



Modello di Organizzazione, Gestione e Controllo ai  
sensi del D.lgs. 8 giugno 2001, n. 231

ALLEGATO 2  
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## Introduction to the Code of Ethics

The Code of Ethics of LA SIA SPA, approved by the Sole Director of the company, identifies a core of values as a constant reference for the daily actions of all the company's collaborators in the conduct of business and their activities. For its drafting, LA SIA SPA drew inspiration from the Guidelines issued by Confindustria Assoconsult updated in February 2014, pursuant to the aforementioned legislative decree no. 231 and subsequent amendments on the subject of administrative liability of companies. It is the responsibility of all employees and collaborators of the company to observe the principles and policies of the Code of Ethics in the management of relations, to promote its disclosure, and to be an example of concrete application of the Code itself. LA SIA SPA undertakes, towards all recipients of the Code of Ethics, to:

- ensure its dissemination by making it available to all recipients and by implementing adequate training programs;
- ensure its periodic revision in order to adapt it to the evolution of civil sensitivity and current legislation;
- prepare support tools to provide clarifications regarding the interpretation and implementation of the provisions of the Code of Ethics;
- adopt an adequate sanctioning system to suppress any violations of the provisions of the Code of Ethics;
- adopt adequate procedures for reporting, verifying, and responding to any violations;
- ensure the confidentiality of the identity of those who report any violations, without prejudice to legal obligations;
- periodically verify compliance with the Code of Ethics by its recipients.

As part of the ethical vision of consulting on design services:

- The moral responsibility towards the client for the consequences and effects of the design services that the client is not perfectly able to foresee due to the knowledge and information difference to the consultant's advantage.
- the care of the fiduciary relation with the client, in the sense of the obligation to exercise their own independent capacity for judgment and choice regarding recommended implementation strategies and decisions, in order to favour and promote the client's interest, as it has been expressed and clarified during the preliminary stages, but also how it turned out in the course of the consultancy activity.

The rules of the Code of Ethics apply, without exception, to all employees of LA SIA SPA and to all those who, directly or indirectly, permanently, or temporarily, establish rapports and relations with it, or operate to pursue its objectives (hereinafter the "Recipients").

## 1. Recipients of the Code of Ethics

The rules of the Code of Ethics apply, without any exception, to all employees of LA SIA SPA and to all those who, directly or indirectly, permanently, or temporarily, establish relationships with it, or work to pursue its objectives. The Code of Ethics is an integral part of the employment relationship; all recipients therefore undertake to:

- act in line with what is indicated in the Code of Ethics;
- report all violations of the Code of Ethics to the Supervisory Body as soon as they become aware of them;
- adequately inform third parties about the obligations imposed by the Code of Ethics, demand compliance and take appropriate initiatives in case of non-fulfilment.

## 2. Methods for approving the Code of Ethics

The Code of Ethics was approved by the Sole Director and subsequently, to allow for a more flexible adaptation of the document to situations that were highlighted during the management of the crime prevention model pursuant to Legislative Decree 231/2001, or to ensure a timelier adaptation to new needs deriving from legislative changes to the same Legislative Decree 231/2001, the procedure for amending and approving the Company's Code of Ethics is as follows:

- the Supervisory Body periodically reviews the Code of Ethics, with particular reference to the needs arising from legislative changes, and proposes any changes and additions thereto;
- the Director examines the proposals of the Supervisory Body and, if he agrees with them, approves the Code of Ethics as amended, which therefore becomes immediately operational for the Company.

## 3. Ethical Principles and Rules of Conduct

### 3.1 Introductions and objectives

The company has adopted an Organization Model pursuant to and for the purposes of Legislative Decree 8 June 2001, n. 231, this code expresses the commitments and ethical responsibilities which all collaborators, whether directors, employees, or interested third parties, are required to comply with in the conduct of business and company activities.

### 3.2 Mission

Commit to uncompromising ethical conduct aimed at maintaining a solid and recognized reputation.

### 3.3 Value of Reputation and Fiduciary Duties

The "good reputation" is an essential intangible asset for the company. On the outside, it favours social approval, the attraction of the best human resources, the satisfaction of the customers for whom it operates, the serenity of suppliers and reliability towards third parties in general. Internally, it allows decisions to be made and implemented without friction and to organize work by limiting bureaucratic checks.

### 3.4 Value of Reciprocity

The code is therefore based on an ideal of cooperation aimed at protecting the mutual respect and advantage of the parties involved and at preventing the commission of crimes of the types contemplated by the aforementioned Legislative Decree 231/2001.

Its stakeholders are therefore required to act according to principles and rules inspired by a similar ideal of ethical conduct and in full compliance with the laws and regulations in force.

## 4. General ethical principles

The activity, aimed at creating and managing tools and conditions that lead to the improvement of the relationship between public institutions and civil society, is inspired by the following principles:

### 1. *Impartiality and Equality*

In decisions that affect relationships with its stakeholders (customer / user management, work organization, selection, and management of suppliers), any form of discrimination based on age, sex, state of health, race, nationality, political opinions and religious beliefs of their interlocutors, is avoided.

### 2. *Honesty and Loyalty*

In carrying out activities and in relations of any type and nature, collaborators are required to diligently comply with the laws in force, the Code of Ethics, and internal regulations. In no case can the pursuit of the entity's interest justify an action that does not comply with an honest line of conduct.

### 3. *Confidentiality*

LA SIA SPA ensures the confidentiality of the information in its possession and refrains from seeking confidential data, except in the case of expressed and informed authorization and compliance with the legal regulations in force. The collaborators of the company are required not to use confidential information for purposes not connected with the exercise of their business.

### 4. *Value of Human Resources*

LA SIA SPA collaborators are an indispensable success factor. For this reason, the organization protects and promotes the value of human resources in order to maximize the degree of satisfaction and increase the wealth of skills possessed. Therefore, in the management of relationships that involve the establishment of hierarchical relationships, LA SIA SPA requires that authority be exercised with fairness and fairness, prohibiting any behaviour that may be deemed harmful to the dignity and autonomy of the collaborator.

### 5. *Quality of services*

LA SIA SPA directs its business to the satisfaction and protection of its customer / user as well as to the appreciation of the community in which it operates. For this reason, the organization develops its activities according to high quality standards.

## 6. *Unfair competition*

LA SIA SPA intends to protect the value of fair competition by refraining from collusive and predatory behaviour.

## 7. *Responsibility towards the community*

LA SIA SPA is aware of the influence that its activities can have on conditions, economic and social development and the general well-being of the community, as well as the importance and social acceptance of the communities in which it operates. Therefore, solutions are sought in the common good, such as to being, at the same time, sustainable from a financial, social and environmental point of view.

## 8. *Transparency and completeness of information*

Collaborators are required to provide complete, transparent, understandable, and accurate information, designed to allow all stakeholders to make autonomous and informed decisions in the development of relationships with the same. In particular, in the formulation of any form of agreement, care will be taken to specify to the contracting party, in a clear and understandable way, the conduct to be followed in carrying out the established relationship.

## 9. *Fairness in the event of a conflict of interest*

In carrying out any activity, situations must be avoided in which the subjects involved in the transactions are, or may even appear, in conflict of interest.



## 5. Rules of Conduct

The following rules of conduct do not purport to exhaust all the cases and forms in which the principles must be applied. Instead, they establish precautionary conduct with respect to typical cases in which so-called opportunistic behaviours may materialize, which would jeopardize compliance with the principles in the relationship between the consultants and one or more of their **stakeholders**.

### 5.1 Processing of information:

Stakeholder information is handled with full respect for the confidentiality and privacy of the interested parties.

### 5.2 Gifts and presents:

No form of gift, present, promise of future benefits exceeding normal commercial or courtesy practices, and in any case aimed at acquiring favourable treatment in the conduct of business, is allowed. This conduct is particularly recommended in carrying out relations with Italian and foreign public officials, their relatives, and kin. The only forms of courtesy allowed must fall within the concept of modest value (Anac Provisions) and be aimed at promoting the image or initiatives promoted by it: the same must in any case be authorized by the Administrator and supported by suitable documentation. The same rules apply to gifts and presents received from employees or the Administrator.

### 5.3 External communication:

Communication with its stakeholders is based on respect for the right to information; under no circumstances is it permitted to disclose false or biased news or comments. Each communication activity respects the laws, rules, practices of professional conduct, and is carried out with clarity, transparency, and timeliness.

### 5.4 Management of employees:

Personnel management takes place in the manner described below.

- ***Personnel selection:***

The evaluation of the candidacies is carried out on the basis of the correspondence of the candidates' profiles to the company needs, in compliance with equal opportunities for all interested parties. The information requested from candidates is strictly connected to the verification of the professional and psycho-aptitude profile of the individual, in full respect of the private sphere and of the opinions of the same. In the selection and recruitment phases, the Personnel

department, within the limits of the information available, adopts appropriate measures to avoid any form of favouritism, nepotism, or patronage.

- ***Establishment of the employment relationship:***

The staff is hired with a regular employment contract; no form of irregular or "undeclared work" is tolerated. At the establishment of the employment relationship, each employee receives accurate information relating to:

- characteristics of the function and duties to be performed;
- regulatory and remuneration elements, as regulated by the national collective labour agreement;
- rules and procedures to be adopted to avoid conduct contrary to the law.

This information is presented to the collaborator so that the acceptance of the assignment is based on an effective understanding.

- ***Employee management:***

Each manager is required to enhance the working time of collaborators by requesting services consistent with the performance of their duties and with the work organization plans. It is an abuse of the position of authority to request, as an act due to the hierarchical superior, services, personal favours, or any behaviour that constitutes a violation of this Code of Ethics. The involvement of collaborators in carrying out the work is ensured, also by providing moments of participation in discussions and decisions functional to the achievement of corporate objectives. The collaborator must participate in these moments with a spirit of collaboration and independence of judgment. Each Manager uses and fully enhances all the professional skills present in the structure by activating the available levers to encourage the development and growth of their collaborators. In this context, the communication by the managers of the strengths and weaknesses of the collaborator is of particular importance, so that the latter can tend to improve their skills also through targeted training. The company makes information and training tools available to all collaborators with the aim of enhancing specific skills and implementing the professional value of the staff. Institutional training is provided at certain times in the employee's corporate life (for example, for new hires training for the purposes of Legislative Decree 231/2001, introduction to the company and its business) and recurring training aimed at operational staff.

- ***Staff evaluation:***

LA SIA SPA avoids any form of discrimination against its collaborators. In the context of personnel management and organization processes, decisions are based on the correspondence between expected profiles and profiles owned by collaborators. The evaluation of the collaborators is determined with the involvement of the personal function, of the reference managers and, as far as

possible, of all the subjects who have entered a relationship with the evaluated.

Even during the assessment, the personal function, within the limits of the information available, adopts appropriate measures to avoid favouritism, nepotism, or forms of clientelism.

## **6. Worker's rights:**

The rights of workers are protected as described below:

### **1. Safety and Health at Work:**

LA SIA SPA is committed to spreading and consolidating a culture of safety and health by developing awareness of risks, promoting responsible behaviour on the part of all collaborators.

To this end, it carries out interventions of a technical and organizational nature, through the introduction of:

- ✓ an integrated system for managing risks, safety and the resources to be protected;
- ✓ control and updating of working methods;
- ✓ training and communication interventions.

### **2. Privacy protection:**

The collaborator's privacy is protected by adopting standards that specify the type of information to be requested from the collaborator and the related processing and storage methods. Any investigation into the ideas, preferences, personal tastes and, in general, the private life of collaborators is excluded. These standards also provide for the prohibition, except for the cases provided for by law, to communicate or disseminate personal data without the prior consent of the interested party.

### **3. Personal rights:**

LA SIA SPA undertakes to protect the moral integrity of its collaborators by guaranteeing the right to working conditions that respect the dignity of the person. For this reason, it safeguards workers from acts of psychological violence, and counteracts any discriminatory or harmful attitude or behaviour of the person, his beliefs, and preferences. Employees who believe they have been subjected to harassment or have been discriminated against for reasons related to age, sex, race, state of health, nationality, political opinions, religious beliefs, etc., can report the incident to the Personnel Manager who will assess the actual violation of the Code of Ethics.

## 7. Worker's duties:

The following are the duties of the worker:

### 1. *Rules of conduct:*

The collaborator must act loyally, in compliance with the obligations signed in the employment contract and the provisions of the Code of Ethics, ensuring high standards of performance. They must absolutely avoid behaviours that damage company assets, company management, the relationship with stakeholders and the corporate image.

### 2. *Use of company assets:*

Each employee is required to work diligently to protect company assets, through responsible behaviour and in line with the objectives and operating procedures set up to regulate their use, accurately documenting their use. LA SIA SPA reserves the right to prevent distorted use of its assets and infrastructures through the use of appropriate control systems.

### 3. *Conflict of interest:*

All LA SIA SPA collaborators are required to avoid situations that could give rise to conflicts of interest (e.g., joint interests with suppliers or customers) and to refrain from personally taking advantage of business opportunities that they have become aware of in the course of carrying out their own duties. In the event that even the appearance of a conflict of interest arises, the collaborator is required to notify his manager, who, according to the procedures provided, informs the Administrator who evaluates its actual presence on a case-by-case basis.

### 4. *Information management:*

The collaborator must know and implement the provisions of company policies on information security to ensure its integrity, confidentiality, and availability. They are required to process his own documents using clear, objective, and exhaustive language, allowing any checks by colleagues, managers or external parties authorized to request them.

## 8. Rules of conduct in client relations

### 8.1 Impartiality

The company undertakes not to discriminate against its customers in carrying out its business.

### 8.2 Contracts and client communications

Contracts and communications to clients must be:

- clear and simple, formulated in a language as close as possible to that normally used by the interlocutors;
- compliant with current regulations, without resorting to elusive or otherwise incorrect practices;
- complete, so as not to overlook any element relevant to the client's decision.

The purposes and recipients of the communications determine, from time to time, the choice of the most suitable contact channels for the transmission of the contents, undertaking not to use misleading or untruthful advertising tools.

### 8.3 Behaviour of collaborators with clients

The style of behaviour of LA SIA SPA is based on availability, compliance with laws and regulations and courtesy, with a view to a collaborative and highly professional relationship. The collaborators of the company, whether they are employees, suppliers, partners, or consultants, in the context of the production and management of services rendered to the Public Administration, must also adopt behaviours aimed at avoiding the occurrence of crimes contemplated by Legislative Decree 231/2001.

### 8.4 Quality and client satisfaction control

LA SIA SPA undertakes to ensure adequate quality standards of the services offered, also monitoring the level of quality perceived by the user.

## 9. Rules of conduct with suppliers

### 9.1 Choice of supplier

The purchasing processes are based on the search for high and efficient service standards, on the granting of equal opportunities for each supplier, on loyalty and impartiality. Therefore, the collaborators involved in these processes are asked not to preclude anyone - in possession of the required requisites - the possibility of competing in the stipulation of contracts, and to adopt - in the choice of the shortlist of candidates - objective and documentable criteria.

### 9.2 Integrity and independence in relations

The stipulation of any contract, agreement or partnership must always be based on extremely clear criteria, avoiding generating forms of mutual dependence. Therefore:

- any contracts for a significant amount must be constantly monitored;
- it is not considered correct to induce a supplier to enter a contract that is unfavourable to them by letting them understand a subsequent more advantageous contract.

To ensure maximum transparency and efficiency of the purchasing process, LA SIA SPA provides:

- the separation of roles between the unit requesting the supply and the unit signing the contract;
- adequate traceability of the choices made;
- the conservation of information as well as all documents relevant to the management of the relationship.

### 9.3 Ethical behaviour in supplying

Violations of the general principles of the Code of Ethics involve sanctioning mechanisms, also aimed at avoiding crimes against the Public Administration.

To this end, specific clauses aimed at the purpose are envisaged in the body of the individual contracts.

## 10. Rules of conduct with the Community and Institutions

### 10.1 Social policy

LA SIA SPA pursues objectives consistent with those of community development and the environmental context in which it operates. This condition is based on the awareness that the satisfaction of the community represents one of the goals of the organization as well as a competitive advantage.

### 10.2 Relations with political parties, trade unions and associations

LA SIA SPA does not finance political parties both in Italy and abroad, their representatives or candidates, nor does it sponsor congresses or parties that have the exclusive purpose of political propaganda. It refrains from any direct or indirect pressure on politicians (e.g., acceptance of reports for recruitment purposes, consultancy contracts).

### 10.3 Institutional relations

Any relationship with local, national, and international public institutions attributable to normal administrative activity is oriented towards criteria of transparency and fairness, avoiding collusive attitudes. Any relationship with local, national, and international public institutions attributable to normal administrative activity is oriented towards criteria of transparency and fairness, avoiding collusive attitudes. In order to ensure maximum clarity in relations, contacts with institutional interlocutors take place exclusively and possibly through contacts who have received an explicit mandate from the top management of LA SIA SPA.

## 11. Implementation and Control of the Code of Ethics

### 11.1 Communication and training

The Code of Ethics is brought to the attention of internal and external stakeholders through specific communication activities. In order to ensure the correct understanding of the Code of Ethics for all collaborators, the personnel department prepares and implements an annual training plan aimed at promoting knowledge of ethical principles and rules. Training initiatives are differentiated according to the role and responsibility of the collaborators; in addition, a specific initial training program is envisaged for new hires.

## 11.2 Stakeholder reports

All stakeholders can report, in writing and in non-anonymous form, any violation or suspected violation of the Code of Ethics to the Supervisory Body which analyses the report, possibly listening to the author and the person responsible for the alleged violation. It is the duty of the Supervisory Body to act in such a way as to protect the "reporting persons" against any type of retaliation, understood as an act that could give rise to even the mere suspicion of being a form of discrimination or penalization (for example, for suppliers: interruption of business relationships; for employees: lack of promotion, etc.). The confidentiality of the identity of the reporting party is also ensured, without prejudice to legal obligations.

## 11.3 Violations and Revisions

The Supervisory Body reports the violations of the Code of Ethics, which emerged as a result of the reports of the stakeholders, or the activity carried out independently, together with the suggestions deemed necessary, to the Sole Administrator in relation to the extent of the violation.

These subjects are responsible for:

- making decisions regarding violations of the Code of Ethics;
- expressing opinions on the revision of the most relevant policies and procedures, in order to ensure consistency with the Code of Ethics;
- provide for the periodic review of the Code of Ethics.

## 12. Disciplinary System

Following the provisions of Legislative Decree 231/2001 (pursuant to Articles 6 and 7) with reference to both individuals subject to the management of others, it is necessary to define and put in place a **"disciplinary system suitable for sanctioning non-compliance with the measures indicated in the model"**.

In fact, the provision of Sanctions, duly commensurate with the Violation, is intended to contribute on the one hand to the effectiveness of the Model itself, and on the other, to the effectiveness of the control action carried out by those responsible.



Such violations undermine the relationship based on transparency, correctness, loyalty, and integrity established between LA SIA SPA and its collaborators and stakeholders; consequently, appropriate disciplinary actions will be taken against the interested parties.

The disciplinary system defined is an integral part of the contractual obligations assumed by the collaborator and by all the stakeholders.

It is useful to underline that the application of the penalties provided is free and completely independent from the conduct and outcome of any criminal proceedings that may be initiated by the competent judicial authority.

Therefore, the judgment brought by the company may not coincide with that expressed in criminal / judicial proceedings.

The sanctions issued by the company are contained in the disciplinary system provided for by Model 231.

## Conclusions

LA SIA SPA is aware that unethical behaviour in the conduct of business compromises the reputation of the Company itself and hinders the pursuit of its mission, identified in the continuity and safety of the work of its employees and collaborators, in the satisfaction of Clients and all legitimate stakeholders, in a market in which the principles of capacity, legitimacy and fairness prevail. This Code of Ethics, approved by the Director, expresses the commitments and ethical responsibilities to which the conduct of the Sole Director, the Area Managers, all employees, and collaborators of the Company are bound.

Rome,

LA SIA SPA

(Sole Director)

**LA SIA SPA**  
**Amministratore Unico**  
**Maurizio Ciardi**  
