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Code of Ethics

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CBBL CROSS BORDER BUSINESS LAWYERS MOORE Warwick LEGAL NETWORK

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1. Introduction

bureau Plattner is an interdisciplinary professional firm with offices in Bolzano, Milan, Genoa and Merano, and a representative office in Munich. Established in 1969 in Bolzano, the Firm has progressively expanded its scope of services, including through mergers with other professional practices, consolidating its position as a point of reference within the Italian and international landscape of tax, legal, labour and audit advisory services.

This Code of Ethics embodies the synthesis of the Firm's core values, professional culture, and strategic vision and mission. These principles guide the conduct of all its members, namely chartered accountants, statutory auditors, attorneys-at-law and labour consultants, as well as its employees.

More specifically, this document sets out the ethical and behavioural principles that govern the daily activities of all members of the Firm - professionals and employees alike - in their dealings with clients, public institutions, suppliers, colleagues and the communities in which they operate.

Respect for our roots and history, a strong family-oriented culture, entrepreneurial spirit, a commitment to innovation, fairness, reliability, pragmatism, shared decision-making, sustainability and social responsibility are fundamental values that inspire every aspect of our conduct.

Through this Code of Ethics, we aim to:

- strengthen the Firm's identity and promote consistency in conduct across all levels of the organisation;
- foster a working environment grounded in trust, collaboration and mutual respect;
- ensure transparency, integrity and fairness in our relationships with clients, institutions, suppliers and colleagues;
- contribute to the well-being of the broader community by integrating principles of social and environmental responsibility into our professional activities.

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This Code of Ethics is not merely a declaration of intent; it constitutes an operational instrument that guides everyday decisions, safeguards the Firm's reputation and represents a tangible commitment to professional excellence. It is the concrete expression of the values, culture and vision that define the Firm. It serves both as a framework of internal rules and as a tool for guidance and cohesion, inspiring every decision and every relationship, within and beyond the Firm.

All Partners, Associates and Employees are required to assume responsibility for their conduct and to contribute, with consistency and integrity, to the development of a professional environment founded on respect, trust, competence and a spirit of collaboration.

Adherence to the Code of Ethics represents a conscious commitment by all members of the Firm. It reinforces the Firm's identity and ensures its long-term credibility, both towards clients and towards future generations of professionals, associates and employees.

The Code is not immutable; it shall be subject to continuous review and updating in order to reflect regulatory, social and organisational developments. Its effectiveness ultimately depends on the daily example set by each of us.

2. Scope of Application and Addressees

This Code of Ethics applies to all offices of the Firm and to all individuals operating within it, irrespective of their role, location or contractual status. Its addressees therefore include all Partners of the Firm, independent professionals and Employees. The Code also applies to the companies directly or indirectly controlled by bureau Plattner, as well as to all individuals acting on their behalf (including members of corporate bodies, Employees, collaborators, consultants and third parties). In particular, the following entities are included within its scope: SBS Suedtiroler Bureau Service S.r.l., MBS S.r.l., SECAP Service S.r.l., LP Advisory S.r.l., TP Advisory International S.r.l., Moore Stephens BP S.r.l. and bP Corporate Finance S.r.l.

Adherence to the principles set out in this Code constitutes an essential prerequisite for the quality, integrity and reliability of the services provided. All addressees are required to be

familiar with, comply with and actively promote the values expressed herein, thereby contributing to the preservation of the Firm's identity and reputation.

In compliance with the applicable laws and regulations in the various legal and cultural environments in which we operate, this Code of Ethics provides a common, shared and overarching framework consistent with the Firm's identity, which is grounded in a culture of responsibility, fairness and collaboration.

Any conduct inconsistent with this Code shall be assessed in accordance with the principles of proportionality, fairness and transparency, in coordination with the Firm's internal oversight procedures and the applicable regulatory framework.

3. Vision and Mission of the Firm

The Firm's objective is to be a leading professional association within the national landscape of tax and legal advisory services, while preserving a strong family-oriented culture and maintaining respect for its roots and history. The Firm's vision is to be one of Italy's foremost professional practices, distinguished by cultural sensitivity, multilingual capabilities and a pragmatic approach, providing clients with comprehensive, integrated and 360-degree services.

The Firm's purpose is to remain a professional practice capable of continuous renewal over time, driven by a people-centred approach and sustainable growth. Its mission is to care for its Employees and Associates, enabling them in turn to provide the highest level of service and attention to the Firm's clients.

The Firm pursues sustainable growth by enhancing professional expertise and internal well-being, while contributing positively to society and the environment.

bureau Plattner conducts its activities on the basis of a shared system of values, deeply rooted in its history and consistently oriented towards the future. These values guide every decision, every relationship and every professional action, fostering a solid, transparent and merit-based environment in which each member of the Firm is empowered to perform at their best.

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4. The Firm's Core Values

- **Respect for our roots and history**

  bureau Plattner was founded in 1969 on decisions driven not by short-term profit maximisation, but by a long-term vision of development and sustainability. The Firm has consistently been dedicated to cross-border advisory services and is united by a deep respect for cultural differences and for the professional traditions of the practices that have progressively joined and integrated into the Firm.

- **A family-oriented culture**

  We believe that the Firm is not merely a workplace, but also a professional community akin to a family, where respect, appreciation, mutual support, transparency and sincerity in communication are fundamental. A genuine commitment to fostering the professional and personal development of each member of the Firm, together with the recognition that the long-term preservation and success of the Firm as a whole take precedence over individual interests - whether of Employees, Associates or Partners - constitute essential pillars of sustainable success.

- **Entrepreneurial Spirit**

  We embrace a proactive and forward-looking mindset aimed at fostering the development of both individuals and the Firm. On the one hand, we promote education, continuous training and professional specialisation; on the other, we support the Firm's evolution through the development of new service lines, the integration of other professional practices and the opening of new offices. We maintain an open and constructive attitude towards regulatory and market developments, viewing change as an opportunity rather than a threat.

- **Commitment to innovation**

  We cultivate an inherent curiosity and a continuous interest in all initiatives that enable us to deliver services that are more effective, comprehensive, efficient and value-driven for our clients, Employees and Associates.

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We consistently reflect on the future and assess the potential impact of local and global developments on our activities, on those of our clients and on the broader market environment, as well as on the professional work of our Employees and Associates.

- **Integrity and Reliability**

  Integrity and reliability define our professional conduct. As an employer towards our Employees, as trusted advisors to our clients and as colleagues within the broader professional community, we act with loyalty, seriousness and accountability. We ensure that our actions reflect the highest ethical standards and remain free from improper external influence or conflicts of interest.

- **Pragmatism in addressing professional challenges**

  We undertake a thorough analysis of our clients' issues while addressing them with a pragmatic and solution-oriented approach, providing effective and practical outcomes within reasonable timeframes. Similarly, internal relationships and organisational challenges are managed pragmatically, favouring solutions that simplify professional life for Employees, Associates and Partners, avoiding unnecessary bureaucracy and excessive formalism.

- **Shared decision-making**

  Our decision-making processes are guided by a spirit of inclusiveness and participation, ensuring that members of the Firm may regard themselves as active contributors to collective decisions. We promote a culture of open dialogue and constructive debate, founded on transparency and fairness, and grounded in the principle that the interests of the Firm prevail over individual interests.

- **Sustainability and social responsibility**

  The Firm is fully aware of its social and environmental responsibilities. We do not discriminate on the basis of age, gender, religion or ethnicity, and we foster an equal-opportunity environment grounded in meritocracy. We are committed to promoting diversity, inclusion and gender equality through organisational practices that respect human dignity and fundamental rights. The Firm operates in accordance with UNI/PdR 125:2022 guidelines, with the objective of enhancing diversity and supporting women's

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empowerment. We are committed to reducing CO_2 emissions and to supporting social and cultural initiatives for the benefit of the community.

a. **From values to conduct: how we live our values every day**

The Firm's values find daily expression in the conduct of each of its members and therefore constitute practical guidelines governing how we work, collaborate and represent bureau Plattner.

For us, "Respect for our roots and history" means valuing our identity and the path built since 1969, preserving the connection among offices, people and clients who have contributed - and continue to contribute - to the Firm's development.
In practical terms, this value translates into the sharing of experience across teams, offices and generations within the Firm. We are convinced that diversity of backgrounds, cultures and professional experiences - and the respect for them - represents a source of enrichment that fosters an inclusive and collaborative internal environment and, consequently, enhances the quality of service provided to our clients.

"Family-oriented culture" means fostering a working environment grounded in trust, respect and collaboration, where each individual feels part of a cohesive and supportive professional community that grows together over time. This is reflected in behaviours characterised by mutual support, active listening, and the sharing of knowledge and experience to enable others to grow. Individual success is always regarded as an integral part of the Firm's collective success. We recognise that in a professional environment striving for excellence, a competitive spirit may naturally arise and can be positive; however, it must never come at the expense of collaboration and shared growth. Cooperation, mutual assistance and the transfer of know-how remain paramount. Each member of the Firm is encouraged both to teach what they know and to learn from others, in the awareness that the Firm's true strength lies in teamwork.
For us, "Entrepreneurial spirit" means approaching our work with curiosity, initiative and a strong sense of responsibility, transforming ideas into opportunities. This mindset also shapes the way we serve our clients: we support them with vision, pragmatism and the ability to embrace change as an opportunity for development.

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We continuously strive to propose concrete, sustainable and innovative solutions and to actively contribute to the evolution of our expertise and service offerings. Professional and managerial challenges are approached with openness and a constructive attitude, transforming them, whenever possible, into opportunities for growth. Each individual is encouraged to act proactively, to assume responsibility for results and to contribute through personal commitment to the Firm's collective development. Above all, we face challenges with courage, recognising that learning derives from experience and that success belongs not to those who never err, but to those who persist.

"Commitment to innovation" means cultivating a forward-looking mindset and an openness to change, with the objective of continuously improving both the quality of services delivered to clients and our working environment.
We therefore constantly seek tools and solutions that enhance efficiency and sustainability in our daily activities. We remain willing to reassess and develop new working methods when necessary, fully aware that what is effective today may not constitute an adequate response to tomorrow's challenges.
Innovation also entails a commitment to continuous learning, investment in the personal and professional development of all members of the Firm, and an analytical, constructive and forward-thinking contribution to the Firm's ongoing evolution.

"Integrity and reliability" mean maintaining ethical, transparent and consistent conduct aligned with the trust placed in the Firm by clients, colleagues and the broader community. We honour our commitments, safeguard confidentiality, and act with loyalty and integrity in all circumstances, including periods of rapid change or heightened pressure. "Reliability" also signifies consistency between words and actions, ensuring that what we say corresponds to what we do, and upholding professionalism and seriousness in all relationships.

For us, "Pragmatism" means seeking concrete, effective and proportionate solutions that address the needs of clients and the Firm, avoiding unnecessary formalism or complexity. We approach all matters - whether professional issues raised by clients or internal organisational matters - with balance, method and clarity. Clients, colleagues and

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Employees seek answers and guidance, even in complex situations; our role is to provide solutions, not additional obstacles.
Being pragmatic means simplifying professional life for clients and members of the Firm through clear processes and agile decision-making pathways that respect individuals' time and reflect a culture oriented towards delivering solutions.

For us, "Shared decision-making" means involving people in key processes, valuing participation and constructive dialogue, and ensuring transparency regarding the rationale behind decisions. We listen to and assess diverse viewpoints, discuss choices openly and respectfully, and acknowledge that the Firm's development is the result of collective effort. Through dialogue and mutual trust, we seek to build sound and sustainable decisions in the best interests of the Firm as a whole. This does not preclude delegation for operational efficiency; rather, it requires awareness and judgment to recognise when collective wisdom and broad consensus are most conducive to sound decision-making.

For us, "Sustainability and social responsibility" mean acting responsibly towards people, the community and the environment, integrating principles of environmental stewardship, social responsibility and sound governance - the so-called ESG principles - into our decisions and professional conduct.
Sustainability entails creating long-term value by balancing the Firm's economic and financial objectives and those of its Partners with the well-being and satisfaction of those who work within or engage with the Firm, environmental protection and integrity in decision-making processes.
We are committed to reducing the environmental impact of our activities, supporting social and cultural initiatives in the territories in which we operate, and adopting organisational and management practices that promote diversity, inclusion, gender equality and women's empowerment.

In November 2025, the Firm obtained UNI/PdR 125:2022 Certification, confirming its concrete and ongoing commitment to fostering an organisational culture grounded in fairness, respect and equal opportunity, and to pursuing continuous improvement in this area.

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5. Governance and Ethical Responsabilities

bureau Plattner recognises the importance of transparent, accountable governance aimed at safeguarding human dignity, ensuring the quality of the working environment and aligning conduct with the Firm's core values.

The Shareholders' Meeting defines the Firm's strategic, ethical and value-based guidelines and ensures the effective implementation of this Code of Ethics across all offices, monitoring organisational alignment with the principles of integrity, inclusion, transparency and responsibility.

Inclusion, Equal Opportunities and Well-Being Committee (CIPOB)

In order to foster a professional culture grounded in respect, fairness, organisational well-being and the enhancement of diversity, bureau Plattner has established the Inclusion, Equal Opportunities and Well-Being Committee (CIPOB), an internal body entrusted with advisory, consultative and strategic guidance functions.

CIPOB shall be regarded as a unified internal committee encompassing the functions typically attributed to an Ethics Committee, a Gender Equality Committee and a DEI Committee – namely, the body dedicated to Diversity, Equity and Inclusion, which constitute core principles of the 2030 Agenda for Sustainable Development adopted on 25 September 2015 by the governments of the 193 Member States of the United Nations. Through this integrated structure, the Firm consolidates within a single governance body the oversight of ethical policies, equal opportunity initiatives, the prevention of psychosocial risks and its commitment to fostering a fair, respectful and inclusive working environment

The Committee aims to:

- promote a culture of Diversity, Equity and Inclusion (DEI) within the Firm;
- ensure equal opportunities in access to employment, professional development and career progression;
- foster a respectful, collaborative and safe working environment;
- prevent and counteract discrimination, harassment, bullying and any conduct detrimental to personal dignity;
- promote organisational well-being and work-life balance;

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- contribute to the social dimension of the Firm's ESG initiatives;
- support and monitor compliance with the requirements of UNI/PdR 125:2022 Gender Equality Certification;
- strengthen the Firm's ethical reputation towards clients, partners and the broader community.

The Committee shall:

- develop and update internal guidelines concerning inclusion, equal opportunities, ethical conduct and the prevention of discrimination and harassment;
- propose training programmes, DEI initiatives and awareness-raising activities;
- promote mentoring, empowerment and talent development initiatives for all members of the Firm, without distinction as to ethnicity, gender, age or religious belief;
- monitor team composition and gender balance in positions of responsibility;
- contribute to the definition of inclusive recruitment and retention policies;
- prepare periodic reports assessing the effectiveness of the measures adopted and propose improvements;
- represent the Firm within external networks and forums dedicated to DEI, ESG and social responsibility matters;
- collaborate with Human Resources in monitoring organisational climate, training processes and the prevention of psychosocial risks;
- propose updates to the Code of Ethics concerning inclusion, well-being and ethical values.

Handling of Reports Concerning Ethical Matters, Equal Opportunities and Well-Being

CIPOB shall:

- receive and assess reports concerning conduct inconsistent with the Code of Ethics and with the Firm's commitment to equal opportunities and DEI principles (including discrimination, harassment, bullying, breaches of equal opportunity principles and issues relating to organisational well-being);
- act with impartiality, confidentiality and full protection of the reporting individual;
- propose corrective or preventive measures to the Human Resources Department and to the Partners' Meeting, where appropriate;
- promote a culture of prevention and responsible reporting within the Firm.

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Where required, CIPOB shall cooperate with the managers of the whistleblowing channel, who remain autonomous bodies in accordance with Legislative Decree No. 24/2023.

The Committee is composed of Partners, Professionals and Employees holding positions of responsibility and demonstrating particular awareness and sensitivity with respect to DEI and organisational well-being matters.
It includes representatives from different areas of the Firm and at least one member of the Human Resources team.
CIPOB operates pursuant to internal regulations approved by the Partners' Meeting, which define the term of office of its members, meeting procedures, quorum requirements, decision-making processes and information flows towards Human Resources and the Partners' Meeting.

Heads of Business Units and Business Services

Heads of Business Units and Business Services remain responsible for promoting and ensuring the application of the Code of Ethics within their respective teams. They cooperate with CIPOB and report any relevant issues or concerns.
By signing the Code of Ethics, each Partner, Employee and Associate formally undertakes to conduct themselves in accordance with the Firm's values and to contribute actively to an inclusive, respectful and collaborative working environment.

6. Management of Ethical Risks, Internal Controls and Protection of Integrity

bureau Plattner recognises that the management of ethical risks constitutes an essential component in ensuring a working environment grounded in transparency, accountability and integrity. To this end, the Firm has established a structured and continuously updated internal control system designed to prevent, monitor and manage potential risk situations that could compromise the values and principles set out in this Code of Ethics.
This system is based on formalised procedures for periodic review and risk assessment of sensitive areas, involving all functions of the Firm at every level – from Partners to Associates and Employees across all organisational units. Its objective is to ensure the timely prevention and management of risks such as corruption, conflicts of interest, breaches of confidentiality,

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discriminatory conduct or harassment, thereby safeguarding the integrity of the organisation and maintaining the trust of the Firm's stakeholders.

In order to strengthen this culture of responsibility, bureau Plattner promotes continuous training programmes in the areas of ethics, compliance and legality, supported by clear and confidential communication channels aimed at facilitating the prompt reporting of non-compliant conduct. The protection of the reporting individual's confidentiality and security constitutes a non-negotiable commitment, supported by dedicated internal policies and a whistleblowing system compliant with applicable laws and regulations.

As part of its integrated risk management framework and its commitment to safeguarding corporate integrity, bureau Plattner has adopted an Information Security Management System (ISMS) in accordance with the international ISO/IEC 27001 standard, representing an additional organisational safeguard to ensure data protection and operational continuity. This certification further strengthens the Firm's internal control system, in alignment with the principles of transparency, accountability and prevention.

7. Sustainability, Social Responsibility, and Commitment to the Community

As further clarification of what has already been highlighted above, it should be noted that Bureau Plattner is committed to playing an active role in promoting sustainable development by integrating principles of social equity, environmental protection, and responsible economic growth into its strategic choices. Awareness of the importance of sustainability is reflected in concrete actions such as the reduction of CO2 emissions through the adoption of green technologies, the digitalization of business processes, and the energy efficiency of its offices. At the same time, the firm values diversity and inclusion, ensuring equal opportunities for all employees, regardless of gender, ethnicity, religion, sexual orientation, age, or disability. It promotes a policy of zero tolerance toward any form of discrimination, harassment, or bullying, with effective listening mechanisms and prompt interventions. Furthermore, Bureau Plattner supports social, cultural, and environmental initiatives in the areas where it operates, collaborating with both public and private entities, and raises awareness among its employees on various issues of environmental, economic, and social sustainability. The goal is to contribute to building a fairer and more conscious community, aligned with ESG principles.

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8. Principles of ethical and professional conduct

In order to maintain an ethical, safe and inclusive working environment, bureau Plattner hereby defines a set of principles and rules intended to guide the daily conduct of all members of the Firm. These principles represent the practical implementation of our core values and constitute a concrete framework for operating with integrity, transparency and mutual respect. They apply to all individuals who collaborate with the Firm - including Partners, Employees, Associates, trainees, consultants and third parties acting on behalf of the Firm - and are intended to ensure that individual conduct remains consistent with the shared ethical and professional standards of the organisation. Such principles also extend to conduct occurring outside regular working hours where it is connected to professional activities (including business dinners, travel, events, and work-related communications or group chats).

a. Anti-corruption and anti-money laundering

It is strictly prohibited to offer, promise, give, solicit or accept, directly or indirectly, any form of bribe, improper inducement or unlawful advantage intended to influence business or professional decisions. The Firm applies stringent internal control measures, including periodic audits, mandatory training programmes and active cooperation with the competent authorities, in order to prevent and combat corruption and money laundering.

All payments shall be made exclusively to duly identified and contractually authorised counterparties, through traceable financial instruments and in full compliance with applicable anti-money laundering and tax regulations.

Payments or financial transfers to non-transparent jurisdictions or entities, as well as the use of unauthorised intermediaries, are strictly prohibited. It is likewise prohibited to offer or accept gifts, hospitality, benefits or other advantages that could, even potentially, compromise professional independence or objectivity. Only gifts of modest value and of a purely symbolic or promotional nature are permitted, provided they are consistent with accepted professional practice and are disclosed in advance to the relevant function heads.

b. Conflicts of Interest

All Partners, Employees and Associates are required to avoid situations in which personal, family or third-party interests may interfere with the interests of the Firm or compromise its impartiality.

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Any individual who becomes aware of a potential conflict of interest must promptly disclose it to their direct supervisor or to the Inclusion, Equal Opportunities and Well-Being Committee (CIPOB) and shall refrain from taking any related decisions or actions until the matter has been duly assessed.
Any external engagement, consultancy assignment or ancillary activity must be authorised in advance and must be fully compatible with the Firm's principles of integrity and confidentiality.

c. Relations with public authorities

Relations with public authorities, public institutions or public officials, whether national or foreign, shall be conducted in full compliance with applicable laws and with the utmost transparency, exclusively by individuals formally authorised to do so.
It is strictly prohibited to promise, offer or grant money, goods or personal benefits to public officials or to their relatives, whether directly or indirectly, for the purpose of obtaining any advantage for the Firm.
All interactions with public authorities must be appropriately documented and traceable, in accordance with the principles of integrity, transparency and legality.

d. Use of Firm assets and resources

Firm assets and resources, including IT and communication tools, shall be used exclusively for professional purposes and in full compliance with internal policies.
Personal use, as well as the unauthorised reproduction or dissemination of documents, software or content owned by the Firm, is strictly prohibited, as is access to websites or content that is unlawful, inappropriate or contrary to cybersecurity standards.
Each Associate and Employee is personally responsible for safeguarding their access credentials and for the proper use of the Firm's IT systems, in accordance with the internal Regulation entitled "Rules of Conduct Concerning the Processing of Personal and Corporate Data and the Use of IT Tools and Systems".

e. Confidential information and protection of know-how

All members of the Firm are required to ensure the utmost confidentiality with respect to information, projects, data and documents of a confidential, non-public or strategic nature. Such information may not be disclosed to third parties, nor used for personal purposes or

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for purposes other than those strictly related to professional activities, unless expressly authorised.

The duty of confidentiality shall continue to apply even after the termination of the professional or employment relationship.

f. Equal Opportunities, Non-Discrimination, Harassment and Bullying/Mobbing

bureau Plattner adopts a zero-tolerance policy towards any form of discrimination, harassment (including sexual harassment) or workplace bullying. Such conduct is strictly prohibited regardless of perceived intent, the context in which it occurs (on-site, remotely, during business travel or events) or the communication channel used (verbal, written or digital). The prohibited conduct is defined as follows:

- **Discrimination:** any less favourable treatment (direct discrimination) or any apparently neutral provision, criterion or practice that results in a particular disadvantage for an individual or group (indirect discrimination) on grounds such as gender, age, maternity or paternity, sexual orientation or gender identity, disability, ethnicity or origin, language, religious or political beliefs, personal or family circumstances, nationality or any other protected characteristic or status.
- **Harassment:** any unwanted conduct, even if occurring on a single occasion, that has the purpose or effect of violating a person's dignity and creating an intimidating, hostile, degrading, humiliating or offensive environment (for example, insinuations, derogatory remarks, stereotypes, unwanted physical contact, the sending of inappropriate content, or jokes of a sexual or discriminatory nature).
    - **Sexual harassment**: any unwanted conduct of a sexual nature, whether verbal, non-verbal or physical, capable of violating a person's dignity and creating a hostile environment (for example, pressure for dates, suggestive comments, non-consensual physical contact, or the display or transmission of explicit images).
- **Bullying/Mobbing**: repeated and systematic hostile or marginalising behaviour which, over time, undermines a person's professional or personal dignity, seeks to isolate them or negatively affect their performance (for example, repeated demeaning assignments, exclusion from essential information, or ongoing public disparagement).
- **Retaliation (victimisation)**: Retaliation (victimisation) means any act that penalises an individual for reporting misconduct, cooperating in an investigation or opposing

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prohibited conduct (for example, exclusion from projects, unjustified deterioration of working conditions or threats).

Esempi pratici (non esaustivi):

- **Permitted conduct**: conduct includes providing feedback or raising concerns regarding work performance or inappropriate professional behaviour in a clear, respectful and fact-based manner, focusing on the activity or conduct in question rather than on the individual; offering constructive feedback aimed at professional improvement and support; managing roles and objectives according to explicit and traceable criteria; engaging in humour or light-hearted remarks that do not target personal characteristics or protected groups.
- **Prohibited conduct**: includes issuing humiliating, disparaging or generalised reprimands (e.g., "you always...", "you are not capable..."), without reference to objective facts and communicated in aggressive, sarcastic or intimidating tones; making comments concerning physical appearance, gender identity, accent, age or family status; engaging in unwanted physical contact; making degrading "jokes"; excluding individuals from essential information flows; repeatedly assigning demeaning or unsuitable tasks without legitimate organisational justification; sending or displaying sexually explicit content; exerting pressure for personal meetings; or threatening adverse consequences against individuals who submit a report.

If you witness or experience misconduct:

- where possible, clearly state that the conduct is unwelcome and request that it cease;
- promptly report the matter to your direct supervisor, to Human Resources, to the Inclusion, Equal Opportunities and Well-Being Committee (CIPOB), or through the whistleblowing channel (see Appendix – Reporting Channels);
- direct recourse to the confidential channel provided for under Chapter 9 is always permitted;
- the Firm guarantees protection against any form of retaliation for individuals who report in good faith or cooperate in investigations.

Management of cases and safeguards:

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- reports shall be handled promptly, with strict confidentiality and impartiality; precautionary measures (such as team separation or reassignment of reporting lines) may be adopted where necessary;
- facts shall be assessed through the hearing of the parties involved and, where appropriate, of witnesses and through the review of relevant documentary or digital evidence;
- corrective actions and proportionate disciplinary measures (see Chapter 22) may be imposed, up to and including termination of the professional or employment relationship.

9. Whistleblowing System and Protection of the Reporting Person

Reports of violations may be submitted through the dedicated internal reporting channel, in full compliance with applicable legislation and with the protections provided for under Legislative Decree No. 24/2023. The Reporting Officer, designated by the Inclusion, Equal Opportunities and Well-Being Committee (CIPOB), ensures confidentiality, impartiality and protection of the reporting individual against any form of retaliation.
Retaliatory conduct, as well as reports made in bad faith or with wilful misconduct, shall be subject to disciplinary measures. All reports are recorded and managed in a traceable manner and are periodically communicated in anonymised form to the Inclusion, Equal Opportunities and Well-Being Committee and to the Partners' Meeting for the assessment of any appropriate corrective measures.

10. Privacy, Data Security and Digital Ethics

In compliance with **Regulation (EU) 2016/679 (GDPR)** and applicable national legislation, bureau Plattner is committed to ensuring the protection of personal, professional and corporate data, safeguarding the confidentiality, integrity and availability of information processed at every operational stage. All Associates and Employees receive appropriate training on internal procedures concerning the secure management of data and the proper use of IT tools, in accordance with the Firm's internal policies. In the event of breaches or anomalies, emergency and incident response procedures are promptly activated, as set out in the relevant internal regulation. bP Intranet – Link al Regolamento "Regole di comportamento

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in materia di trattamento dei dati personali e aziendali, di utilizzo degli strumenti e dei sistemi informatici.

bureau Plattner promotes a digital culture founded on principles of ethics, awareness and responsibility, with the objective of preventing cybersecurity risks and the misuse of technological resources. Particular attention is devoted to the sustainable use of digital resources and the adoption of best practices in information security.

In confirmation of its structured commitment to cybersecurity and data governance, bureau Plattner obtained ISO/IEC 27001 certification in 2025, the international standard attesting to the adoption of an Information Security Management System (ISMS) aligned with the highest standards of protection and control. This certification constitutes a tangible assurance for clients, stakeholders and institutions and is fully integrated into the Firm's broader strategy of compliance, transparency and continuous improvement.

11. Ethical Relations with Internal and External Stakeholders

bureau Plattner fosters relationships grounded in integrity, transparency and respect with clients, suppliers, institutions and local communities. The Firm is committed to responding to clients' needs with competence and timeliness, ensuring confidentiality and high-quality service delivery. Suppliers are selected on the basis of objective ethical and professional criteria, avoiding any form of favouritism or conflict of interest. In its relations with public and private institutions, the Firm maintains a continuous and constructive dialogue in full compliance with applicable laws and regulations, actively contributing to local development and promoting shared initiatives of social value.

12. Communication, Training and Ethical Culture

bureau Plattner promotes transparent, clear, timely and participatory internal communication, fostering the sharing of objectives, the engagement of all Associates and Employees, and the strengthening of the Firm's organisational culture. To this end, the Firm provides periodic training programmes on ethical, regulatory and professional matters, complemented by dedicated onboarding activities for newly hired personnel. At least one mandatory annual training module is delivered on the principle of zero tolerance towards any form of

discrimination, harassment or bullying, including practical case studies and awareness of the support and reporting channels made available by the Firm.
The collection of anonymous feedback and the organisation of regular discussion forums constitute essential tools for maintaining strong alignment with the Firm's values and for fostering a climate of trust and collaboration.

13. Interpersonal Relationships and Organisational Climate

bureau Plattner promotes a working environment founded on mutual respect, trust and collaboration. Internal cohesion is regarded as a strategic element for sustainable growth and for maintaining the high quality of services provided.
Relationships among Partners, Employees and Associates are grounded in active listening, openness to dialogue and shared participation. The family-oriented culture that characterises the Firm is reflected in particular attention to interpersonal relationships, in the shared management of responsibilities and in a genuine commitment to personal well-being.

14. Professional Development, Equal Opportunities and Well-Being

bureau Plattner ensures equal access to training and professional development pathways, fostering the potential of each Associate and Employee regardless of age, gender, cultural background or personal circumstances. The Firm promotes a culture of merit and continuous learning, with particular emphasis on intergenerational knowledge transfer and the development of career paths aligned with individual aspirations.
The Firm is committed to providing a safe, inclusive and supportive working environment, promoting initiatives aimed at preventing work-related stress and continuously monitoring the organisational climate.

15. Welfare and Work-Life Balance

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bureau Plattner recognises the well-being of its Associates and Employees as a strategic factor in sustaining service quality and fostering a motivating and inclusive working environment. For this reason, the Firm has implemented an integrated welfare system accessible to all, designed to facilitate the flexible and personalised reconciliation of professional, family and personal needs.

Through a dedicated internal platform, Employees may access a range of useful services and adjustable benefits tailored to individual requirements, including:

- contributions towards school expenses and children's summer activities;
- financial support related to family care and parenthood;
- agreements with healthcare, recreational and educational facilities;
- services promoting physical and psychological well-being and sustainable mobility initiatives.

In 2024, bureau Plattner obtained the "Audit Famiglia e Lavoro" certification, recognised by the Autonomous Province of Bolzano and the Bolzano Chamber of Commerce, based on the European standard "European Work & Family Audit".

This certification process aims to:

- ensure the continuous and structured development of work-life balance policies;
- enhance internal awareness of personnel needs;
- promote a more attentive and inclusive organisational culture;
- and strengthen the Firm's external identity as a responsible and supportive employer attentive to the private needs of its members.

bureau Plattner guarantees a personnel policy oriented towards organisational well-being and social sustainability, subject to periodic monitoring through internal surveys and listening tools. All initiatives are subject to continuous review in order to further enhance the effectiveness of measures supporting work-life balance and the harmonious integration of professional and private life.

16. Relations with Clients, Suppliers and Institutions

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The Firm provides personalised, up-to-date and high-quality services grounded in competence, integrity and sensitivity to cultural diversity and the specific needs of cross-border clients. The selection and management of relationships with suppliers, consultants and partners are based on objective criteria of quality, expertise, transparency and ethical reputation.

Where appropriate, bureau Plattner verifies the compliance of its business partners with applicable ethical, regulatory and sustainability standards and reserves the right to terminate contractual relationships in the event of conduct inconsistent with this Code.

The inclusion of ethical and social clauses in contracts with third parties is encouraged in order to ensure:

- compliance with labour and health and safety legislation;
- the absence of child or irregular labour;
- respect for environmental standards and equal treatment principles;
- the adoption of adequate anti-corruption and anti-money laundering measures.

The Firm maintains a continuous and constructive dialogue with public and private institutions, in full compliance with applicable laws and regulations, promoting cooperation and contributing positively to the development of the communities in which it operates.

16-bis Relations with the Media and External Communications

Only individuals expressly authorised may issue public statements, press releases or interviews on behalf of the Firm.

All external communications must be:

- truthful, clear, transparent and consistent with the Firm's institutional image;
- compliant with applicable laws and regulations, including those relating to privacy and professional secrecy;
- conducted with the utmost integrity, safeguarding the reputation of the Firm and its members.

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The disclosure of confidential information or the dissemination of comments that may cause harm to the Firm or its clients is strictly prohibited.

16-ter Political Neutrality and External Activities

bureau Plattner maintains a position of strict political and religious neutrality. No resource, trademark or element of the Firm's name or image may be used for political, ideological or religious purposes.
All members of the Firm are free to participate in public or political life in a personal capacity, provided that such activities take place outside working hours and do not in any way involve, represent or be associated with the Firm.

17. Resource Management, Innovation and Technology

bureau Plattner promotes the responsible and efficient use of material, financial and technological resources, avoiding waste and inefficiencies. The adoption of digital tools and innovative technologies is consistently guided by principles of security, privacy and sustainability. Sustainable innovation is encouraged through careful assessment of the social and environmental impact of newly adopted solutions, integrating digital ethics as an integral component of the Firm's organisational culture.

17-bis Accounting and Tax Transparency

The Firm conducts its economic and administrative management in accordance with the principles of transparency, traceability and integrity.

Every accounting transaction must be:

- legitimate, duly authorised, verifiable and properly documented;
- supported by adequate written evidence enabling internal controls and audit activities;
- and compliant with applicable civil, tax and professional regulations.

bureau Plattner

Any form of inaccurate or misleading record-keeping, concealment of information or improper use of funds is strictly prohibited. The Firm promotes a strong internal culture of accountability, reinforced by periodic monitoring and control activities.

18. Health, Safety and Environment Protection

bureau Plattner ensures a safe and healthy working environment in full compliance with applicable health and safety regulations. Through preventive, training and organisational measures, the Firm is committed to minimising risks and promoting responsible conduct.
With regard to environmental protection, the Firm encourages concrete actions such as waste reduction, recycling and energy conservation, with the objective of limiting the environmental impact of its activities.

18-bis Protection of Intellectual Property and Anti-Counterfeiting

bureau Plattner rigorously safeguards its intellectual property rights, distinctive signs and proprietary works.
The unauthorised use of copyrighted materials, software, documents or third-party projects is strictly prohibited.
Counterfeiting practices, alteration or improper use of trademarks, logos, trade names or protected works, as well as the unauthorised disclosure or dissemination of internal or client-related content, are expressly forbidden.

19. Roles, Ethical Leadership and Shared Responsibilities

Partners and individuals holding positions of responsibility within bureau Plattner serve as the primary custodians of the Firm's ethical standards. They are expected to lead by example through conduct fully aligned with the Firm's values, to actively promote inclusion and to ensure the proper implementation and effectiveness of internal procedures.
All Associates and Employees, at every level and across all offices, play an active role in upholding and disseminating the Firm's ethical principles, reporting any irregularities and contributing to a culture of continuous improvement.

bureau Plattner

19-bis Commitment Against Organised Crime and Terrorism

The Firm refrains from entering into any direct or indirect relationship with individuals or organisations involved in criminal, terrorist, money laundering or illicit trafficking activities. Every Associate and Employee is required to promptly report any suspicious situation, enabling the Firm to adopt appropriate protective and legal measures.

20. Monitoring, Feedback and Continuous Improvement

bureau Plattner has implemented structured processes to monitor the effectiveness of the Code of Ethics and the Firm's organisational culture, through periodic reviews conducted by the Inclusion, Equal Opportunities and Well-Being Committee, the collection of anonymous feedback and dedicated forums for discussion on ethical matters. The analysis of data, observations and internal proposals enables the adoption of targeted improvement measures, with the objective of continuously strengthening the sense of shared responsibility across the Firm.

21. Implementation, Sanctions and Updating of the Code

Compliance with this Code of Ethics constitutes an integral part of the contractual obligations of all members of the Firm, as well as of external parties collaborating with it. Any confirmed violations shall be sanctioned in accordance with the principles of impartiality, proportionality and consistency with the seriousness of the misconduct.
For Employees, the measures provided for under the applicable National Collective Labour Agreement shall apply; for Associates, consultants and suppliers, measures may include termination of the contractual relationship and claims for damages.
The Inclusion, Equal Opportunities and Well-Being Committee, in coordination with the Human Resources Department, is responsible for monitoring reports, proposing any appropriate disciplinary measures and periodically reviewing the Code to ensure alignment with regulatory and organisational developments.

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22. Appendix

A - Reporting Channels

- Whistleblowing channel: https://whistlesblow.it/c/bureau-plattner/1
- Inclusion, Equal Opportunities and Well-Being Committee: cipob@bureauplattner.com
- HR: hr@bureauplattner.com

B - Regulatory References

- Italian Civil Code
- Regulation (EU) 2016/679 – General Data Protection Regulation (GDPR)
- Codes of professional conduct applicable to Chartered Accountants, Accounting Experts and Attorneys-at-Law
- Applicable legislation concerning labour law, health, safety and environmental protection
- Applicable legislation concerning anti-money laundering, anti-corruption and whistleblowing.