standards, technical regulations, and best practices related to workplace health and safety.

The Company adopts appropriate measures to prevent health and safety risks associated with business operations and, where not possible, to adequately assess existing risks, aiming to address them at the source and ensure their elimination.

In its operations, the Company is committed to adapting work to people, including in the design of workstations, work methods, and production processes, to reduce their impact on health.

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### 3.5 Respect for Human Rights

**DCS LIBURNUS PROJECT SRL** demands that its directors, employees, and collaborators adopt behaviors that fully respect human dignity.

Therefore, the Company:

- does not tolerate violations of human rights;
  - ensures the strictest compliance with laws protecting against child and underage labor and upholds workers' freedoms and rights;
  - guarantees the right to freely join trade unions;
  - promotes integration within the broader social fabric as a form of collective enrichment.
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### **3.6 Value of Human Resources and Fairness in Exercising Authority**

**DCS LIBURNUS PROJECT SRL** assigns the highest value to those who work within the organization and contribute to its development, based on the belief that it is through human resources that the Company can ensure the optimal execution of its business operations.

This value is expressed through:

- creating a work environment that enhances individual contributions and potential through gradual empowerment;
- fostering a relationship system that prioritizes teamwork over hierarchical structure;
- daily efforts aimed at sharing skills and knowledge.

Without prejudice to legal and contractual obligations regarding workers' duties, employees are expected to demonstrate professionalism, dedication, loyalty, a spirit of cooperation, mutual respect, a sense of belonging, and morality.

In managing contractual relationships involving hierarchical dynamics, the Company ensures that authority is exercised with fairness and integrity and that all forms of abuse are avoided. In particular, it is ensured that authority never becomes an exercise of power that undermines the dignity and autonomy of the individual.

These values must always be safeguarded when making decisions regarding the organization of work.

## **4. CONDUCT CRITERIA**

The rules in this section are intended to guide the Recipients of the Code of Ethics regarding the attitudes and behaviors to be adopted during the performance of various business activities, in order to ensure compliance with the ethical values to which this document is inspired.

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#### 4.1 Conduct Rules for Collaborators

Based on applicable employment contracts—whether collective, corporate, or individual—as well as the provisions established by the civil code and the law in general, individuals working for **DCS LIBURNUS PROJECT SRL** are required to act with honesty, professionalism, impartiality, discretion, and confidentiality, and to avoid behaviors that may harm the interests or image of the Company.

Anyone collaborating with **DCS LIBURNUS PROJECT SRL** must act loyally and conscientiously to comply with the above obligations, adhering to the behaviors set forth in this Code in carrying out the tasks assigned.

Specifically, each employee with an employment relationship must:

- carry out their work and duties with diligence, efficiency, and integrity, making the best use of available tools and time and assuming responsibility for the required tasks
- contribute, through consistent professional commitment and proper personal conduct, to achieving and maintaining the Company's goals of excellence
- comply with working hours and proper time recording
- know and observe current laws, company policies, guidelines, and procedures, as well as the principles and rules of this Code
- follow the instructions and directives given by management and hierarchical superiors
- fulfill all obligations necessary to protect health and safety in the workplace
- provide colleagues, subordinates, and superiors with adequate collaboration, sharing all relevant information and engaging in behaviors that enable effective task execution and the achievement of common goals
- maintain appropriate conduct, language, and attire for the work environment
- refrain from actions or behaviors, even outside working hours, that may harm the interests or image of **DCS LIBURNUS PROJECT SRL**
- refrain from spreading information and/or comments, including via the web and social networks, intentionally aimed at damaging the image or reputation of colleagues, superiors, or the Company

- not accept or offer, for themselves or others, any pressure, recommendations, or references that may harm the Company or provide undue advantages for themselves, the Company, or third parties
- reject and not make promises of improper offers of money or other benefits, or exchanges of favors related to business practices with other parties.

Under no circumstance can the pursuit of **DCS LIBURNUS PROJECT SRL**'s interests justify dishonest conduct.

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## **4.2 External Relations**

All Recipients of this Code of Ethics must always behave with the utmost fairness, integrity, and transparency in all dealings with individuals and entities outside the Company.

To protect the reputation and image of **DCS LIBURNUS PROJECT SRL**, competence, professionalism, courtesy, and independence from any internal or external pressure must guide all interactions with third parties.

In dealings with external entities, whether commercial or otherwise, the following are prohibited:

- illegal or collusive practices
- unlawful payments
- bribery attempts
- favoritism
- solicitation of personal or professional benefits
- actual or potential conflicts of interest

Recipients must not request or accept gifts, compensation, or other benefits for themselves or others from anyone who benefits or could benefit from the Company's activity (including public officials, clients, suppliers, or third parties).

Gifts, tokens, and acts of commercial courtesy or hospitality are only permitted if of modest value and if they cannot be perceived—by the recipient or a third-party observer—as aimed at securing or granting undue advantages or appearing illegal or unethical. Such acts must always comply with corporate procedures and be properly documented.

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### **4.2.1 Relations with International Operators**

**DCS LIBURNUS PROJECT SRL** is committed to ensuring that all its relationships, including commercial ones, with international operators are conducted in full compliance with current laws and regulations, aiming to prevent any transnational criminal offenses.

To this end, the Company undertakes to take all necessary precautions to verify the reliability of such operators, the lawful origin of the funds and resources used, and to cooperate fairly and transparently with Authorities, including foreign ones, that request information or conduct investigations regarding these relationships.

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#### **4.3 Conflict of Interest Management**

All Recipients must ensure that every decision made in the course of their activities is in the interest of **DCS LIBURNUS PROJECT SRL**, refraining from exploiting their relationship with the Company to benefit themselves or others to the detriment of the Company.

Recipients must avoid any activity or personal interest that constitutes or could potentially constitute a conflict of interest and must always adhere to the specific procedures adopted by the Company.

A conflict of interest is any situation in which a person's personal interest differs from that of the Company. Conflicts may be:

- **Actual:** present at the time of the decision/action
- **Potential:** may become actual in the future
- **Apparent:** perceived as a conflict by others
- **Direct:** involves the individual directly
- **Indirect:** involves entities or individuals linked to the individual

If a conflict situation arises in any of the above forms, the person involved must abstain from the conflicting action (e.g., decisions or tasks) and promptly inform their superiors or the appropriate internal departments so the situation can be evaluated and its impact mitigated or eliminated.

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#### **4.4 Participation in Associations, Organizations, Initiatives, Events, or Meetings**

Participation by employees of **DCS LIBURNUS PROJECT SRL** in associations, organizations, initiatives, events, or external meetings is allowed if compatible with their work duties and in the absence of conflicts of interest.

Company personnel must not pressure colleagues, collaborators, or others they interact with to join associations or organizations, regardless of their nature or potential benefits.



“Participation in external events” includes:

- attendance at conferences, congresses, seminars, and courses
- writing articles, essays, and publications
- attendance at public events in general

Personnel asked to present or disclose information about the Company’s goals, activities, results, or viewpoints must obtain prior authorization from Management and agree on the content in advance.

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#### **4.5 Workplace Harassment**

**DCS LIBURNUS PROJECT SRL** penalizes any form of personal harassment and demands that internal and external work relationships be free from sexual or moral harassment, psychological violence, mobbing, straining, and other forms of discrimination—including the creation of intimidating, hostile, or isolating work environments.

Such conduct constitutes an intolerable violation of individual dignity, undermining the physical and mental well-being, trust, and motivation of those affected. As such, it is considered a disciplinary offense and may carry criminal liability.

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#### **4.6 Abuse of Alcohol, Drugs, or Smoking**

**DCS LIBURNUS PROJECT SRL** expects its directors, employees, and collaborators to help maintain a respectful and safe work environment. Therefore, it is forbidden to:

- work under the influence of alcohol, drugs, or similar substances
- use or distribute narcotics or psychotropic substances in any form
- smoke within company premises

Any employee or collaborator exposed to secondhand smoke must inform their supervisor or designated safety officer.

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#### **4.7 Protection of Company Assets**

Every individual at **DCS LIBURNUS PROJECT SRL** must act diligently to protect company assets through responsible behavior aligned with established operational procedures, accurately documenting their use.

In particular, each Recipient must:

- use company resources carefully and economically
- avoid improper use of assets that may cause damage, inefficiency, or conflict with company interests
- properly safeguard entrusted resources and promptly report any threats or damages to the appropriate units.

## **5. RELATIONS WITH STAKEHOLDERS**

**DCS LIBURNUS PROJECT SRL** conducts its business guided by cooperation and trust toward its stakeholders—those categories of individuals, groups, and institutions whose involvement is necessary for achieving the Company's mission and/or whose interests are directly or indirectly influenced by the Company's activities.

By way of example, stakeholders include customers, shareholders, suppliers, local and national institutions, trade associations, and, more generally, anyone who has an interest in the decisions, projects, and potential actions of **DCS LIBURNUS PROJECT SRL**.

Fairness in relations with stakeholders is a non-negotiable objective, as it fosters client loyalty and trust, supplier reliability, ongoing improvement in employee relations, and the development of respectful and transparent relationships with communities and institutions.

Therefore, the conduct of all Recipients of this Code toward stakeholders must be inspired by the highest standards of fairness, legality, completeness, and transparency of information.

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### **5.1 Relations with Shareholders**

**DCS LIBURNUS PROJECT SRL**, aware of the crucial role of its Shareholders, undertakes to maintain an appropriate dialogue and to provide necessary information in compliance with procedures for the external communication of “confidential and/or sensitive” documents and information.

Among the Company’s primary objectives is the protection and growth of its value, in recognition of the investments made by Shareholders, through efficient management, pursuit of high standards in operations, and patrimonial solidity.

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### **5.2 Relations with Employees**

#### **5.2.1 Personnel Selection**

Personnel recruitment, or the establishment of ongoing collaboration, is based on the match between candidate profiles and actual internal needs, respecting equal opportunity principles.

Requested information strictly relates to verifying professional and psychological aptitude relevant to the position, while respecting candidates' privacy and opinions.

Company management or designated functions apply measures to avoid favoritism and provide a careful selection process based on objective and preferential criteria defined by the administrative body.

### **5.2.2 Establishment of Employment**

Personnel are hired under valid employment, professional service, or internship contracts. Any form of irregular employment is prohibited. Employment relationships comply with national collective agreements and current legal, tax, and insurance regulations.

Upon hiring, each employee is informed of: contract type, job function, legal and pay conditions, and safety protocols. Acceptance of employment must be based on full understanding.

**DCS LIBURNUS PROJECT SRL** does not enter into employment or collaboration agreements with employees of its auditing firm during the term of the engagement or for 12 months after its conclusion, nor does it violate legal "revolving door" prohibitions.

### **5.2.3 Personnel Management**

The Company applies fair and consistent human resources management. Access to roles of greater responsibility is based exclusively on competence, professionalism, experience, and merit.

Employee evaluations are conducted collegially, involving direct supervisors and, where possible, colleagues. Evaluation and incentive systems must be objective, measurable, and aligned with company levels.

Promises of compensation or career advancement as a reward for unlawful behavior or violations of this Code are prohibited.

Supervisors must fully value all professional contributions, facilitate skill development, and assign tasks aligned with roles and work plans.

Requests for personal favors or unlawful conduct by superiors constitute abuse of authority.

Employees must be involved in planning activities through participatory moments aligned with Company objectives.

### **5.2.4 Health and Safety of Workers**

**DCS LIBURNUS PROJECT SRL** ensures a healthy and safe work environment, fostering a culture of safety and promoting risk awareness and responsible behavior.

The Company complies with health and safety laws (notably D.Lgs. 81/2008 and updates), specifically by:

- Defining operational safety procedures
- Ensuring compliance with laws through risk assessments and updated standards
- Monitoring legal developments and implementing them
- Providing legal and contractual safety training
- Conducting mandatory health surveillance

Workplace safety is ensured through ongoing monitoring and prevention. The Company seeks internal and external synergies (e.g., with suppliers and consultants) to protect human resources. All employees must follow internal safety protocols and report violations or deficiencies.

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### **5.3 Relations with Clients**

In dealings with all types of clients, the Company adheres to transparency, equality, fairness, and free competition. It commits to:

- Avoiding arbitrary, discriminatory, or unfair conduct
  - Ensuring truthful and clear commercial communications
  - Providing complete information throughout contractual processes
  - Avoiding coercive practices
  - Fulfilling contractual obligations diligently
  - Responding to client suggestions or complaints
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### **5.4 Relations with Suppliers**

Supplier selection is managed by Company leadership using objective and documentable criteria focused on quality and competitiveness.

**DCS LIBURNUS PROJECT SRL** ensures that:

- Selection is impartial and based on factors like price, quality, payment terms, delivery times, service, and legal compliance
- Information is collected lawfully and used per current laws
- Conflicts of interest are avoided and reported immediately

- Any attempts to unduly influence procurement (e.g., offers of money or gifts) are reported
- Consultants are chosen solely for their qualifications
- Contracts include acceptance of this Code's principles

Violations of this Code by suppliers are considered serious breaches and may result in immediate termination and liability for damages.

Personnel managing supplier relations must not request or accept improper personal benefits, such as:

- Surplus goods
- Excessive free samples
- Gifts that exceed modest value or are recurring
- Unapproved equipment loans or product trials not related to their roles
- Financial benefits derived from personal relations

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## **5.5 Relations with Public Administration**

**DCS LIBURNUS PROJECT SRL** conducts all dealings with Public Administration based on honesty and fairness.

Designated Company representatives must never improperly influence decisions or engage in illegal conduct, including offering money or gifts to alter the impartiality of officials.

### **Anti-Corruption Measures:**

It is strictly forbidden—directly or indirectly—to offer money, gifts, services, or favors to public officials, public service appointees, or their relatives/associates to influence decisions or gain advantage in civil, criminal, or administrative matters.

These prohibitions also apply to sponsorships, consultancies, or advertising used as disguised forms of bribery.

If any public official requests undue benefits, the recipient must:

- Inform their superior or Company management
- Immediately suspend dealings with the requesting official

### **Statements to Public Administration:**

Only designated Company representatives may communicate with public authorities.

Statements must be truthful, accurate, and complete. Use of falsified documents, omissions, or deceit to obtain public funding is strictly prohibited.

**Subsidies and Funding:**

Public funds must be used exclusively for their intended purposes. Misuse is expressly forbidden.

**Tenders and Public Procurement:**

In public tenders, all Recipients must act lawfully and ethically, avoiding any attempt to improperly influence decisions.

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## **5.6 Relations with Judicial and Oversight Authorities**

Only the legal representative or authorized functions may interact with judicial, regulatory, or inspection authorities.

These persons must act transparently and refrain from any conduct that could be perceived as misleading or corrupt. Offering or promising money or benefits is strictly prohibited.

Any attempt to induce an employee to give false testimony or withhold information from judicial authorities is a violation of this Code and the law.

All Recipients must:

- Strictly follow instructions from public authorities
- Cooperate fully with regulators and inspection bodies
- Avoid obstructionist behavior

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## **5.7 Relations with Political Parties, Associations, and Interest Groups**

**DCS LIBURNUS PROJECT SRL** is politically neutral and maintains no ties with political or union organizations. Specifically, the Company:

- Does not fund political or union entities or their representatives
- Does not support political/union events or propaganda
- Avoids all direct or indirect political pressure

Only the legal representative or authorized functions may interact with such entities, following this Code and ensuring impartiality and independence.

Employees may engage in politics privately, but must clarify that they do not represent the Company in doing so.

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## 5.8 Relations with the Press and Media

**DCS LIBURNUS PROJECT SRL** values clear, effective communication based on accuracy and transparency.

External communications must be truthful, clear, and consistent with Company policies.

Only the legal representative or expressly authorized personnel may communicate with the press or media. All others must refrain from formal or informal disclosures.

Any public communication (e.g., speeches, publications) must be authorized in advance by Company management and follow internal guidelines.

## 6. PERFORMANCE OF SPECIFIC ACTIVITIES

### 6.1 Transparency in Accounting and Financial Activities

The accounting of **DCS LIBURNUS PROJECT SRL** adheres to the generally accepted principles of truthfulness, accuracy, completeness, and transparency of recorded data. The Recipients of this Code of Ethics commit to refraining from any conduct, active or passive, that directly or indirectly violates legal principles and/or internal procedures concerning the preparation of accounting documents and their external representation.

In recording transactions related to the Company's operations, employees and collaborators must strictly comply with applicable laws and internal procedures so that each transaction is not only correctly recorded but also authorized, verifiable, legitimate, consistent, and appropriate.

To ensure accounting meets standards of truthfulness, completeness, and transparency, adequate and complete supporting documentation must be kept for each transaction, allowing for:

- accurate accounting records
- immediate understanding of the transaction's nature and rationale
- easy formal and chronological reconstruction
- verification of the decision-making, authorization, and execution process, and identification of the various levels of responsibility.

Each individual must collaborate—within their area of responsibility—to ensure all Company-related events are recorded correctly and promptly.

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## **6.2 Tax Compliance**

**DCS LIBURNUS PROJECT SRL** undertakes to fully and transparently fulfill all tax obligations required by applicable laws and to cooperate, when necessary, with tax authorities.

Filing tax returns and paying taxes are not only legal obligations but also essential to the Company's social responsibility.

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## **6.3 Financial Resource Management and Anti-Money Laundering**

Recipients must comply with all national and international laws and internal procedures on financial resource management, anti-money laundering, and terrorism financing prevention.

Financial resources must be managed strictly within the scope of assigned delegations and any specific authorizations required for certain transactions.

**DCS LIBURNUS PROJECT SRL** conducts its business in full compliance with anti-money laundering regulations and related authority directives, committing to avoid any transaction that lacks transparency and integrity.

Special care must be taken with transactions involving the receipt or transfer of money or other assets. The Company, to prevent the risk of unintentionally engaging in activities involving funds or assets derived from crimes, shall:

- refrain from receiving or making payments:
  - in cash, unless modest and within legal limits
  - via bearer instruments
  - through unauthorized intermediaries
  - through third parties that obscure the identity of the originator
- perform enhanced due diligence in dealings with parties based in or operating from high-risk countries or those lacking financial transparency
- avoid transactions that prevent traceability of financial flows.

Recipients are strictly prohibited from engaging in or facilitating money laundering or self-laundering (reinvesting proceeds from intentional crimes, including tax crimes, into the Company's economic activities).

Every Recipient must immediately report to their supervisor and/or Company management any transaction that, by its nature, size, or context, raises suspicions of money laundering or terrorism financing.



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#### **6.4 Disassociation from Criminal Organizations**

**DCS LIBURNUS PROJECT SRL** refrains from any relations, even indirect or through intermediaries, with individuals or entities known or suspected to be part of or support criminal organizations of any kind (e.g., mafia-type organizations, human trafficking networks, child labor exploitation, terrorist groups).

As part of the qualification and selection of suppliers, financiers, partners, and third parties, reputational analysis and appropriate certifications must be requested to ensure reliability.

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#### **6.5 Management of Donations, Contributions, and Sponsorships**

**DCS LIBURNUS PROJECT SRL** may provide contributions, donations, and sponsorships to support initiatives from public or private entities and non-profit associations, in compliance with its procedures and this Code's ethical principles.

These initiatives may include social, cultural, environmental, educational, sporting, and artistic events, research, conferences, or seminars relevant to the Company's interests, provided they are legal and appropriate.

Under no circumstances may donations, sponsorships, or contributions be given to:

- private individuals
  - political or religious parties/organizations
  - trade unions or workers' assistance groups
  - organizations conducting political or religious propaganda
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#### **6.6 Protection of Industrial and Intellectual Property Rights**

**DCS LIBURNUS PROJECT SRL** strictly prohibits any conduct involving the alteration, counterfeiting, illegal dissemination, or use of trademarks, designs, models, or intellectual works (domestic or foreign) protected by exclusive rights.

The Company also prohibits the use, distribution, or commercialization of counterfeit or unlicensed industrial products, including software, and will not tolerate any infringement of industrial property rights.

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#### **6.7 Environmental Protection**

**DCS LIBURNUS PROJECT SRL** is committed to safeguarding the environment for present

and future generations. The Company complies with national and EU environmental regulations, especially by:

- avoiding pollution
- optimizing resource use
- properly disposing of waste

Employees must follow Company rules on waste management, water discharge, air emissions, and other environmentally significant activities.

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### **6.8 Protection of Cultural and Landscape Heritage**

The Company emphasizes proper management of any cultural assets it may come into contact with during its activities. It is strictly forbidden to possess, transfer, or profit from objects of cultural, historical, or archaeological interest.

Prohibited acts include:

- illegally appropriating cultural assets found during business activities
- acquiring, concealing, or profiting from cultural assets derived from crimes
- forging or destroying documentation to falsify the provenance of such items
- selling or exporting cultural property without proper notification or authorization
- damaging or misusing cultural or landscape heritage in ways that compromise their preservation

It is also forbidden to counterfeit, alter, reproduce, or circulate artistic or archaeological works as authentic, even through false declarations or expert evaluations.

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### **6.9 Protection of Privacy**

**DCS LIBURNUS PROJECT SRL** ensures that personal information is protected in accordance with applicable laws to safeguard individual dignity, image, and privacy.

Personal data is collected only when necessary, for legitimate purposes, and retained no longer than required. Clear communication is provided to data subjects about how their information is used and how to contact the Company with concerns.

Recipients must fully comply with these principles.

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### **6.10 Confidentiality and Information Management**

**DCS LIBURNUS PROJECT SRL** considers truthful, complete, and accurate information—and appropriate confidentiality—as essential for transparency and trust with stakeholders.

All personnel must follow Company policies on information security to ensure confidentiality, integrity, and availability. Sensitive data—including third-party data—must be treated as confidential.

Employees and collaborators are bound to confidentiality both during and after employment. Confidential information may only be used in the Company's interest and not for personal gain or third-party benefit.

Recipients must not use illicit means to obtain confidential information about other entities. If contractually exposed to such information, they must use it solely as allowed. Unsolicited confidential information should be reported to a supervisor.

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### **6.11 Use of IT Systems**

**DCS LIBURNUS PROJECT SRL** complies with current laws on the use and management of IT systems. Recipients must:

- follow internal security policies
- avoid using IT resources for illegal, offensive, or harmful purposes
- refrain from sending abusive emails or using inappropriate language
- avoid accessing offensive websites
- not use company phones for personal reasons except in emergencies
- not use IT systems or the internet for personal purposes

Each employee is responsible for their IT security and must respect license agreements and regulations.

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### **6.12 Compliance with Customs Regulations**

For customs operations on behalf of clients, **DCS LIBURNUS PROJECT SRL** uses only legally authorized customs agents, selected based on integrity, reliability, and competence.

Employees and collaborators must:

- comply with all customs and tax laws
- properly handle customs matters and related issues

- avoid engaging in smuggling or customs fraud
- accurately declare goods' origin, value, and classification
- not remove goods from customs zones without payment or guarantee of duties
- not hide goods to evade customs inspections
- refuse to transport or store foreign goods of unclear origin
- ensure accurate and consistent accounting documentation
- submit to customs inspections
- pay or guarantee due duties
- carefully retain all customs documentation

## **7. APPLICATION MECHANISMS OF THE CODE OF ETHICS**

### **7.1 Separation of Functions**

**DCS LIBURNUS PROJECT SRL**, in accordance with its organizational size, ensures that its system is based on the principle of separating those who make decisions, those who execute them, and those who control them.

In particular, the organization ensures that all operations are verifiable because they are recorded. Each operation and/or activity must be lawful, authorized, consistent, documented, verifiable, and carried out in accordance with company procedures, with prudence and in defense of the Company's interests.

Internal procedures must allow for checks on operations, authorization processes, and their execution.

Every director, employee, or collaborator performing operations involving money, assets, or other economically valuable items belonging to the Company must provide appropriate supporting documentation to allow verification of such operations.

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### **7.2 Delegation System**

**DCS LIBURNUS PROJECT SRL** adopts a system of delegations and signing powers under which certain activities may be carried out only by individuals who are expressly authorized through a formal delegation and/or power of attorney.

Where possible, business processes must be split among individuals with clearly defined roles, to prevent any single person from holding unlimited or excessive powers.

Specific tasks, responsibilities, and powers of directors, management, employees, and collaborators are defined by formal resolutions and procedures. These must be known, accepted, and respected.

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### **7.3 Operating Procedures and Decision Protocols**

To prevent violations of the law or the Code of Ethics, the Company adopts operating and internal control procedures aimed at identifying those responsible for decision-making, authorizing, and executing operations.

These procedures must be applied and strictly followed by everyone involved in the covered processes.

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### **7.4 Traceability**

Recipients of the Code must maintain and make available appropriate supporting documentation for each operation or transaction to ensure:

- accurate accounting records
  - immediate identification of the characteristics and underlying reasons
  - clear chronological reconstruction
  - verification of the decision-making, authorization, and execution process, including legitimacy, consistency, and appropriateness, and the identification of responsible parties
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### **7.5 Controls and Verifications**

**DCS LIBURNUS PROJECT SRL** ensures the availability of competent personnel to provide all information, access to documents, and to fulfill legitimate requests from auditing and control bodies.

Directors, employees, and collaborators must act transparently with the Control Body and the auditing company (if appointed), and fully cooperate with all auditing and control activities, avoiding any attempt to influence judgment.

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### **7.6 Oversight of Code of Ethics Implementation**

Responsibility for ensuring the implementation and application of the Code of Ethics lies with:

- the Administrative Body
- Company Management
- Heads of departments and operational units

The Administrative Body, in particular, not only monitors compliance with the Code but also updates it as necessary, including based on employee reports.

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## **7.7 Reporting Violations**

All Recipients must report any possible violations of the provisions, principles, and conduct criteria of this Code to the Administrative Body.

Reports should be sent to the Administrative Body via:

**Email:** management@dcsliburnus.com

**Postal Mail:**

**DCS LIBURNUS PROJECT SRL**

Via degli Acquaioni, 16

57121 – Livorno

The Administrative Body must carry out specific investigations, ensuring confidentiality and anonymity at all stages.

It may be supported by the Human Resources Manager and/or other internal or external parties.

Recipients must fully cooperate during investigations, providing all relevant information. Failure or refusal to cooperate may lead to disciplinary measures.

After investigations, if violations (even attempted) are confirmed, the Administrative Body will take appropriate measures, including disciplinary action.

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## **7.8 Protection of Whistleblowers**

To protect the Company's integrity, managers and subordinates are required to report any suspected or attempted violations of the Code based on clear and consistent factual evidence discovered through their roles.

Reports must follow the procedures outlined.

Any retaliatory or discriminatory actions—direct or indirect—against whistleblowers for reasons related to their report are strictly prohibited and will be severely sanctioned.

Disciplinary measures also apply to those who submit false reports intentionally or through gross negligence.

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## 7.9 Measures Following Code Violations

Violating the principles and behaviors outlined in the Code of Ethics compromises the relationship of trust between the Company and those responsible, whether they are directors, employees, consultants, collaborators, customers, suppliers, or other business partners.

In the event of violations, **DCS LIBURNUS PROJECT SRL** will take disciplinary action appropriate to the severity of the offense, where necessary to protect its interests.

Compliance with this Code is an essential part of all employees' contractual obligations under:

- **Art. 2104** of the Civil Code – Diligence of the employee
- **Art. 2106** of the Civil Code – Disciplinary sanctions

Violations of the Code constitute a breach of contractual obligations and may result in disciplinary actions as provided by law, the applicable collective labor agreement (CCNL), and the Company's disciplinary system. This may include termination of employment and claims for damages.

Under **Articles 2392 and 2407 of the Civil Code**, administrators and statutory auditors are also bound to comply with this Code and may be held liable for damages arising from its violation.

Compliance with this Code is required of all third parties contracting with the Company; non-compliance may result in immediate contract termination and liability for damages.

The application of disciplinary measures is entirely independent from any criminal proceedings before the judiciary, even if the behavior also constitutes a criminal offense.

## 8. DISSEMINATION, COMMUNICATION, AND TRAINING

This **Code of Ethics** is communicated to all internal and external parties who are interested in or otherwise involved in the activities of **DCS LIBURNUS PROJECT SRL** through:

- publication on the company intranet, in the dedicated section entitled "**CODE OF ETHICS**"
- publication on the company's official website
- training initiatives for employees, aimed at ensuring both awareness of the Code's provisions and an understanding of the consequences of their violation.

The responsibility for disseminating the Code of Ethics lies with Company Management and with those expressly delegated by it.

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## **9. FINAL PROVISIONS**

### **9.1 Conflicts with the Code of Ethics**

In cases where even a single provision of this Code of Ethics is found to be in conflict with any provisions contained in internal regulations or procedures, the Code of Ethics shall take precedence over all such provisions.

### **9.2 Approval Process and Amendments**

This **Code of Ethics** was originally approved by the Administrative Body of **DCS LIBURNUS PROJECT SRL** on the date indicated immediately following the General Index of this document.

Any subsequent amendments and/or additions to the Code of Ethics will be approved by the Administrative Body and promptly communicated to all Recipients of the Code.