

Code of Ethics and Business Conduct





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1. OUR APPROACH TO RESPONSIBLE BUSINESS

Peridot Solar, established in 2022, aims to be a leading entity in the energy transition process. Our purpose is to drive the future of renewable energy challenges through responsible investments, protecting the environment, enhancing wellbeing and creating value for all stakeholders. In line with our vision, focused on innovation and value creation, Peridot Solar fosters an environment that seeks to comply with the highest international standards, aiming to exceed market and investor expectations. Peridot Solar embraces a responsible approach to governance. Our values, initiatives, vision and commitment drive us to operate sustainably, ethically and with accountability whenever we develop, finance, build and operate our plants across Europe, whilst simultaneously being sure to create a positive impact on our people, the environment and with the communities in which we operate.

2. CODE OF ETHICS AND BUSINESS CONDUCT

Peridot Solar expects all its staff, including temporary, agency, interim, contractor, or consultant staff, to uphold the highest standards of impartiality and honesty in all matters related to the company and their role within it. As employees, they are also tasked with representing the company positively through their conduct both within and outside the organization.

Our Code of Ethics and Business Conduct (the “Code” - available in Annex I) serves as a comprehensive guide, offering information, support, and resources to assist us in behaving ethically and complying with relevant laws and regulations. Our Code forms the basis of our reputation and individual business decisions, helping us maintain the trust we've established with our investors and other stakeholders. Therefore, it's essential that we continuously understand and adhere to our Code, seeking guidance when necessary. If an employee is unsure whether an action or decision aligns with the company's Code, they can ask themselves the following questions:



- Am I adhering to the spirit and meaning of all applicable laws, regulations and our Code and company policies? ✓
- Do my actions reflect the highest standards of honesty, integrity and accountability? ✓
- Is my decision responsible and in furtherance of long- and short-term company goals? ✓
- Are my actions explainable and justifiable to my colleagues, managers, senior management, investors and other stakeholders? ✓

If the answer to any of the above questions is not “Yes” course of action should be reconsidered

- Would I be embarrassed if my actions were reported publicly? ✗
- Would Peridot Solar suffer any potentially negative consequences due to my actions? ✗

If the answer to any of the above questions is not “No” course of action should be reconsidered



Peridot Solar is committed to taking all reasonable measures to prevent and promptly address any conduct that breaches its Code. Individuals found to be directly or indirectly involved in, facilitating, condoning, or approving illegal or unethical behavior will face disciplinary action in accordance with relevant laws and regulations, potentially including termination of employment. All employees, contractors, or personnel representing Peridot Solar are expected to thoroughly review, understand, and adhere to this Code, along with all other company policies, and applicable laws and regulations. While this Code provides general principles to guide ethical decision-making, it may not cover every possible scenario. In cases where customary conduct contradicts our Code, other company policies, or local laws/regulations, individuals must adhere to the stricter standard. Any breach of law or regulations will be treated as a violation of this Code as well.

2.1. COMPANY EXPECTATION ON THE CODE

Holding a management position within the organization means accepting an additional set of responsibilities. Managers are expected to demonstrate a strong commitment to professionalism and to lead by example.

Peridot Solar expects its Manager to:

- Act as a role model inspiring ethical conduct and compliance among others,
- Ensure that their reports understand their responsibilities provided by the Code,
- Create an “open-door” environment where personnel feel comfortable asking questions or making reports,
- Encourage personnel to voice their opinions and concerns,
- Consider professionalism and accountability an integral part of the evaluations of their reports
- Supervise their reports to ensure compliance with this Code, policies, procedures, and applicable laws.



Anyone who becomes aware of an actual or potential violation of this Code, another corporate policy, or any applicable law or regulation is required to report it promptly, where permitted by applicable law. For further details on reporting procedures, please consult the internal Whistleblowing Policy. Violations of our Code, policies, or the law may result in severe consequences for the individuals involved as well as for our company. Individuals found to be acting unethically or unlawfully may face disciplinary action, up to and including termination, in accordance with local laws. Moreover, such misconduct exposes the entire company and its personnel to reputational damage, jeopardizes individual professional prospects, and may subject individuals and stakeholders — both as individuals and as an organization — to fines and civil or criminal liability.

2.2. COMPANY RESPECT AND INTEGRITY

Peridot Solar expects all its staff, including temporary, agency, interim, contractor, or consultant staff, to uphold scrupulous impartiality and honesty in all matters relating to the company and their role within it. Employees are also tasked with representing the company as ambassadors, both in their conduct within and outside the organization. To maintain integrity across all group activities, the company will ensure high ethical standards throughout the entire business chain. This includes, but



is not limited to, focusing on the following macro areas, which offer a comprehensive overview of the standards expected of employees and contractors.

Respect in the Workplace

It is fundamental for the success of our business to reflect the diversity of the communities in which we operate. For this reason it is crucial to maintain a comfortable and professional atmosphere that attracts, develops and retains people from various backgrounds. Each individual within the organization must strive to create a workplace that is free from discrimination and harassment. Discriminating against someone for his or her traits is a violation of our Code, company policies and, in some cases, the law. For additional information please refer to Peridot Solar DEI Standard.

Human Rights

Peridot Solar upholds individual human rights in all of our operations. This means that we provide reasonable working hours and fair wages for those who work on our behalf. The company has a zero tolerance for the use of child or forced labour, or human trafficking practices. Moreover Peridot Solar explicitly states that it does not prevent employees from associating freely; and the company itself adopts collective bargaining agreements where they exist. Any employee or stakeholder who has reason to believe any Partner or third party is engaging in any of the above bad practices, must report the misconduct immediately.

Confidentiality

Intellectual property is a valuable company asset and its protection is vital. Business information must be maintained in strict confidence, and the responsibility to protect it continues even after leaving the company. Employees must return all materials upon departure and may never disclose any information to a new employer, no matter how much time has passed since the termination of their employment in Peridot Solar.

Integrity of the Work Environment

Our work requires us to have sharp and clear minds. Therefore, we must never report to work under the influence of drugs, alcohol or any other substance that may impair our ability to work safely and productively. Therefore the possession, use, sale, purchase or distribution of any illegal drugs or non-prescribed controlled substances by any employee during working hours or when conducting company business is forbidden. Weapons, violence or threatening behavior will never be tolerated and must be reported immediately.

Anti Bribery

Peridot Solar never use, support or promote corrupt practices in the locations where promote its business activities. Many countries have enacted anti-corruption laws, and we abide by them wherever we work. For more information regarding compliance with anti-corruption laws, please refer to the Anti-Bribery & Corruption standard.

Expenditure

Employees and generally speaking everyone involved directly within the organization are all accountable for the proper expenditure of company's funds within their responsibilities. This includes company money spent on travel or other business expenses. For more information please refer to the Travel & Expenses Policy.

Technology

Employees are all responsible for properly using technology and IT resources provided by the company. The technology provided is Peridot Solar property and incidental personal use of such resources is allowed as long as the usage does not interfere with the job.



2.3. INVESTORS RESPECT AND INTEGRITY

Accuracy of Books and Records

The information generated and shared within Peridot Solar has a significant impact on the company's financial records, and every individual within the organization plays a pivotal role in maintaining the quality of information flow. It is imperative that each person within the company ensures the accuracy and honesty of financial documents, both for internal use and external disclosure to investors. This requires adhering to the company's system for internal controls and complying with all applicable accounting requirements when recording the company's data. Additionally, individuals should consistently submit appropriate engagement and contract documentation as evidence for requests and audits, ensuring transparency and accountability in financial practices.

Furthermore, each individual within the organization involved in any financial transaction bears the responsibility of accurately, completely, fairly, and promptly reporting these transactions. Peridot Solar expects that all data provided for financial statements, regulatory reports, and publicly-filed documents adheres to applicable accepted accounting principles and the company's internal control procedures. Investors rely on these best practices to fulfill their duties and accurately reflect Peridot Solar's operations and financial condition.

Any individual found intentionally making a materially false or misleading report, falsifying financial information, or establishing a payment or account with the knowledge that it will be used differently than described in supporting documentation will face disciplinary action to the fullest extent permitted by law.



Document Record and Retention

The same level of accuracy must be maintained in the recording of all electronic, emailed, imaged, and paper documents created, received, and retained as evidence or information used by the company for legal, regulatory, accounting, and business purposes. Effective management of all company records enables the organization to fulfill its business needs and ensures that materials are accessible when required. Moreover, it aids in compliance with all applicable laws and regulations by having relevant documents readily available and accessible in the event of litigation, audits, or investigations.

Third Party Information

Peridot Solar is committed to protecting the privacy of third-party information, including client information that therefore must be properly collected, used and safeguarded. It is imperative that individuals within the organization do not share material, non-public information of our counterparts with a third party without prior consent. This ensures the confidentiality and integrity of sensitive information and upholds the trust placed in us by our clients and business partners.

Fraud

Furthermore, fraud, theft, negligence, and waste are never tolerated at Peridot Solar. Any such conduct is considered a disciplinary offense and may result in serious consequences. Peridot Solar's reputation depends on the integrity of all actions and dealings. This includes:

- Intentional concealment of facts with the purpose of deceiving or misleading others,
- Misstatements arising from fraudulent financial reporting or misappropriation of assets,



- Expenditures and liabilities for improper purposes, and fraudulently obtained revenue and assets, or the avoidance of costs and expenses.

Peridot Solar aims to create a controlled environment intended to prevent, detect, and mitigate the risk of any possible fraud. All employees and stakeholders are encouraged to bring any opportunities or motives for fraud not adequately covered by existing controls to the attention of the company. Any serious concerns regarding fraud or financial irregularities should be immediately brought to the attention of the Legal & Compliance Department.

2.4. BUSINESS PARTNERS RESPECT AND INTEGRITY

In Peridot Solar, there is no tolerance for unfair or unethical business practices. While striving to be the best in class, we firmly believe that "the end does not justify the means". Peridot Solar is committed to honesty in all sales, marketing, advertising, and business pursuits, and we will never exploit anyone through manipulation, concealment, abuse of privileged information, or any other unfair practices. The company will always provide factual and truthful statements about our organization and the services we offer.

2.5. COMMUNITIES RESPECT AND INTEGRITY

Peridot Solar consistently demonstrates its commitment to the communities involved in its projects by prioritizing environmental and social considerations in all its activities.

The company is dedicated to complying with all relevant environmental laws and regulations and strives to contribute positively to local heritage and culture through its operations.

For further details, please consult the company's Environmental and Social Standards.



2.6. SOCIAL MEDIA

Social media offers opportunities to engage stakeholders and create relationships. However, social media use during working hours must focus on Peridot Solar related business purposes and only when allowed by authorized personnel.



Personal use of social media is not forbidden and it is allowed even if it recommended a limited usage of them. In any case, when using social media employees and stakeholders must ensure that:

- Confidential information must be safeguarded,
- Personal opinion must not be attribute to Peridot Solar as organization,
- Comments about Peridot Solar, its suppliers, clients, business and services must be avoided,
- Inaccurate and misleading statements must be avoided



Confidential information must not be disclosed through social media or networking sites. Should this occur, content must be deleted immediately and reported to the Peridot Solar Legal & Compliance Department. Please be mindful at all times of all information shared and consider reputational damage to the Company, its investors and stakeholders.

2.7. LOBBYING

Due to the regulated nature of the energy business and its interactions with governmental structures, lobbying activities may be necessary and beneficial for Peridot Solar. Employees or stakeholders working for Peridot Solar may engage in lobbying activities if their roles involve:

- Establishment of contacts with legislators or regulators,
- Communications with government officials,
- Efforts to influence legislative or administrative action,
- Providing gifts or entertainment to government officials,

Any employee or stakeholder who intends to engage in lobbying work on behalf of the company must discuss such activities with the Legal & Compliance Department.

2.8. MONEY LAUNDERING

Illicit financial activities have garnered significant attention from governments, international organizations, and law enforcement agencies globally. As a respected player in the renewable energy sector, Peridot Solar is committed to combating money laundering and terrorist financing.

- **“Money laundering”** is a process that moves criminal funds through the financial system in order to hide all traces of their illegal origin,
- **“Terrorist financing”** refers to the destination and use of funds that may come from legitimate or criminal sources.

It is crucial to understand and adhere to national and international laws, exercising caution and sound judgment when encountering unusual or suspicious client transactions. No individual within Peridot Solar should inform an organization of any ongoing or impending investigation against them. Instead, anyone who comes across a situation that appears inappropriate or suspicious must promptly notify the Legal & Compliance department.



2.9. WAIVERS AND AMENDMENT OF THE CODE

It may be possible to consider changes or waivers to the Code, particularly for executive officers or directors. However, exceptions of this nature should be granted only in extremely limited circumstances. Waivers for executive officers and directors are not automatic and must be thoroughly reviewed and approved in advance by the Peridot Solar Board of Directors or by a Committee that has been duly appointed and delegated authority.



3.ANNEX I - CODE OF ETHIC AND BUSINESS CONDUCT

CODICE ETICO E DI CONDOTTA DEL GRUPPO PERIDOT SOLAR	CODE OF ETHICS AND CONDUCT OF THE PERIDOT SOLAR GROUP
<p>1. <u>Premessa</u></p> <p>Il Gruppo Peridot Solar ("il Gruppo") opera nel campo delle energie rinnovabili, in particolare si occupa dalla progettazione, allo studio e fino alla costruzione ed all'installazione di impianti fotovoltaici, avendo sempre come riferimento il costante sviluppo tecnologico ed imprenditoriale. Tutti i progetti sono sviluppati esclusivamente dal proprio personale altamente specializzato.</p> <p>Il Codice Etico incorpora i principi etici e i valori sui quali si fondano l'identità e la cultura del Gruppo e che devono guidare i comportamenti nella conduzione degli affari e delle attività da parte di tutti coloro che si trovano ad operare per conto del Gruppo o che intrattengono rapporti con lo stesso.</p> <p>2. <u>Il Codice Etico</u></p> <p>Il Gruppo si propone d'essere sempre al fianco dei propri stakeholder proponendo soluzioni energetiche competitive e all'avanguardia. Con il Codice Etico, il Gruppo individua i principi morali ed etici che guidano l'azienda e la modalità di condotta che ogni figura, interna o esterna alla stessa, persegue in attuazione dei principi stessi, nel conseguimento della propria finalità morale.</p> <p>Il codice etico è uno strumento idoneo atto a dare direttive e suggerimenti affinché tutto il personale e qualsiasi altro destinatario operi secondo un comportamento etico che si caratterizzi nei seguenti propositi:</p> <ul style="list-style-type: none">- rispetto delle norme vigenti nel territorio nazionale;- operare con correttezza e cortesia nei rapporti tra i colleghi prestando ogni più utile collaborazione;- rispettare gli interessi di ogni altro interlocutore. <p>Il Codice Etico è un patrimonio di tutti i collaboratori, e dev'essere rispettato anche dai consulenti, fornitori, e da chiunque abbia rapporti con Peridot, cui verrà richiesto un</p>	<p>1. <u>Introduction</u></p> <p>The Peridot Solar Group ("the Group") operates in the field of renewable energy, specifically focusing on the design, study, construction, and installation of photovoltaic systems, always with reference to constant technological and entrepreneurial development. All projects are developed exclusively by highly specialized personnel.</p> <p>The Code of Ethics incorporates the ethical principles and values on which the identity and culture of the Group are based, guiding behaviors in conducting business and activities by all those who operate on behalf of the Group or have relationships with it.</p> <p>2. <u>The Code of Ethics</u></p> <p>The Group aims to always stand by its stakeholders by offering competitive and cutting-edge energy solutions. With the Code of Ethics, the Group identifies the moral and ethical principles that guide the company and the conduct that each individual, internal or external to it, pursues in implementing these principles, in pursuit of its moral purpose.</p> <p>The code of ethics is a suitable tool to provide directives and suggestions so that all staff and any other recipients operate according to an ethical behavior characterized by the following purposes:</p> <ul style="list-style-type: none">- respect for the laws in force in the national territory;- operating with correctness and courtesy in relationships among colleagues, providing every useful collaboration;- Respecting the interests of every other interlocutor. <p>The Code of Ethics is an asset of all collaborators and must be respected by consultants, suppliers, and anyone who has dealings with Peridot, who will be required to</p>



esplicito impegno in tal senso. Inoltre, il Codice costituisce un elemento fondamentale ed è parte integrante del "Modello di organizzazione e Gestione" adottato ai sensi dell'art. 6 del D. Lgs 231/01 che il Gruppo si impegna ad applicare, rafforzare e sviluppare continuamente.

3. Valori etici e principi generali

Il Gruppo, consapevole che scelte eticamente corrette siano anche vincenti, ha condiviso una lista di valori etici che ispirano le scelte aziendali.

a) Legalità

Il rispetto delle leggi e di qualsiasi norma applicabile è condizione imprescindibile per proseguire in qualsiasi azione od operazione. Non sono giustificate in nessuna maniera la violazione di questo principio, nemmeno se sostenuta da uno sbagliato convincimento di perseguire interessi e obiettivi della Società.

b) Onestà e trasparenza

Il Gruppo crede nell'onestà, promuove ogni azione necessaria ad ottenere credibilità all'interno e all'esterno dell'azienda e ad instaurare rapporti basati sulla fiducia.

All'interno del Gruppo la trasparenza e la completezza costituiscono un asset determinante per poter comunicare, agire e informare rappresentando un elemento decisivo, per ottenere affidabilità nei confronti di tutte le persone che fanno parte, o hanno a che fare con il Gruppo.

c) Tutela della persona

Il Gruppo tutela l'integrità fisica e morale dei dipendenti e di tutti i collaboratori, garantendo buone condizioni di lavoro in ambienti adeguati e sicuri, evitando ogni forma di oppressione.

d) Equità ed uguaglianza

Per il Gruppo il rispetto dei diritti inviolabili dell'uomo è essenziale. Per questo promuove e difende questi diritti in ogni circostanza e ripudia qualsiasi discriminazione fondata sul sesso, sull'etnia, sulla lingua, sul credo religioso e politico e sulle condizioni sociali e personali.

explicitly commit to it. Furthermore, the Code constitutes a fundamental element and is an integral part of the "Organizational and Management Model" adopted pursuant to art. 6 of Legislative Decree 231/01 which the Group undertakes to apply, strengthen, and continuously develop.

3. Ethical values and general principles

The Group, aware that ethically correct choices are also winning choices, has shared a list of ethical values that inspire business decisions.

a) Legality

Respect for the law and any applicable regulation is an essential condition to proceed with any action or operation. The violation of this principle is not justified in any way, even if supported by a mistaken belief of pursuing the interests and objectives of the Company.

b) Honesty and transparency

The Group believes in honesty, promoting every action necessary to build credibility both within and outside the company and to establish relationships based on trust.

Within the Group, transparency and completeness are crucial assets for communication, action, and information dissemination, representing a decisive element in gaining reliability among all individuals who are part of or interact with the Group.

c) Protection of the individual

The Group protects the physical and moral integrity of its employees and all collaborators, ensuring good working conditions in appropriate and safe environments, and avoiding any form of oppression.

d) Equity and equality

For the Group, respect for the inviolable rights of individuals is essential. Therefore, it promotes and defends these rights in all circumstances and condemns any discrimination based on gender, ethnicity, language, religious and political beliefs, and social and personal conditions.



e) Responsabilità individuale

La responsabilità individuale è intesa come stimolo per favorire in tutte le persone che operano presso il Gruppo la consapevolezza della funzione professionale e delle conseguenze delle proprie azioni, di cui beneficeranno non solo l'azienda ma anche ogni singolo individuo coinvolto.

f) Collaborazione

Ogni dipendente del Gruppo è parte della stessa squadra che può affrontare grandi sfide lavorando insieme in modo coeso e integrato. Essere un team significa anche collaborare in un clima di apertura, dove giocano un ruolo fondamentale la partecipazione e il confronto, per il benessere comune.

g) Tutela dell'ambiente e sostenibilità

Il Gruppo si impegna a garantire la salvaguardia dell'ambiente nell'esecuzione delle proprie attività utilizzando in modo attento tutte le risorse, promuovendo comportamenti improntati ad evitare sprechi e privilegiando scelte di sviluppo sostenibile.

h) Tutela della salute e della sicurezza

Le attività del Gruppo sono svolte in conformità agli accordi e agli standard internazionali, alle leggi, ai regolamenti e alle pratiche amministrative relative alla tutela della salute e della sicurezza dei lavoratori, dell'ambiente e dell'incolumità pubblica.

Le persone del Gruppo, nell'ambito delle proprie funzioni, partecipano dinamicamente al processo di prevenzione dei rischi, di protezione dell'ambiente e dell'incolumità pubblica e di tutela della salute e della sicurezza nei confronti di se stessi, dei colleghi e dei terzi.

3.1 Comportamenti non etici

Tutti i comportamenti non etici compromettono il rapporto di fiducia tra il Gruppo, i collaboratori e i fornitori. Per comportamenti non etici si intendono tutti quei comportamenti che favoriscono l'assunzione di atteggiamenti ostili nei confronti dell'impresa, i comportamenti di chiunque, singolo od organizzazione, che cerchi di appropriarsi dei benefici della collaborazione altrui, sfruttando posizioni di forza. Inoltre, si definiscono non etici i comportamenti che costituiscono violazione delle regole della civile convivenza e dei corretti

e) Individual responsibility

Individual responsibility is understood as an incentive to promote awareness among all individuals operating within the Group of their professional role and the consequences of their actions, benefiting not only the company but also each individual involved.

f) Collaboration

Every employee of the Group is part of the same team that can tackle great challenges by working together in a cohesive and integrated manner. Being a team also means collaborating in an atmosphere of openness, where participation and dialogue play a fundamental role for the common well-being.

g) Protection of the environment and sustainability

The Group is committed to safeguarding the environment in the execution of its activities by carefully using all resources, promoting behaviors aimed at avoiding waste, and prioritizing sustainable development choices.

h) Protection of health and safety

The Group's activities are carried out in compliance with international agreements and standards, laws, regulations, and administrative practices related to the protection of workers' health and safety, the environment, and public safety. The individuals within the Group actively participate in risk prevention processes, environmental protection, public safety, and health and safety protection for themselves, colleagues, and third parties within the scope of their functions.

3.1 Unethical behaviors

All unethical behaviors compromise the trust relationship between the Group, employees, and suppliers. Unethical behaviors include all behaviors that promote hostile attitudes towards the company, behaviors of anyone, whether individual or organization, who seeks to appropriate the benefits of others' collaboration by exploiting positions of strength. Furthermore, unethical behaviors are defined as violations of the rules of civil coexistence and proper social and commercial relations, as provided and regulated by laws and regulations.



rapporti sociali e commerciali, così come previsti e disciplinati da leggi e regolamenti.

4. Destinatari del Codice Etico

Destinatari del Codice Etico sono gli Amministratori, i dipendenti, i collaboratori e in generale tutte le persone che operano direttamente ed indirettamente, per perseguire gli stessi obiettivi del Gruppo. Tutti i destinatari del Codice Etico sono tenuti a conoscerne i contenuti, a contribuire alla sua attuazione, a segnalare carenze e inosservanze nell'ambito delle rispettive competenze.

Il Gruppo si impegna a divulgare il Codice Etico a tutti coloro che operino per le Società, vigilando sulla sua osservanza.

4.1. Dipendenti

Il Codice Etico è diretto a tutti i dipendenti di del Gruppo, a tempo determinato e indeterminato. Il Gruppo promuove iniziative finalizzate a realizzare modalità lavorative incentrate al raggiungimento di un elevato standard organizzativo. Il personale del Gruppo non deve svolgere attività pregiudizievoli per la società, svolgendo il proprio lavoro in maniera etica e trasparente. Non deve venire meno al vincolo di segretezza delle informazioni sensibili per l'operato dell'azienda. Ognuno è responsabile di tutti i beni aziendali assegnati e nessun dipendente può fare, o consentire ad altri, uso improprio di tali beni e delle risorse del Gruppo. Il personale deve pertanto utilizzare i beni dell'azienda esclusivamente per la realizzazione dei compiti aziendali.

4.2. Collaboratori e Consulenti

Collaboratori e Consulenti del Gruppo convengono che il loro rapporto con l'azienda consiste nel creare valore nel lungo periodo a vantaggio del Gruppo, inoltre, riconoscono la responsabilità che grava sulle loro decisioni in quanto influenzano oltre che il benessere aziendale anche quello dei singoli dipendenti. Per tanto, Collaboratori e Consulenti:

- Agiranno nella massima integrità e svolgeranno il loro lavoro in modo etico;
- Tuteleranno gli interessi dell'azienda;
- Si assumeranno la responsabilità delle proprie azioni;
- Si impegneranno a creare la prosperità economica, sociale ed ambientale in maniera sostenibile.

4.3. Fornitori

Per il Gruppo, i fornitori sono essenziali per mantenere standard qualitativi dei servizi che

4. Recipients of the Code of Ethics

Recipients of the Code of Ethics include administrators, employees, collaborators, and generally all individuals who directly or indirectly work to pursue the Group's objectives. All recipients of the Code of Ethics are required to be familiar with its contents, contribute to its implementation, and report deficiencies and non-compliance within their respective competencies. The Group is committed to disseminating the Code of Ethics to all those who work for the Companies, ensuring its observance.

4.1 Employees

The Code of Ethics is directed at all employees of the Group, both temporary and permanent. The Group promotes initiatives aimed at achieving a high organizational standard. Employees must not engage in activities prejudicial to the company, and should carry out their work in an ethical and transparent manner. They must maintain the confidentiality of sensitive information related to the company's operations. Each employee is responsible for all assigned company assets, and no employee may misuse such assets or the Group's resources. Therefore, employees must use company assets exclusively for carrying out their assigned tasks.

4.2 Collaborators and Consultants

Collaborators and consultants of the Group agree that their relationship with the company involves creating long-term value for the Group, and they acknowledge the responsibility of their decisions, which not only affect the company's well-being but also that of individual employees. Therefore, collaborators and consultants:

- Will act with the utmost integrity and conduct their work ethically.
- Will protect the interests of the company.
- Will take responsibility for their actions.
- Will strive to create economic, social, and environmental prosperity sustainably.

4.3 Suppliers

For the Group, suppliers are essential to maintaining the quality standards of the services the company offers. Each supplier is evaluated in accordance with the principles set



l'azienda offre. Ogni fornitore, viene valutato in conformità con i principi sanciti in questo Codice Etico e sono gli stessi principi espressi in questo documento che guidano il comportamento del personale dell'azienda nei rapporti con questa categoria. Il Gruppo considera i fornitori un fattore determinante per il raggiungimento del vantaggio competitivo. Per questo ritiene necessario instaurare rapporti di fiducia reciproca, definendo contratti che possano garantire ad entrambi collaborazioni improntate a correttezza, professionalità e lealtà.

5. Attuazione del Codice Etico

In conformità all'articolo 6 del d.lgs. 231/2001, il Gruppo ha provveduto alla costituzione di un Organismo di Vigilanza e Controllo che si occupa di comunicare e spiegare il Codice Etico, i suoi contenuti e la sua funzione. Lo stesso organismo provvede ad eventuali aggiornamenti del Documento, se necessario. Si occupa infine di consulenza per valutare l'eventuale non rispetto delle norme presenti nel Codice.

Competono all'Organismo di Vigilanza di Peridot Solar Italy e delle sue controllate i seguenti compiti:

- monitorare le iniziative per la diffusione della conoscenza e della comprensione del Codice Etico; in particolare, garantire lo sviluppo delle attività di comunicazione e formazione etica;
- monitorare l'applicazione e il rispetto del Codice Etico anche attraverso l'analisi delle segnalazioni di violazione del Codice Etico pervenute;
- segnalare alle Funzioni/Unità Organizzative aziendali competenti le eventuali violazioni del Codice Etico da parte dei Destinatari al fine di adottare i necessari provvedimenti correttivi;
- effettuare, ove richiesta, una funzione consultiva nel corso del procedimento disciplinare;
- esprimere pareri in merito all'eventuale revisione delle politiche e procedure aziendali, allo scopo di garantirne la coerenza con il Codice Etico;
- sottoporre all'approvazione del Consiglio di Amministrazione eventuali modifiche o integrazioni al Codice Etico.

forth in this Code of Ethics, and it is these same principles that guide the behavior of company personnel in their dealings with this category. The Group considers suppliers a key factor in achieving competitive advantage. Therefore, it deems it necessary to establish relationships of mutual trust, defining contracts that ensure collaborations based on fairness, professionalism, and loyalty.

5. Implementation of the Code of Ethics

In accordance with Article 6 of Legislative Decree No. 231/2001, the Group has established a Supervisory and Control Body responsible for communicating and explaining the Code of Ethics, its contents, and its function. The same body is responsible for any updates to the Document, if necessary. It also provides consultancy to assess any non-compliance with the rules outlined in the Code.

The tasks of the Supervisory Body of Peridot Solar Italy and its subsidiaries include:

- monitor the initiatives aimed at spreading knowledge and understanding of the Code of Ethics; in particular, ensure the development of ethical communication and training activities;
- monitor the application and compliance with the Code of Ethics, including through the analysis of reports of violations of the Code of Ethics received;
- report to the competent corporate functions/organizational units any violations of the Code of Ethics by the Recipients in order to take the necessary corrective actions;
- provide, upon request, an advisory function during the disciplinary process;
- provide opinions regarding the possible revision of company policies and procedures, in order to ensure their consistency with the Code of Ethics;
- submit any changes or additions to the Code of Ethics for approval by the Board of Directors.

These activities are carried out with the support of the Company's Compliance Function and the



Tali attività sono effettuate con il supporto della Funzione Compliance della Società e delle Funzioni aziendali interessate disponendo del libero accesso a tutta la documentazione ritenuta utile.

6. Comunicazione e formazione

Il Codice Etico è portato a conoscenza di soci, collaboratori e fornitori mediante apposite attività di comunicazione (per esempio, la consegna di copia del Codice Etico, sezioni dedicate nell'intranet aziendale, inserimento di una nota informativa dell'adozione del Codice Etico in tutti i contratti ecc.). Allo scopo di assicurare la corretta comprensione del Codice Etico a tutti i Destinatari, la Società, predispone e realizza, anche in base alle indicazioni delle funzioni competenti e con il supporto dell'OdV, un piano di formazione volto a favorire la conoscenza dei principi e delle norme etiche. Le iniziative di formazione sono differenziate secondo il ruolo e la responsabilità dei collaboratori.

7. Segnalazioni

Il Gruppo provvede a stabilire specifici canali di comunicazione cui rivolgere le proprie segnalazioni. In alternativa, tutti i dipendenti, collaboratori e fornitori del Gruppo possono segnalare ogni violazione o sospetto di violazione del Codice Etico all'Organismo di Vigilanza che provvede a un'analisi della segnalazione, ascoltando eventualmente l'autore e il responsabile della presunta violazione. Peridot Solar agisce in modo da garantire i segnalanti contro qualsiasi tipo di ritorsione intesa come atto che possa dar adito anche al solo sospetto di essere una forma di discriminazione o penalizzazione. È inoltre assicurata la riservatezza dell'identità del segnalante, secondo le norme previste in materia di Whistleblowing.

8. Violazioni del Codice Etico

L'osservanza delle regole contenute nel Codice Etico deve considerarsi parte essenziale delle obbligazioni contrattuali previste per i dipendenti della Società, ai sensi dell'articolo 2104 del codice civile, per i dirigenti, e per i collaboratori esterni della stessa. La violazione del Codice Etico costituisce inadempimento alle obbligazioni derivanti dal rapporto di lavoro e/o illecito disciplinare, con ogni conseguenza di legge, anche in ordine alla conservazione del

relevant corporate functions, with free access to all relevant documentation.

6. Communication and training

The Code of Ethics is made known to shareholders, collaborators, and suppliers through specific communication activities (for example, delivering a copy of the Code of Ethics, dedicated sections on the company intranet, inclusion of an informative note about the adoption of the Code of Ethics in all contracts, etc.). In order to ensure the correct understanding of the Code of Ethics by all Recipients, the Company prepares and implements, also based on the indications of the competent functions and with the support of the Supervisory Body, a training plan aimed at promoting the knowledge of ethical principles and norms. Training initiatives are differentiated according to the role and responsibility of the collaborators.

7. Reports

The Group establishes specific communication channels for reporting violations. Alternatively, all employees, collaborators, and suppliers of the Group can report any violation or suspicion of violation of the Code of Ethics to the Supervisory Body, which conducts an analysis of the report, possibly hearing from the author and the person responsible for the alleged violation. Peridot Solar acts to ensure that reporters are protected against any form of retaliation, understood as any act that may give rise to even the mere suspicion of being a form of discrimination or penalty. Furthermore, the confidentiality of the reporter's identity is ensured, in accordance with the provisions of Whistleblowing regulations.

8. Violations of the Code of Ethics

Adhering to the rules contained in the Ethical Code must be considered an essential part of the contractual obligations for the Company's employees, pursuant to Article 2104 of the Civil Code, for the executives, and for external collaborators of the same. Violation of the Ethical Code constitutes a breach of the obligations arising from the employment relationship and/or disciplinary misconduct, with all legal consequences, including the preservation of the employment relationship. Peridot Solar Italy is committed to providing and



rapporto di lavoro. Peridot Solar Italia s'impegna a prevedere ed irrogare, con imparzialità ed uniformità, sanzioni proporzionate alle violazioni commesse e conformi alle vigenti disposizioni in materia di regolamentazione del rapporto di lavoro.

9. Valore del Codice Etico

Questo documento, vuole essere, uno strumento di organizzazione e di auto-regolazione in cui l'Azienda crede fortemente. Tutti i collaboratori del Gruppo fanno affidamento ai comportamenti decretati all'interno del Codice Etico per prevenire azioni illecite o irresponsabili. Gli standard morali di condotta, i valori su cui si basa l'attività produttiva e gli orientamenti che deve avere il personale sulle azioni da evitare e quelle da compiere, per preservare e valorizzare l'immagine aziendale sono ora pubblicati nel Codice Etico. Con il decreto legislativo n. 231 del 8 giugno 2001 è stata aggiunta la responsabilità amministrativa di impresa, dove si evince che le aziende coinvolte in reati amministrativi, assumono responsabilità diretta per reati commessi nel suo interesse o a suo vantaggio da persone che ricoprono funzioni di amministrazione, di direzione o di rappresentanza, salvo che non abbiano adottato ed attuato un modello organizzativo idoneo a prevenire determinati reati. Il modello di organizzazione a cui si fa riferimento include un Codice Etico di comportamento e un sistema di sanzioni disciplinari, in caso di mancato rispetto dei comportamenti previsti da tale codice.

10. Obbligo di conoscenza del Codice Etico

A ogni Persona del Gruppo è richiesta la conoscenza dei principi e contenuti del Codice nonché delle procedure di riferimento che regolano le funzioni e responsabilità ricoperte. È fatto obbligo a ciascuna persona che si interfaccia con il Gruppo di:

- Astenersi da comportamenti contrari a tali principi, contenuti e procedure;
- Scegliere accuratamente, per quanto di competenza, i propri collaboratori e orientarli al pieno rispetto del Codice;
- Adottare misure correttive immediate quando richiesto dalla situazione.

imponendo, impartialmente e uniformemente, sanzioni proporzionate alle violazioni commesse e in compliance con le attuali regolazioni riguardanti la regolamentazione del rapporto di lavoro.

9. Value of the Code of Ethics

This document aims to be an organizational and self-regulation tool in which the Company strongly believes. All members of the Group rely on the behaviors outlined in the Ethical Code to prevent illicit or irresponsible actions. The moral standards of conduct, the values underpinning productive activity, and the guidelines that personnel must follow regarding actions to avoid and those to undertake to preserve and enhance the company's image are now published in the Ethical Code. With Legislative Decree No. 231 of June 8, 2001, corporate administrative liability was introduced, whereby companies involved in administrative offenses assume direct responsibility for offenses committed in their interest or for their benefit by persons holding administrative, managerial, or representational functions, unless they have adopted and implemented an organizational model capable of preventing certain offenses. The organizational model referred to includes an Ethical Code of conduct and a system of disciplinary sanctions in case of non-compliance with the behaviors outlined in this code.

10. Obligation to know the Code of Ethics

Each individual within the Group is required to be familiar with the principles and contents of the Code as well as the reference procedures regulating their functions and responsibilities. It is mandatory for each person interacting with the Group to:

- Refrain from behaviors contrary to these principles, contents, and procedures;
- Carefully select, to the extent of their competence, their collaborators and guide them to fully respect the Code;
- Take immediate corrective measures when required by the situation.