
Code of Ethics

DGM Consulting Società Benefit

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1. Introduction

1.1 Definitions and introductory concepts

This document aims to formalize behaviors and initiatives that are already part of the corporate culture, by valuing and institutionalizing them into a moral contract endorsed by all company members in their various capacities.

The company's code of ethics, therefore, aims to define rules of ethical behavior and respect towards all stakeholders who are impacted in various ways by business activities carried out by DGM, its employees, or its collaborators.

The code is divided into two sections:

- **Ethical principles**, namely, the general principles underlying the specific behavioral rules.
- **Behavioral rules**, namely, the rules that detail the specific care to be put in place regarding the various company stakeholders' needs.

2. Ethical principles

2.1 Founding principles of the Code of Ethics

DGM is inspired by high moral and ethical principles that define its spirit and guide all its activities (both internal and external):

- **Client's interest:** The company and its collaborators operate in the client's interest with the goal of assisting in the achievement of their prerogatives and the best possible results. The company always protects the client's autonomy and freedom of choice regarding the offered consultations and suggestions in its activities.
- **Impartiality, objectivity, and independence:** The company safeguards its impartiality, the objectivity of its opinions, and its independence with respect to the interests of its clients and other stakeholders. In the event of any issues arising during any activity, the company communicates and collaborates transparently with the client, so that they can make the most informed choices possible.
- **Confidentiality, privacy, and fair contractual conduct:** The company and its collaborators ensure the confidentiality of sensitive information obtained from the client, as well as respecting the privacy of client, members of the organization, and other stakeholders with whom they come into contact. In carrying out its activities, the company also behaves with full respect of the contractual agreements and the legal limitations.
- **Promotion of skills and fair remuneration:** The company promotes its employees' and collaborators' professional growth, while simultaneously ensuring fair remuneration proportional to their contribution and unaffected by any distinction of sex, race, language, religion, political opinions, personal and social conditions. In the utmost interest of individual protection, the company also guarantees respect for the person and a balance between private and working life.

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- **Cooperation and development contribution:** The company encourages dialogue and cooperation among corporate stakeholders, contributing to the scientific, economic, social, and environmental development of the communities in which it operates. Furthermore, the company promotes "non-profit" activities aimed at fulfilling the interests worthy of appreciation from an ethical, legal, and social perspective in the communities where it operates.
 - **Environmental protection and attention to climate change:** The company is committed to reducing its environmental impact, promoting good practices in respecting environment and ecosystems. The company encourages and supports the attention of all its stakeholders towards greater involvement in environmental issues.
 - **Respect for laws and current regulations:** The company complies with all given regulations and requirements in corporate, administrative, financial, fiscal, and tax matters and prepares appropriate tools to prevent any conduct that could lead to violations thereof.
 - **Research, innovation, and quality of delivered professional services:** The company is committed to providing high-quality professional services guided by principles of continuous research and innovation.

3. Behavioral Rules

The rules of conduct specifically detail the behavior that the company, its employees, and its collaborators adopt with respect to the various stakeholders:

3.1 Clients

- The company meets the actual client needs, carrying out the tasks assigned with care and attention.
- The company establishes relationships with clients without any discrimination and according to the principle of equality.
- The company prevents conflicts of interest with its clients.
- The company protects the confidentiality of information provided by the client and acts with integrity in its relationship with the client.

3.2 Collaborators and employees

- The company respects the autonomy of collaborators (both internal and external).
- The company does not engage in any discrimination regarding promotions and hiring.
- The company protects its collaborators by not harming their physical, psychological, or moral integrity in any way.
- The company organizes work on a fair basis without compromising the professional and economic expectations of collaborators.
- The company promotes training, development of new skills and competences of employees and collaborators.
- The company remunerates its collaborators fairly, in return for the relative investment in human capital and professionalism.
- The company asks its collaborators to fulfill their duties with loyalty and transparency.

3.3 Suppliers and external professional & commercial partners

- The company requires its suppliers to act in accordance with DGM's code of ethics, while also complying with the applicable regulations within the geographical areas where they operate.
- The company maintains fair contractual relationships with suppliers and provides them with the necessary information for their protection.
- The company applies the principle of economic and social equity in negotiating and redefining agreements with suppliers.
- The company treats suppliers impartially and prevents conflicts of interest in their regard.
- The company respects the rights of stakeholders in the supply chain.

3.4 Client stakeholders

- The company highlights the social impacts of decisions derived through its consultancy.
- The company influences organizational decisions in a fair and impartial manner.
- The company safeguards the privacy of the client's collaborators and communicates the purpose of the assignments with transparency.

3.5 Community and public institutions

- The company operates in favor of legality and undertakes actions necessary to improve the social fabric in which it operates.
- The company opposes illicit and/or illegal requests.
- The company is attentive to the environmental and social sustainability of its consultancy activities.
- The company supports research as a common good and actively participates in it.

3.6 Competitors

- The company recognizes the fundamental role of competition and respects free market principles, which underpin its corporate culture.
- The company establishes relationships based on fairness, transparency, and respect for laws and current regulations.