



Code of Ethics

(rev. 3 – 11/01/2024)

INTRODUCTION

Amper-Auto has repositioned itself as a company with clear goals: to deliver exceptional value to our customers and predictable financial performance to our shareholders through a highly engaged and inclusive workforce. We focus our efforts on bringing the same excellent performances that has defined our products to every aspect of our company and each customer interaction.

To achieve this, we must strive to be an organization that is truly people and customer-centric; that values performance, operational excellence and team spirit. A company that is transparent and authentic at all times and at every level.

This Code of Ethics (“the Code”) is our roadmap to put these values into action. Our mutual success depends on each of us making the right individual choices every day. A single bad choice made by just one person can damage the reputation of our entire company. That’s why it is so important that all of us strictly adhere to this Code and reaffirm our commitment to acting with the highest ethical principles in everything we do.

We earn our customers’ business by delivering exceptional experiences. But we earn their respect by doing so with personal and professional integrity. By exemplifying the principles outlined in the Code, we will promote a winning culture where talented people want to work; where suppliers are honoured to have our business; and where customers trust us to deliver on our commitments.

Complying with the Code is a choice of seriousness and corporate culture considered fundamental and essential in the exercise of our business activity and for the achievement of our economic, productive and social objectives.

Our Code, which sets the global standards for our business and activities, applies to all members of Amper-Auto community, including the Board of Directors, management and employees at every level. Management and employees are also expected to comply at all times with all our policies, directives and procedures.

AmperAuto suppliers, service providers and consultants are expected to adhere to our Code of Conduct and Sustainability Policy when dealing with or acting on behalf of Amper-Auto.

We’re committed to actively promoting Sustainability fundamental principles addressing human rights, labour, the environment and anti-corruption through our corporate strategies and across our operations.

Our Code of Ethics incorporates this commitment and guides all employees to uphold these core principles.



SCOPE OF APPLICATION AND RECIPIENTS

This Code contains the ethical and behavioral principles (the Ethical Principles) also relevant for the purposes of crime prevention and compliance with the provisions of Legislative Decree n. 231/2001 and subsequent amendments.

Our Company supervises compliance with the rules of conduct contained therein.

The recipients of this Code are all those who hold representation, administrative or management functions, those who cooperate and collaborate with it, in any capacity, in the pursuit of its objectives, all employees without exception and anyone who has commercial relationships with the Company.

Amper-Auto employees or business partners are expected to:

- Act ethically;
- Help to achieve company's objectives, while making decisions in compliance with the Code — without compromise;
- Familiarize with the Code;
- Refrain from acting in a way that goes against the essence of this Code and that could be damaging to Amper-Auto's reputation.

Amper-Auto managers are expected to:

- TAKE OWNERSHIP: know the Code in detail and actively promote it in the workplace and among their team;
- LEAD BY EXAMPLE: act as a role model of ethical conduct;
- CREATE a work environment that reflects the content and the spirit of the Code;
- COOPERATE BY distributing the Code to the employees and ensure they've understood it;
- BE VIGILANT in preventing, detecting and responding to any violations of the Code;
- PROTECT those who report violations from reprisals;

Amper-Auto's collaborators (including consultants, intermediaries, etc.) and anyone who has commercial relationships with the Company must comply with the principles contained in the Code. To this end, this Code is also brought to the attention of collaborators, commercial partners, as well as anyone who has relationships with the Company.

Amper-Auto therefore undertakes to ensure maximum dissemination of the Code, also through the use of adequate cognitive, training and awareness-raising tools regarding its contents.

ETHICAL PRINCIPLES

Amper-Auto complies, in achieving its objectives and for the purposes of crime prevention and compliance with the provisions of Legislative Decree no. 231/2001 and its subsequent amendments and/or additions, to the following Ethical Principles:



COMPLIANCE WITH LAWS. Acting in compliance with laws, national, community and international regulations is a priority requirement for Amper-Auto. It requires from its directors, collaborators, employees in general, third parties with whom it has commercial and/or institutional relationships and from anyone who carries out functions or tasks on its behalf in any capacity, compliance with the legislation and all current regulations and principles and procedures preordained for this purpose, as well as ethically correct behavior, such as not to affect their moral and professional reliability.

EQUALITY AND IMPARTIALITY. In the management of activities and in all decisions that influence relationships with its stakeholders, relationships with customers, personnel management or work organization, Amper-Auto abstains from any discrimination based on gender, disability, nationality, sexual orientation, ethnicity, religion, opinions, policies and any other form of diversity.

TRANSPARENCY AND RELIABILITY. In carrying out work and professional activities, Amper-Auto acts with maximum transparency and reliability and as it asks recipients, in managing activities, to provide transparent, truthful, complete and accurate information.

Amper-Auto promotes and spreads, at every corporate level, the culture of control, raising awareness among its employees of the relevance of the internal control system and of compliance with current regulations and company procedures in carrying out work activities.

HONESTY, FAIRNESS AND GOOD FAITH. Honesty represents the fundamental principle for all Amper-Auto activities, and constitutes an essential element of company management.

Amper-Auto requires that all Recipients to whom the Code is addressed maintain transparent conduct, refraining from carrying out activities that are in conflict with the principles of this Code, aware that the pursuit of the Company's interest cannot in any way justify similar conduct, avoiding situations where the subjects involved have or may have a conflict of interest, and carry out activities that may, in some way, interfere with their ability to make decisions in the exclusive interest of the same or derive a personal advantage from it.

In the event of a conflict of interest, the recipients must inform their manager or company contact and comply with the decisions taken, in this regard, by the Company.

Amper-Auto is aware of the fact that a healthy and correct competition system contributes to the best development of its corporate philosophy. Therefore, it refrains from implementing and/or encouraging behavior that could constitute forms of unfair competition.

DILIGENCE AND PROFESSIONALISM. All the Company's activities must be conducted with the utmost commitment, in a spirit of mutual respect and collaboration.

Each Recipient carries out his/her work activity and performance with diligence, efficiency and correctness, making the best use of the tools and time at his/her disposal and assuming the responsibilities connected to his/her activity, protecting the image of the Company.

The relationships maintained with customers must be based on loyalty, transparency, confidentiality and professionalism.

CONFIDENTIALITY. Amper-Auto protects the confidentiality of the information that constitutes company assets, or in any case of the information or personal data of third parties in its possession, in the most rigorous observance of current legislation also regarding the protection of personal data.

The commitment to confidentiality also extends to information relating to customers, suppliers and business partners, whose personal data the Company acquires and processes. None of the recipients may derive benefits of any kind, direct or indirect, personal or financial, from the use of confidential information, nor communicate said information to others or recommend or induce others to use the same.



Amper-Auto consistently applies and updates policies and procedures to protect information. Confidentiality is also guaranteed through adequate protection measures for company data stored on protected IT media.

CORRECTNESS AND TRANSPARENCY OF COMPANY INFORMATION. Amper-Auto promotes maximum transparency, reliability and integrity of information relating to company accounting. Each operation and transaction must be correctly recorded in the company accounting system according to the criteria indicated by the law and the applicable accounting principles, and must also be duly authorized, verifiable, legitimate, coherent and congruous.

It will be the responsibility of each employee and collaborator appointed to ensure that the supporting documentation is easily available and ordered according to logical criteria. Furthermore, employees and collaborators, within their competence, are required to actively collaborate in the correct and effective functioning of the internal control system and not make improper use of company assets, whether tangible or intangible, instrumental to the activity carried out.

RESPECT AND PROTECTION OF THE ENVIRONMENT Amper-Auto is committed to safeguarding the environment and sustainable development of the territory as a primary asset, ensuring an environmentally friendly work organization, promoting energy saving, the dematerialization of documents, the recycling of renewable materials and directing the purchases of goods towards products that ensure environmental sustainability.

As part of operational management and business initiatives, Amper-Auto is committed to minimizing the negative impact that its corporate activities produce on the environment.

To this end, in full compliance with current environmental legislation, it pays particular attention to the following aspects:

- ✓ promotion of activities and processes that are as compatible with the environment as possible, with a view to continuous improvement and through the use of advanced criteria and technologies regarding environmental protection, energy efficiency and sustainable use of resources with the aim to constantly reduce resource consumption through optimized processes;
- ✓ assessment of the environmental impacts of all company activities and processes;
- ✓ pursuit of environmental protection standards through the implementation of adequate management and monitoring systems;
- ✓ training and widespread awareness at all company levels on environmental issues

COMPETITION LAW COMPLIANCE. Being aware that a healthy and correct competition system contributes to continuous improvement and development, Amper-Auto observes community and national laws on competition and abstains from implementing or encouraging illicit agreements and oppressive behavior that could integrate forms of unfair competition. The recipients are required to refrain from entering into contacts or agreements of an anti-competitive nature, from carrying out or receiving any exchange of confidential company information. Any action aimed at altering the conditions of fair competition is contrary to company policy and is prohibited for any person acting for the Company. Under no circumstances can the pursuit of the Company's interests justify conduct that does not comply with the rules of this Code.

QUALITY AND SAFETY OF SERVICES. Amper-Auto pays attention to the quality, safety and reliability of its services to achieve customer satisfaction. The recipients are therefore required to comply with what is indicated in the quality management system procedures.



COUNTERFEIT SPARE PARTS. Amper-Auto is committed to manufacture only original spare parts. For this reason it pays attention to the origin of all purchased components and materials and condemns all forms of counterfeiting. The recipients are therefore required to comply with this principle and to avoid the use and the manufacturing of counterfeit products.

EXPORT CONTROLS AND ECONOMIC SANCTIONS. It is the policy of Amper-Auto to comply with all applicable export control laws. All Amper-Auto employees are required to comply with these laws. Under no circumstances Amper-Auto employees are authorized to make transfers, exports, re-exports, sales or assignments of products, technical data or services not permitted by applicable export control laws.

Amper-Auto undertakes to respect all economic sanctions in respect of specific entities or countries, including economic sanctions imposed by the UN, EU and other jurisdictions in which the company operates.

PROTECTION OF INDUSTRIAL AND INTELLECTUAL PROPERTY. The protection of Amper-Auto's intellectual property, including patents, trademarks, distinctive signs, technical and scientific knowledge, know-how and skills acquired during company activities, is fundamental for the company. All those who operate on behalf of Amper-Auto, within the scope of their functions and responsibilities, are required to safeguard and manage the company's industrial intellectual property by safeguarding documents, data, drawings, software, production methods and techniques and any other information, on any medium, which constitute company know-how and/or are the subject of intellectual or industrial property rights. The same protection is also guaranteed, in the same way, to intellectual property rights belonging to customers and third parties in general.

COMPLIANCE WITH ANTI-MONEY LAUNDERING REGULATIONS. Amper-Auto observes maximum transparency in commercial operations and in relationships with third parties, in full compliance with national and international regulations regarding the fight against money laundering. All financial transactions are adequately justified in contractual relationships and are carried out using means of payment that guarantee traceability.

Before starting relationships with counterparties, verification of the available information relating to their respectability and the legitimacy of their activity is required in order to avoid any implication in operations suitable, even potentially, to encourage the laundering of money deriving from illicit activities or criminals.

Our Company does not purchase goods which, due to the conditions of the offer, give reason to doubt the lawfulness of their origin and does not have economic relationships with subjects which give reasonable reason to believe that they are carrying out illicit activities.

The recipients undertake to comply with all rules and provisions, both national and international, regarding anti-money laundering.

Before establishing relationships or stipulating contracts with non-occasional suppliers and other partners, the recipients shall be sure of the reliability, moral integrity and reputation of the counterparty, therefore, in the context of the various relationships established with our Company, they undertake to prevent and combat events related to money laundering from criminal activities and the receiving of goods or other benefits of illicit origin.

INTERNAL RELATIONSHIPS AND HUMAN RESOURCES. Amper-Auto operates in the belief that the most important success factor of any company is guaranteed by the professional contribution of the people who work there, in an environment of loyalty and mutual trust.



Amper-Auto recognizes the value of human resources, through the protection of their physical and moral integrity and by encouraging a continuous growth of technical and professional skills.

Relationships between Employees are based on respect for the person as such and for the activity carried out within the organization

The professional skills of employees are used and enhanced through training and continuous updating. The Company pursues the enhancement of professionalism, promotes the aspirations of individuals, the learning expectations, professional and personal growth of each individual.

Amper-Auto ensures safe, healthy working conditions for its employees and protects the physical and moral integrity of its collaborators and adopts and maintains adequate management systems aimed at identifying, preventing and reacting to possible risk situations, to guarantee the health and the safety of all staff.

DISCRIMINATION AND HARASSMENT. Amper-Auto rejects any form of discrimination based on age, sex, race, religion, language, political belief, disability, trade union membership. Amper-Auto is committed to ensuring that authority is exercised with fairness and correctness, avoiding becoming an exercise of power detrimental to the dignity of employees and collaborators. Work organization choices must safeguard the value of employees and collaborators.

Amper-Auto guarantees working conditions that respect individual dignity and safe and healthy working environments. Behaviors that are harmful to the moral and personal beliefs and preferences of each individual or discriminatory conduct are not tolerated in any way, nor any form of harassment and/or personal or sexual offense and we are therefore committed to ensuring a work environment that excludes any form of discrimination and harassment.

SAFETY AND HEALTH IN THE WORKPLACE. Amper-Auto recognizes the individual and social value of preventing accidents and occupational diseases, ensures safe and healthy working environments and works to ensure continuous improvement of safety standards, in full compliance with current regulations on the subject and taking into account the knowledge acquired by virtue of technical progress.

Amper-Auto is committed to spreading and consolidating a culture of safety and awareness of the risks connected to the work activities carried out, requiring everyone, at every level, to behave responsibly and respectfully of the safety system set up as well as of all the company procedures that form it as integral part. From this perspective, the Recipients are called upon to personally contribute to maintaining the safety and quality of the work environment in which they operate, scrupulously adhering to the established safety system and all the company procedures that form an integral part of it.

Amper-Auto's objective is to promote the health and safety of all employees, environmental awareness, awareness of Social Responsibility and workplace safety, to guarantee the training and correct information of the Recipients regarding the relative risks to the safety to which they are exposed, ensuring they have suitable means and Personal Protective Equipment required by current legislation in relation to the type of activity carried out, to continuously monitor the performance and efficiency of their system designed to monitor risks associated with safety , to keep workplaces safe to protect the integrity of its staff.

PROTECTION OF COMPANY ASSETS AND RESOURCES. The company assets and resources to which every employee has access must be used efficiently and in ways suitable for protecting their value and exclusively for the purpose of achieving the Company's corporate objectives and purposes. Each employee will, therefore, be personally responsible for the protection and conservation of company assets such as, for example, premises, equipment and confidential information as well as any loss, use or unauthorized disposal, ensuring that these tools are used in compliance with the law and of the principles indicated in this Code.

MANAGEMENT OF INFORMATION SYSTEMS Amper-Auto considers IT applications as fundamental elements for the achievement of its objectives, as tools available to Recipients to best express their potential in carrying out their tasks and as essential components for safe, continuous, efficient and controlled of its plants. The recipients use these media as well as Internet connections for purposes relating to the service only and do not keep documents of an exclusively personal nature on their computers or other IT media



owned by the Company. Under no circumstances is it permitted to use IT and network resources for purposes contrary to mandatory provisions of law, public order and morality, as well as to commit crimes or induce the commission of crimes, damage or alter third-party information systems and information. parties or illegally obtain confidential information.

All the employee have to follow the cyber-security principles put forth in our awareness and education program.

RELATIONSHIPS WITH THIRD PARTIES

Amper-Auto pursues its mission by establishing a relationship of trust with its interlocutors, whether customers, suppliers or collaborators.

It carries out its business by observing principles of loyalty and correctness, and asks those who work on its behalf to maintain honest relationships that comply with the regulations in force in every relationship they have, not tolerating corrupt and/or collusive conduct, or favouritism.

RELATIONSHIPS WITH CUSTOMERS, SUPPLIERS AND THIRD PARTIES

- ✓ Amper-Auto guarantees adequate standards of professionalism, availability, quality and timeliness of response to their needs.
- ✓ It manages relationships with suppliers and third parties with loyalty, correctness and professionalism, encouraging continuous collaborations and solid and long-lasting relationships of trust, avoiding any corruption phenomenon.
- ✓ It formalizes all legal relationships with Customers and Suppliers in writing, respecting the conditions indicated in the company protocols
- ✓ It excludes any form of payment or granting of advantages to customers, suppliers, which is not strictly deriving from a contractual obligation, as such governed by a contractual agreement.
- ✓ Amper-Auto acts to protect and promote the Principles of the Code. It asks the recipients to observe the internal procedures for the selection and management of relationships by adopting exclusively objective evaluation criteria according to declared and transparent methods; to include in the contracts the confirmation of having read the Code and the express obligation to comply with the Principles contained therein; observe and request compliance with the contractual conditions; maintain a frank and open dialogue with suppliers and external collaborators in line with good commercial practices; bring relevant problems arising with a supplier or external collaborator to the attention of the competent company structure, so that the consequences can be assessed.
- ✓ Payments, commensurate with the performance indicated in the contract, cannot in any way be made to a person other than the contractual counterparty nor in a third country other than that of the parties or of execution of the contract
- ✓ Amper-Auto requires its suppliers to operate in compliance with all applicable laws, including provisions relating to labor, applicable National Collective Agreements, minimum wages, overtime compensation, hiring and workplace safety.
- ✓ The choice of commercial partners favors operators who meet criteria of ethics, reliability, credibility in the reference market and professional seriousness, observing transparency of the agreements and avoiding the signing of any pact or agreement that is secret and/or contrary to the law.



RELATIONS WITH INSTITUTIONS

Relations with the Public Administration, public officials or persons in charge of a public service must be inspired by the most rigorous observance of the applicable laws and regulations.

Directors, employees and external collaborators are obliged to behave in a transparent manner consistent with the provisions, including contractual ones, which regulate relations with the Public Administration and to refrain from engaging in conduct that could constitute corruption crimes, undue inducement to give or promise benefits, extortion, fraud to the detriment of the State or other public body.

The management of relationships with officials, representatives or representatives of the Public Administration is in any case reserved exclusively for the company roles authorized to do so, acting with correctness and transparency, without hindering the regular carrying out of the verification activity through concealment or destruction of documentation.

Amper-Auto prohibits behavior contrary to the Principles of this Code:

- ✓ offer, even through third parties, gifts, cash payments or other benefits to public officials or their families, aimed at acquiring favorable treatment for the Companies
- ✓ force or induce third parties to give or promise money or other benefits to public officials or their family members;
- ✓ provide untruthful information or fail to communicate relevant facts, where requested by the Public Administration and independent administrative authorities. It is not permitted to use any public contributions received for purposes other than those for which they were assigned.

In relations with the Public Administration, behavior that could influence the decisions of the administrations concerned, in particular of the officials who deal or decide on their behalf, is not permitted.

Furthermore, Amper-Auto undertakes to comply with any request from the administrative authorities and to provide full collaboration during the preliminary investigation procedures.

In relations with the authorities and the Public Administration in general, no form of gifts is permitted which is, in any case, aimed at acquiring preferential treatment in the conduct of each of the activities connected in any way to the Company.

COMPLIANCE WITH ANTI-CORRUPTION RULES

Amper-Auto promotes and requires the Recipients of this Code to respect the anti-corruption principles and regulations.

Any form of corruption is prohibited, like:

- ✓ offer, promise or give any benefit of value to inappropriately influence a person in order to obtain any advantage, request or accept any benefit as compensation for an inappropriate action or to induce them to act in an improper manner for the attribution of an assignment from Amper-Auto.
- ✓ wrongfully secure or maintain a business or an unfair advantage in relation to business activities, in violation of applicable laws.

In particular, Amper-Auto requires the recipients of this Code to actively participate in the fight against all forms of corruption and to refrain from carrying out activities or adopting behaviors incompatible with the obligations connected to the relationship maintained with the Company.

RELATIONSHIPS WITH TRADE UNIONS AND SOCIAL ORGANIZATIONS

Amper-Auto complies, in carrying out its activities, with respect for local and national communities, encouraging dialogue with trade unions or other associations.



It does not make contributions, direct or indirect and in any form, to parties, movements, committees and political and trade union organizations, to their representatives and candidates, except those for the benefit of employees and due according to specific regulations.

It prevents any form of participation by the Recipients in associations whose purposes are prohibited by law and contrary to public order and repudiates any behavior aimed at even just facilitating the activity or program of organizations instrumental in the commission of crimes.

Each employee is free to be represented by a union or other representation, as long as it complies with local laws.

RELATIONS WITH THE MASS MEDIA

External information must be truthful and transparent.

Relationships with the mass media are reserved exclusively for top management and/or functions delegated for this purpose.

Employees cannot provide information to representatives of the mass media nor undertake to provide it without the authorization of the competent functions.

RELATIONSHIPS WITH OTHER STAKEHOLDERS

The assumption of commitments and the management of relationships of any kind with private entities are reserved exclusively to the company functions responsible for this and to the personnel authorized to do so according to the system of delegations, job descriptions and company procedures.

Anyone who intends to have commercial or partnership relationships with Amper-Auto must adopt, in their business, behaviors in line with this Code. Failure to comply with these principles legitimizes the company to adopt appropriate measures.

EXTERNAL COMMUNICATIONS

Communications comply with laws, regulations, rules and professional conduct practices, aiming for the objective of clarity, transparency, timeliness and the protection of information regarding sensitive data.

The following are prohibited:

- ✓ communications from personnel who have not been previously authorized by the Board of Directors;
- ✓ any form of pressure or assumption of favorable attitudes towards communication bodies;
- ✓ dissemination of false or biased news or comments that may harm or put the Company's image in a bad light in any way through personal access to blog sites, forums or social networks present online or through company IT tools, and with the use of IT tools for private use.

FINAL PROVISIONS

DISSEMINATION OF THE CODE OF ETHICS

Amper-Auto undertakes to ensure timely dissemination of this Code to all stakeholders through:

- ✓ Company's website.
- ✓ Internal training
- ✓ Posting on the notice board



VIOLATIONS AND SANCTIONAL CONSEQUENCES

Compliance with the rules of the Code must be considered an essential part of the obligations of employees pursuant to and for the purposes of article 2104 of the Civil Code.

Violation of the rules of the Code of Ethics and Conduct by employees may constitute a failure to fulfill the primary obligations of the employment relationship or a disciplinary offence, in compliance with the procedures provided for in Article 7 of the Workers' Statute, with all legal consequences, even in order to maintain the employment relationship, and may lead to compensation for damages resulting therefrom.

Compliance with the Code must be considered an essential part of the contractual obligations assumed by collaborators and/or subjects having business relationships with Amper-Auto; the violation of the provisions of the Code by such recipients may constitute a breach of contractual obligations with all legal consequences, including with regard to the termination of the contract and/or assignment and may result in compensation for damages deriving therefrom.

The guarantor of the full effectiveness of the Model and the Procedures is the Management which, through its own independent inspection activity or following reports from third parties internal or external to the company, limits potentially dangerous situations or identifies conduct adopted in defiance of the Procedures, of the Behavioral Standards or the Code of Ethics.

Recipients are therefore obliged to report any violation or suspected violation of the provisions of this Code of Ethics based on precise and consistent factual elements, of which they have become aware due to the functions performed.

In the event of a report, the Management guarantees maximum confidentiality of the identity of the whistleblowers in the reporting management activities, also in order to avoid retaliatory attitudes or any other form of discrimination or penalization against them.

APPROVAL OF THE CODE OF ETHICS AND RELATED AMENDMENTS

This Code of Ethics is approved and adopted by resolution by the Board of Directors. Any variation and/or addition to this Code of Ethics will be approved by the Board of Directors and promptly disseminated to all recipients of the same.