

ACPV ARCHITECTS
ANTONIO CITTERIO PATRICIA VIEL

CODE OF ETHICS

Rev.	Date	Description	Prepared by	Approved by
1	21.12.2023	First issue	Legal & Compliance	CdA
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Code of Ethics

Fairness, loyalty, transparency, and compliance with the principle of legality are fundamental values for ACPV ARCHITECTS.

This Code of Ethics (“Code”) outlines the essential ethical values and principles that ACPV ARCHITECTS advocates for and applies in all business activities, from management to daily operations.

Recipients

Anyone wishing to establish and maintain working relationship and collaboration with ACPV ARCHITECTS shall comply with the principles and standards outlined in this Code:

- **Employees, collaborators, consultants**
- The members of the **Board of Directors**
- Anyone who carries out **representative functions** or is vested with any powers of attorney.
- **Statutory Auditors**

The commitments and responsibilities undertaken under the provisions of this Code must continue to bind the directors and personnel even after their working relationship with us has ceased.

How is this Code organized?

PART 1/
GENERAL
GENERAL
ETHICAL
PRINCIPLES

PART 2/
STAKEHOLDER RELATIONS

PART 3/
PRINCIPLES AND
STANDARDS OF
CONDUCT IN THE
MANAGEMENT

PART 4/
ENFORCEMENT OF THIS CODE
AND APPLICABLE SANCTIONS



Sustainable development goals

We embrace the values and principles of social and environmental sustainability. The principles and content of our Code of Ethics are based on the Sustainable Development Goals (SDG's) as defined by the United Nations.

Below and in this Code, you can find relevant designed icons representing the above SDG's near to the principles and provisions that inspired their adoption.

SDG	Contents of our Code
 <p>3 GOOD HEALTH AND WELL-BEING</p>	<ul style="list-style-type: none"> • General Ethical Principles • Relations with staff and collaborators • Environmental, social protection, and sustainability • Health and safety at work place
 <p>4 QUALITY EDUCATION</p>	<ul style="list-style-type: none"> • Implementation and dissemination of the Code
 <p>5 GENDER EQUALITY</p>	<ul style="list-style-type: none"> • Relations with staff and collaborators
 <p>6 CLEAN WATER AND SANITATION</p>	<ul style="list-style-type: none"> • Environmental, social protection, and sustainability
 <p>8 DECENT WORK AND ECONOMIC GROWTH</p>	<ul style="list-style-type: none"> • General Ethical Principles • Relations with staff and collaborators • Health and safety at work place • Protection of company assets and information
 <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>	<ul style="list-style-type: none"> • Environmental, social protection, and sustainability • Protection of company assets and information
 <p>10 REDUCED INEQUALITIES</p>	<ul style="list-style-type: none"> • Relations with the stakeholders • Environmental, social protection, and sustainability
 <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p>	<ul style="list-style-type: none"> • General Ethical Principles • Relations with clients • Environmental, social protection, and sustainability • Transparent and correct documentation
 <p>14 LIFE BELOW WATER</p>	
 <p>15 LIFE ON LAND</p>	<ul style="list-style-type: none"> • Environmental, social protection, and sustainability
 <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p>	<ul style="list-style-type: none"> • General Ethical Principles • Relations with the stakeholders • Transparent and correct documentation • Privacy protection
 <p>17 PARTNERSHIPS FOR THE GOALS</p>	<ul style="list-style-type: none"> • Relations with consultants • Relations with suppliers and consultants • Relations with Public Authorities and with Entities performing services of public utility

General Ethical Principles

1 Legality

We refuse transactions of any kind, directly or indirectly, with individuals who are known [or arguably suspected] to be part of or to support, criminal organizations in Italy or abroad.

We repudiate and prevent any bribe and/or corruption, according to the principle of “zero tolerance” to corruption and complies with best practices under anti-bribery laws and other applicable laws in the countries where it operates.

TO DO

- Under no circumstances, no practice that violates this Code may be justified or tolerated on the grounds that it is carried out in the interest (and/or for the benefit) of our organization.
- You shall always comply with the principles of legality, statutes, laws, and applicable regulations in the different countries where our organization conducts its business.
- You shall never implement corrupt or collusive practices such as receiving from (or offering or promising to) public officials or private individuals, for yourself or for other individuals, gifts, favors, and advantages of any kind, even if not of an economic nature, even through third parties.
- You must report such practices to your supervisors as soon as possible.

2 Trust

We aim to preserve and develop its trust-based relationship with all its stakeholders.

TO DO

Carry out your professional tasks following the principles of diligence, competence, good faith, professionalism, appropriateness, and efficiency.

3 Loyalty, fairness, and transparency

We do not favor any interested group or individual and undertake to always act and provide base communication on criteria of fairness, simplicity, and transparency with all its stakeholders.

TO DO

Act ethically and with loyalty, refrain from seeking illegal or improper objectives, and avoid any situation of conflict of interest.

4 Quality of service

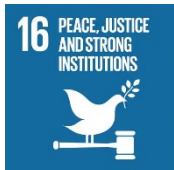
We strive to fulfill its clients' needs and provides its services in the most efficient way possible, that is consistent with the criteria of quality, safety, and environmental protection.



TODO

Pay careful attention to clients' requests and expectations; pursue these values ensuring the highest standard of professionalism, innovation, originality, quality, and reliability.

Stakeholder relations



1 Personnel

1.1 Merit and equal opportunities

We ensure a system of recruitment and management of personnel (including employees and collaborators) based exclusively on the criteria of merit and without favoritism, facilitation, or discrimination of any kind.

We value our personnels by encouraging their professional growth and remunerating them based on their position, skills, and achievements.

1.2 Diversity and inclusion

Diversity is a fundamental value of ACPV ARCHITECTS, a source of mutual enrichment and development.

We support organizational models that:

- foster cooperation between people from different cultures and with different perspectives and experiences; and
- create working relations focused on fairness, equality, attention, and respect for the dignity of any individual.

1.3 We stand for the rights

We guarantee respect for employees' rights and trade union freedoms.

The following actions are prohibited:

- any form of forced labor or child labor
- behaviors of any kind that may create discomfort or provoke fear, including:
 - physical or psychological violence;
 - constraint;
 - bullying or mobbing;
 - harassment of any kind, including sexual or non-sexual nature, in any form.

Specifically, ACPV ARCHITECTS has adopted an Anti-Harassment Code of Conduct for protection of individuals' dignity. This Code aims to define the fundamental and essential guiding principles and outlines unacceptable behaviors, with the objective of ensuring a workplace free from gender discrimination, violence, and harassment, within a unified framework of policies on Human Rights.

The Anti-Harassment Code of Conduct is considered an integral part of this Code of Ethics. ACPV ARCHITECTS staff may report issues through internal company channels – either by contacting the General Manager, a Project Director, a partner, or by using the whistleblowing channel. Reports will be forwarded to, handled, and managed exclusively by the HR

department, which will assess, in agreement with the reporting person, whether to initiate an informal or formal procedure, based on the seriousness of the reported facts and the risk of recurrence.

If, on the other hand, the reporting person wishes to make use of the external service of the Person of Trust ("Consigliere/a di Fiducia", this guarantor figure will take charge of the matter, with the powers and responsibilities provided for them, as further detailed in the Anti-Harassment Code of Conduct.



2 Consultants

2.1 Mutual trust and satisfaction

We manage relations according to principles of transparency, fairness, and loyalty, with the goal of establishing a solid and lasting relation based on mutual trust and satisfaction.

2.2 Transparent selection and remuneration

We identify and appoint our consultants according to transparent and documented assessment criteria, in line with internal procurement processes and based on principles of utility, competence, fairness, and transparency.

We determine their remuneration on the basis of criteria of proportionality, adequacy, and effectiveness of performance.

2.3 Fairness and professionalism between consultants

A consultant called to take on a task already entrusted to another consultant has the obligation to:

- first ascertain with the client that the previous consultant's appointment has been revoked or that the previous consultant has formally renounced it;
- inform the previous consultant in writing; and
- verify the contents of the previous assignment.

2.4 Obtaining new clients

Any conduct aimed at obtaining new clients in a manner not based on fairness and decorum is strictly forbidden.

3 Clients

3.1 Professionalism and good faith

Every stage of client relations (from negotiation of the offer to performance of the service) is guided by the principles of transparency, professionalism, fairness, and integrity.

If clients engage in behaviors contrary to this Code, those who become aware of such actions must promptly inform the Board of Directors, which will then adopt the most appropriate actions according to the circumstances.

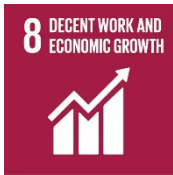
3.2 Fair competition

We offer our professional services in a fair manner, and refrains from any actions that could adversely influence or unlawfully distort competition among the different competitors in the market of reference.

3.3 Data protection

We implement all the most appropriate procedures in line with the **ACPV ARCHITECTS**

industry's technological standards to protect our computer systems, including the identification and neutralization of computer viruses/attacks of any kind.



4 Suppliers and consultants

4.1 Legal and equal selection

We adopted a selection process that adheres to legal standard, our Articles of Association, and equal opportunities principles, avoiding any potential situation of conflict of interest and reporting the existence or occurrence of such a situation.

4.2 Transparent commercial terms & conditions

The commercial conditions shall be determined with the utmost transparency and on the basis of previously identified criteria. First and foremost, we consider the professionalism and reliability of the supplier/consultant, the availability of means, equipment, and specialized personnel, as well as economic convenience.

4.3 Clear and ethical contracts

Contracts shall always include, in writing, the remuneration to be provided in favor of the supplier/consultant. Such contracts shall include the obligation to comply with the Code of Ethics, its content, and the sanctions that may be incurred in the event of non-compliance.

5 Public Authorities and Entities performing services of public utility

5.1 Legality and transparency

Any transaction with the Public Authorities and with entities [carrying out activities] of public utility or public interest shall be:

- guided by principles of legality, transparency, loyalty, and fairness; and
- managed by the appointed and authorized personnel.

5.2 Zero tolerance to corruption

Anyone acting in the name of or on behalf of ACPV ARCHITECTS is strictly prohibited from:

- seeking to illicitly favor the Public Authorities;
- attempting to influence the decisions of the Public Authorities to obtain an undue advantage;
- accepting or offering bribery payments or other undue rewards, to obtain more favorable treatments in relation to any transaction with the Public Authorities

Principles and standards of conduct



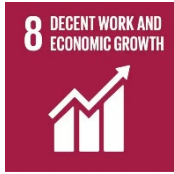
1 Environmental and social protection, and sustainability

We base our operational management of the business activities on the most appropriate criteria of environmental protection and energy efficiency.

Furthermore, we firmly believe in the importance of establishing long-term relationships with local communities, to build a shared value that continues over time.

WHAT WE DO

- We plan and conduct our activities using resources responsibly, so as not to jeopardize the needs of future generations, always seeking the right balance between economic initiative and environmental needs.
- We use processes, technologies, and materials that allow us to reduce or optimize the use of energy and natural resources.
- We carry out all the preliminary investigations necessary to identify possible environmental and social risks, so as to be able to plan the most appropriate actions to eliminate, mitigate, or minimize them.
- We contribute to raising awareness among individuals who work with us on the protection and [environmental and social] sustainability. For example, we have imposed the obligation to reduce the use of paper and to print emails and documents only if it is absolutely necessary.
- We support the development of the countries in which we operate with programs in line with the strategic frameworks of the United Nations, sharing know-how and promoting collaboration with the main international cooperation players.



2 Workplace Health & Safety

We provide adequate working conditions to safeguard the health and safety of our employees and consultants. We ensure a safe and healthy working environment, in compliance with the legal regulations on health and safety in the workplace.

WHAT WE DO

- Our prevention and safety system provides behavioral rules for directors, partners, collaborators, and employees aimed at preventing or reducing risks as much as possible.
- We keep all recipients informed and updated on the prevention and safety system that concerns them.
- Each recipient is required to take reasonable care for their own health and safety, and that of other individuals who may be affected by what they do or do not do.

3 Transparent and correct documentation

The truthfulness, transparency and completeness of company documents are fundamental to our business ethics.

WHAT WE DO

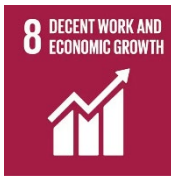
- We have procedures that regulate the use of financial resources and guarantee maximum transparency by requesting periodic reporting to the Board of Directors.
- We keep and archive all the supporting documentation of the activity carried out, so as to allow easy and timely accounting registration.
- We ensure that we produce clear and concise documents, without errors and in line with the provisions of the Civil Code and applicable laws. This applies to:
 - corporate communications, statutory financial statement, corporate books and statutory reports on the balance-sheet required by the applicable laws;
 - non-financial reporting; and
 - contracts and agreements.

4 Protection of privacy

We operate in strict compliance with the right to confidentiality of information relating to suppliers, clients, partners, and employees, following applicable EU and national regulations.

WHAT WE DO

We process data exclusively for the stated purposes, according to the agreements stipulated with third parties and with the consent of the data subject, if required by applicable law.



5 Protection of Company Assets and Information

We strive to ensure that the use of company resources and assets is aimed at securing, increasing, and consolidating company assets.

We carefully manage, both internally and externally, all the company information which, if improperly disclosed, can weaken our competitiveness, and damage our reputation.

COSA FACCIAMO

- We empower all company levels to manage and use company resources based on the principles of precaution, prevention, protection, and risk management.
- Each recipient is responsible for the appropriate and correct use of company assets made available by the company for work performance and must guarantee their conservation and integrity, protecting them from theft, abuse, sabotage, loss, or damage.
- Each employee and collaborator is personally liable for the protection and conservation of company information, which must be used:
 - in the interest of our organization;
 - for strictly professional reasons; and
 - in accordance with the applicable laws, with the provisions of the Articles of Association, and in compliance with the principles set forth in this Code.

6 Confidentiality and protection of company's technical and commercial assets

We implement measures to protect our confidential information and our technical and commercial assets. Their disclosure would cause significant damage to our organization, and its partners and/or suppliers.

KEY VALUES

Examples of confidential information:

- projects;
- investments;

- data relating to employees;
- databases of suppliers, collaborators, and clients;
- work organization methods and information regarding know-how and processes;
- all non-public information, including reports, analyses, technical and economic data, studies, forecasts, trade secrets, strategic business research;
- company secrets;
- object repositories made available to designers by component and system manufacturers;
- BIM libraries; and
- Models, whether made available by ACPV ARCHITECTS or by third parties.

WHAT WE DO

- We use contractual clauses that oblige recipients and stakeholders not to disclose, transmit, or use our confidential information or our technical and commercial assets.
- Recipients may not use, communicate or disclose confidential information without specific authorization;
- Recipients cannot:
 - design, create, manufacture, offer for sale, distribute in any form, import or export the BIM models;
 - use products that incorporate the design of the BIM models or designs identical or similar to those of the BIM models; or
 - use products that are an illicit imitation of the BIM models.

7 Intellectual property protection

We strictly respect our own copyrights and intellectual property rights and those of our collaborators, consultants, clients, suppliers and third parties in general, and will not tolerate any actions by the Recipients that might prejudice these rights.

WHAT WE DO

- The information, knowledge or data acquired or processed by the recipients during the performance of their duties belong to ACPV ARCHITECTS.
- We implement a “zero tolerance” policy towards any act, internal or external to our organization, which may jeopardize these rights.

8 Protection of the company reputation

We are committed to ensuring that each recipient protects that reputation and, as a consequence, the reputation of our organization.

We sensitize each recipient not to damage the image of ACPV ARCHITECTS through improper or harmful use of social networks and sharing platforms, or through behavior that is harmful to the reputation of our organization.

9 Protection of participation and information rights

We protect the participation and information rights of our members, especially regarding corporate, administrative, and accounting management.

Enforcement of this Code and Sanctions



1 Implementation and dissemination of the Code of Ethics

We actively disseminate the Code, offering support to recipients to understand and apply it in the best and most responsible way.

The **Board of Directors** is responsible for the enforcement of the Code and deals with:

- disseminating its comprehension;
- monitoring its application; and
- receiving investigating reports of violations and taking the appropriate actions.

Employees and collaborators receive a copy of this Code:

- at the time of his/her hiring or his/her starting of the collaboration;
- through training and communication activities;
- making it available on the website.



2 Violations of the Code, reports, and consequences

Any violations must be promptly reported via e-mail to the address codicetico@acpvarchitects.com

The Board of Directors protects whistleblowers against any kind of retaliations or repercussions (as a consequence of the report) guaranteeing anonymity and confidentiality (without prejudice to remedies provided under applicable laws).

If an employee violates this Code: the violation constitutes breach of contract under the employment contract pursuant to article 2104 of the Italian Civil Code and disciplinary offence; as a result, Employer can impose disciplinary measures pursuant to the Workers' Statute and the applicable national collective labour agreements (CCNL).

If a director or the Statutory Auditors violate this Code: Shareholders' Meeting shall adopt appropriate actions proportional to the violation.

If collaborators, consultants, suppliers, or third parties violate this Code, regardless of the possible criminal relevance of the conduct, ACPV ARCHITECTS may:

- Immediately terminate his/her contractual relationship for fault; and
- request compensation for any damage caused by the violation (regardless of the termination of the relevant contract).