



RINO MASTROTTO

ANTI-CORRUPTION
AND
RESPONSABLE CONDUCT
POLICY

ANTI-CORRUPTION AND RESPONSIBLE CONDUCT POLICY

RINO MASTROTTO (hereinafter also the "Group") is a company with a solid industrial and family tradition, internationally recognized in the tanning and textile sectors, which collaborates with leading luxury, automotive, and interior design brands. The Group bases its development on principles of integrity, fairness, and responsibility, believing that economic sustainability must be pursued alongside respect for the law, human rights, and the highest ethical standards. In this context, RINO MASTROTTO adopts a zero-tolerance policy toward all forms of corruption, promoting responsible and transparent behavior in all its activities and business relationships.

PURPOSE OF THE ANTI-CORRUPTION AND RESPONSIBLE CONDUCT POLICY

This Policy aims to:

- prevent and combat any form of corruption, extortion, undue influence, or unethical behavior;
- provide clear principles and rules of conduct for all individuals operating on behalf of or in the interest of the Group;
- ensure compliance with national and international anti-corruption and transparency regulations;
- protect the long-term reputation, reliability, and integrity of RINO MASTROTTO.

The Policy is inspired by the values and principles contained in the Group's Code of Ethics and Conduct and is consistent with international standards such as the Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises, and the principles of the United Nations Global Compact.

SCOPE OF APPLICATION

This Policy applies to all companies affiliated with RINO MASTROTTO and, while respecting the managerial autonomy of each entity, constitutes a common reference for directors, managers, employees, collaborators, agents, consultants, suppliers, business partners, contractors, and any other third party operating on behalf of or in the interest of the Group.

All recipients are required to understand, respect, and apply the principles of this Policy, avoiding behavior that could result in violations of the law or damage, including reputational damage, to the Group.

GUIDING PRINCIPLES

RINO MASTROTTO bases its actions on the following principles:

- Legality: strict compliance with all applicable laws and regulations regarding anti-corruption, fair competition, anti-money laundering, and tax evasion;
- Integrity and fairness: conducting business activities with honesty, loyalty, and good faith;
- Transparency: traceability and clarity of decision-making, contractual, and financial processes;
- Responsibility: conscious acceptance of responsibilities towards stakeholders.

PROHIBITION OF CORRUPTION AND ILLEGAL PRACTICES

It is expressly prohibited to:

- offer, promise, grant, request, or accept, directly or indirectly, money, undue benefits, or other advantages in order to obtain or retain an improper advantage;
- make facilitation payments, hidden contributions, or similar practices;
- engage in relationships with public or private entities in a manner that is non-transparent or contrary to applicable law;
- use intermediaries or third parties to circumvent the prohibitions set forth in this Policy.

These prohibitions apply to both public and private entities.

GIFTS, ENTERTAINMENT EXPENSES, AND HOSPITALITY

Gifts, entertainment expenses, and hospitality are permitted only if:

- of modest and reasonable value;
- consistent with lawful business practices;
- aimed at promoting the Group's image and not at unduly influencing decisions or behavior;
- properly documented and authorized according to internal procedures.

In any case, it is prohibited to offer or accept gifts or benefits that could be construed as a means of corruption.

CONFLICTS OF INTEREST

All recipients of this Policy are required to avoid actual or potential conflicts of interest and to promptly report them. All business decisions must be made in the exclusive interest of RINO MASTROTTO, without being influenced by personal interests or those of third parties.

RELATIONSHIPS WITH SUPPLIERS AND BUSINESS PARTNERS

RINO MASTROTTO selects and manages its suppliers and partners based on criteria of reliability, integrity, and compliance with ethical principles. Third parties are required to:

- adopt behavior consistent with this Policy;
- comply with applicable anti-corruption regulations;
- collaborate transparently and correctly with the Group.

Failure to comply with these principles may result in the adoption of corrective measures, up to and including termination of the contractual relationship.

REFERENCE TO THE CODE OF ETHICS AND CONDUCT AND ORGANIZATIONAL MODEL 231

This Anti-Corruption and Responsible Conduct Policy integrates and coordinates with the Group Code of Ethics and Conduct, which defines the values, principles, and rules of conduct that must be followed by all those who operate on behalf of or in the interest of RINO MASTROTTO.

The Policy also forms an integral part of the Group's internal control and risk management system and is consistent with the Organization, Management, and Control Model pursuant to Legislative Decree 231/2001, adopted by the Parent Company and its subsidiaries.

Model 231 is a fundamental tool for preventing crimes, including corruption and crimes against the Public Administration, and defines organizational controls, procedures, information flows, and disciplinary systems aimed at ensuring the ethical and transparent management of corporate activities.

All recipients of this Policy are therefore required to know and comply with the Group's Code of Ethics and Conduct. Companies with Model 231 are also required to comply with the principles, procedures, and controls established by the Model itself, actively collaborating with the relevant functions and Supervisory Bodies in implementing and monitoring anti-corruption measures.

Any violations of this Policy, the Code of Ethics and Conduct, or Model 231 (where applicable) may result in the application of the applicable disciplinary and contractual measures, without prejudice to further liability.

REPORTING AND WHISTLEBLOWING

RINO MASTROTTO promotes a culture of openness and responsibility and encourages the reporting of behavior that does not comply with this Policy.

The Group has adopted a dedicated whistleblowing procedure, which allows for confidential and secure reporting of any violations, ensuring whistleblower protection, impartial management, and compliance with applicable regulations. Reports can be made confidentially and, where applicable, anonymously, through the whistleblowing system available on the company website <https://www.rinomastrotto.com/it/whistleblowing/>, which guarantees protection from any form of retaliation.

COMMUNICATION, TRAINING, AND AWARENESS

The Group is committed to disseminating this Policy and promoting its full understanding through communication, training, and awareness-raising activities aimed at employees, managers, and business partners, encouraging the adoption of ethical and responsible behavior.

The most up-to-date version of the policy is always publicly available on the company website (www.rinomastrotto.com) so that it is accessible not only to internal staff but also to all suppliers of goods and services who must strictly comply with the policy.

MONITORING AND SANCTIONS

RINO MASTROTTO monitors the application of this Policy and, in the event of violations, takes measures commensurate with the seriousness of the incident, in compliance with applicable regulations and disciplinary systems.

Supervision of the implementation and compliance with this Anti-Corruption and Responsible Conduct Policy is entrusted to the Supervisory Body pursuant to Legislative Decree 231/2001, which operates in coordination with the relevant company functions. The Board of Directors and Executive Management retain ultimate responsibility for guidance and supervision, also through the support of the Sustainability Committee.

REVIEW AND APPROVAL

The Anti-Corruption and Responsible Conduct Policy is periodically reviewed to ensure its adequacy and effectiveness, taking into account regulatory developments, best practices, and stakeholder feedback. Any updates are approved by Management or the Group's competent bodies.

This Policy was approved by the Board of Directors on 13th of March 2026 and is subject to periodic or extraordinary updates in the event of significant changes.