CREALIS GROUP

ANTI-CORRUPTION POLICY

Approved by the Board of Directors Crealis Group

On date 10th of October 2025

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1. Introduction

The Crealis Group (hereinafter also referred to as "**Crealis**" or the "**Group**") conducts its activities based on fundamental values such as integrity, transparency and a strong sense of responsibility. These values guide every aspect of the Group's operations and form the foundation of its competitiveness, fostering stakeholder trust and supporting sustainable growth over time.

In recent years, issues related to corruption have progressively gained increasing international relevance due to the widespread nature of the phenomenon, both in the public and private sectors, and the growing awareness of the damage it causes, such as the distortion of competition, rising costs, lower quality of the affected products and services, and the erosion of trust in institutions.

At the same time, in response to corruption, there has been a gradual tightening of the sanctions associated with corrupt conduct. Individuals and legal entities involved in acts of corruption may face criminal, financial, and disqualification sanctions, as well as severe reputational and commercial consequences.

Aware of this scenario, Crealis has adopted this **Anti-Corruption Policy** (hereinafter also referred to as the “**Policy**”), with the aim of formalizing a system of principles and rules designed to prevent and combat all forms of corruption, whether active or passive, direct or indirect, in any operational context.

Promoting ethical and compliant behavior represents for the Group not only a legal duty, but also an essential element of its corporate culture. Such behavior is indispensable for building and maintaining relationships based on mutual trust with all stakeholders, internal and external.

1.1. Aims of the Policy

This Policy defines the reference framework adopted by the Group to prevent corrupt practices and illegal conduct in its activities and throughout the value chain. It promotes a corporate culture based on legality, integrity, and responsibility, strengthening control mechanisms and ensuring alignment with applicable regulations and the Group's ethical principles.

Through this Policy, the Group is committed to:

- complying with applicable national and international anti-corruption regulations;
- preventing and combating all forms of public and private corruption;
- promoting transparent, fair and traceable conduct by all personnel and third parties acting on behalf of and in the interest of the Group;
- strengthening the culture of legality, reputation and reliability of the Group;
- providing a systematic framework of principles, prevention measures and rules of conduct to be observed by all Addressees of this Policy, as defined below.

The Policy forms part of the Group's broader governance system, consistent with the Group's Code of Ethics, local compliance frameworks, and other corporate policies.

1.2. Scope and Addresses

This Policy, adopted by **Crealis S.p.A.** (hereinafter also referred to as **“Parent Company”**) applies to all **companies belonging to the Crealis Group**, within the limits of compatibility with applicable local legislation and cultural specificities of the contexts in which the Group operates.

Each Group company is required to adopt, implement, and promote this Policy, supplementing it where necessary with specific procedures and regulations, provided they are consistent with applicable legal provisions.

The Addressees of this Policy are all individuals and entities to whom it is addressed and, in particular, each Company of the Group, the corporate bodies and their members, employees, suppliers, consultants, collaborators, clients, and business partners.

The aforementioned Addressees, as well as anyone acting in the name or on behalf of the Group, are required to read, understand, and comply with the contents of this Policy, as well as to adhere to the applicable laws and regulations in the contexts in which they operate.

1.3. Reference Principles

The corruption of public officials is a criminal offence in almost all countries; in certain jurisdictions, bribery of public officials from other countries is also considered a crime. Moreover, many countries have laws that prohibit corruption in private-to-private relationships as well.

Operating at the international level, the Crealis Group is required to comply with both Italian legislation and the laws of the countries where it conducts business, including the provisions of international conventions prohibiting all forms of corruption, both involving public officials and between private parties.

The main legal references in the fight against corruption include:

- United Nations Convention Against Corruption (UNCAC);
- OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions;
- OECD Recommendation for Further Combating Bribery of Foreign Public Officials in International Business Transactions and the accompanying Good Practice Guidance on Internal Controls, Ethics and Compliance;
- OECD Guidelines for Multinational Enterprises;
- Legislative Decree No. 231 of 8 June 2001, regulating the administrative liability of entities (Italy);
- Law No. 190 of 6 November 2012 on the prevention of corruption in public administration (Italy);
- Law No. 3 of 9 January 2019, which strengthens measures against crimes in public administration and promotes greater transparency (Italy).
- Foreign Corrupt Practices Act (FCPA - U.S.);
- The so-called Seven Pillars, meaning the Seven Principles set out in the Federal Sentencing Guidelines Manual - Chapter 8 - Part B: Effective Compliance and Ethics Program issued by the U.S. Sentencing Commission, for ensuring compliance with the FCPA;
- UK Bribery Act and related Guidance to help commercial organisations understand the sorts of procedures they can put in place to prevent bribery;
- United Nations Global Compact (Principle X);
- Ley General de Responsabilidades Administrativas (LGA - Mexico);

- Loi n° 2016-1691 du 9 décembre 2016 relative à la transparence, à la lutte contre la corruption et à la modernisation de la vie économique (Loi Sapin II - France);
- Ley Orgánica 10/1995, de 23 de noviembre, del Código Penal (Spain);
- Código Penal Português (Portugal);
- Criminal Code Act 1995 (anti-corruption section - Australia);
- Crimes Act 1961 (section on bribery - New Zealand).

1.4. Relevant impacts, risks and opportunities

As part of the materiality analysis conducted by the Group, the relevant positive and negative, actual and potential impacts generated by the company's activities have been identified. In addition, all companies that have adopted local compliance programs addressing anti-corruption risks conduct specific risk analyses. The following table outlines the key impacts and risks identified in relation to ethical business conduct:

Material topic	**Identified impacts and risks**	
Business conduct, ethics and integrity	Unethical business conduct leading to corruption and non-compliance with laws and regulations.	Negative impact
	Promotion of an ethical culture and sustainable practices within the Group.	Positive impact
	Violation of anti-corruption laws; sanctions, fines and loss of stakeholder confidence due to legal non-compliance.	Risk

2. Group commitment

Crealis has identified the following areas of activity where the risk of corruption could potentially arise, along with the principles of conduct established to mitigate such risks.

2.1. Relations with the Public Administration

Relations with Public Authorities must be conducted with the utmost transparency, clarity, and fairness, avoiding any behavior that could lead to partial, distorted, ambiguous, or misleading interpretations. Such relations must always be maintained in full compliance with legality, integrity, and impartiality, and must be managed exclusively by personnel who have been formally appointed and granted the necessary powers. The management of relations with Public Authorities may not be entrusted to third parties who are not expressly authorized. For these purposes, the Addressees shall ensure compliance with the principles set out below.

Offering gifts and/or other benefits and so-called facilitation payments

Addressees are strictly prohibited from offering, promising, or granting, directly or indirectly, money, gifts, or other benefits to public officials or individuals in charge of public services, whether Italian or foreign, even in cases where such practices may be considered culturally widespread in the relevant country, unless they involve gifts or benefits of modest value and, in any case, fall within legitimate customs or practices.
Similarly, it is prohibited to improperly solicit representatives of Public Authorities to obtain undue advantages or influence their decisions, as well as to promise and/or offer any item, service, or benefit

of value in order to secure more favorable treatment in connection with any relationship with Public Authorities.

In the event of unlawful requests from public officials (for example, requests for money, favors, or other benefits), personnel must refrain from complying and promptly report the matter to their direct supervisor or another designated contact person.

Facilitation payments aimed at accelerating the fulfilment of obligations or the issuance of lawful administrative measures, or measures that are otherwise due, are strictly prohibited.

Hospitality may be offered to representatives of Public Authorities only when required by normal courtesy practices and strictly in connection with the business at hand; in such cases, the hospitality provided must be modest and appropriate to the circumstances.

Such hospitality must not be perceived by a representative of the Public Authorities as a benefit intended to influence their decisions or behavior, and under no circumstances should the hospitality offered violate applicable law.

Representatives of Public Authorities may be invited to attend industry events, provided that the event's subject matter constitutes the primary purpose of the invitation; under no circumstances should the invitation violate applicable law. During such events, modest and appropriate hospitality may be provided to representatives of Public Authorities, in accordance with the provisions set out above.

It is strictly forbidden to offer or accept money or other benefits, including through consultants, in dealings with Judicial Authorities or other parties involved in legal proceedings.

Inspections and audits

In the event of inspections or audits by public authorities, activities must be coordinated by the competent corporate functions. Responsible personnel are required to ensure compliance with applicable procedures, document the inspection's outcome through internal reports, and maintain full traceability of the entire process.

All relations with public authorities must be characterized by maximum cooperation and transparency. It is strictly forbidden to engage in delaying tactics, reticent or obstructive behavior, or any conduct that could hinder administrative activities or raise suspicions regarding transparency. Presenting false or altered documents or omitting relevant information with the aim of securing personal or corporate advantages is also strictly prohibited.

2.2. Human Resource Management

Selection and recruitment of Human Resources

The selection and recruitment of personnel must be conducted transparently and in full accordance with the principles set out in the Group's Code of Ethics and this Policy. Each new hire must correspond to an actual business need and follow a structured process, including the collection of CVs, aptitude interviews, and a comparative assessment based on objective criteria of professionalism, technical competence, and personal suitability for the role. The final hiring decision must be adequately justified and properly documented.

During the selection interviews, it is necessary to gather the following information:

- any personal or professional relationships with Public Officials or Persons in Charge of a Public Service who have had or may have relationships with the Company;
- administrative positions or public offices held;

- relations with customers, suppliers or other relevant stakeholders;
- potential conflict of interest situations.

Upon hiring, new employees are provided with the Group's Code of Ethics and this Policy, along with a declaration of acknowledgment, acceptance, and commitment to comply with the principles contained therein. Within a reasonable period from the start of employment, new hires shall receive specific training on the Group's ethical and anti-corruption principles.

Incentive and remuneration system

The criteria for awarding bonuses, salary increases, and career progression must comply with the principles of fairness, transparency, and alignment with the Group's remuneration policies. The individual objectives that underpin the awarding of bonuses must be:

- defined in advance;
- consistent with the company's mission;
- clearly communicated to those responsible for evaluations.

Proposals for salary increases must also be evaluated with reference to available budgets and the principle of equity relative to comparable positions.

Expense reimbursements and representation expenses

The management of expense claims and representation costs must comply with strict control and justification requirements. Reimbursement is subject to the submission of appropriate supporting documentation and prior authorization in accordance with internal procedures. Expenses unrelated to the role or inconsistent with contractual agreements will not be reimbursed.

Specifically:

- representation expenses incurred by non-managerial personnel require prior authorization;
- expenses exceeding established thresholds require formal pre-approval;
- incurring representation expenses in favor of individuals not authorized under company policy is strictly forbidden.

2.3. Relations with suppliers and consultants

The Group is committed to ensuring transparency, fairness, and integrity in managing relationships with suppliers, contractors, subcontractors, and consultants in every country where it operates.

Procurement and consultancy activities must ensure:

- selection of suppliers and consultants based on objective and transparent criteria, related to integrity, reputation, professionalism, competence, reliability, compliance with labor, health, safety, and environmental regulations, as well as alignment with the Group's ethical values;
- prevention of favoritism, conflicts of interest, and corrupt practices;
- alignment between fees paid and the services actually provided;
- full traceability and documentation of activities and decisions.

All Addressees are strictly forbidden to:

- assign tasks without proven qualifications or without adequate comparative evaluation of quality and cost-effectiveness;
- approve compensation or reimbursements that are not justified or that exceed the amounts contractually agreed;
- make payments to parties other than those formally engaged or who have not actually performed the contracted service;
- make unlawful or facilitation payments aimed at accelerating or securing the fulfilment of obligations and services, even when such obligations or services are legitimately due within the framework of contractual or professional relationships.

All Addressees must:

- verify that purchases and assignments meet real business needs, are authorized through formalized procedures, and are consistent with the allocated budget;
- ensure, where feasible, the comparison of at least three offers, providing justification for any exceptions;
- periodically monitor qualified entities through re-qualification processes and, where applicable, dedicated IT tools;
- formalize all contracts in writing, including clauses on compliance with the Code of Ethics and this Policy, declarations of integrity, obligations to report any changes to integrity requirements, intellectual property and indemnity clauses, legality of employment provisions, and cooperation requirements for audits initiated by Crealis.

All **payments to third parties** must be authorized in accordance with internal procedures and may only be made following proper verification of service performance. Payments must fully comply with the contractual terms and conditions and be recorded transparently, traceably, and with appropriate supporting documentation.

2.4. Marketing activities, sponsorships and charitable donations

Marketing, communication and promotional activities

Marketing, communication, and promotional activities must be conducted in compliance with the principles of legality, fairness, transparency, and traceability, aligned with the Group's strategy and organizational procedures. In particular:

- communication initiatives must be approved by the competent bodies and consistent with the Group's identity and values;
- activities, content, and related expenses must be comprehensively documented and archived for verification purposes;
- suppliers engaged in relation to such activities must be selected in accordance with the principles set out in paragraph 2.3 “Relations with Suppliers and Consultants”;
- marketing and communication expenditures must respect approved budgets; any off-budget spending requires prior authorization by the designated parties.

Sponsorship and event participation

Sponsorship initiatives and participation in events or trade fairs are permitted only under the following conditions:

- initiatives must be formalized through clear and transparent contracts specifying the nature, purpose, amount and terms of payment;
- it is forbidden to conclude sponsorships with parties that do not offer adequate guarantees of reliability, integrity and compliance with anti-corruption legislation;
- the absence of potential conflicts of interest regarding both the initiative and its promoter must be verified in advance;
- it is mandatory to collect documentary evidence to confirm the smooth running of the initiative (e.g. photos, articles, communication materials);
- the evaluation and approval of sponsorship initiatives are carried out by the relevant corporate bodies or functions, in accordance with internal procedures.

Donations and charitable contributions

The Group may make donations or charitable contributions for humanitarian, charitable, cultural, artistic, or scientific purposes, provided that such donations are fully lawful, ethically sound, and do not compromise the Group's reputation, in line with the following criteria:

- each donation must be authorized by the delegated individuals, formalized through clear and documented agreements, and properly recorded in the accounts;
- it is mandatory to assess the reputation, transparency, and reliability of the beneficiary;
- documents must be available to demonstrate the purpose and destination of the donation, in accordance with corporate procedures;
- no donations may be made in favor of entities that have declared they are unable to accept them in accordance with their own policies and internal regulations.

2.5. Provision and receipt of gifts and acts of commercial courtesy

It is strictly forbidden to offer, directly or indirectly, money, gifts, or other benefits of any kind with the intention of influencing the behavior of business counterparts, suppliers, or consultants.

The offering of gifts, invitations, or acts of commercial hospitality is permitted only under the following conditions:

- the gifts are of symbolic or promotional value, or the hospitality is reasonable and offered within a normal business context, such that the integrity or reputation of either party is not compromised;
- they are always proposed and authorized by competent individuals, in compliance with the thresholds and limits formally defined and authorized within the company's organizational procedures;
- they are not offered to individuals who have explicitly stated their inability to accept them due to legal or regulatory restrictions;

- they reflect ethical and transparent business practices, such that they are not perceived as aimed at obtaining undue advantages.

The same principles shall apply to the receipt of gifts by Group personnel.

2.6. Financial and administrative management

Crealis places the utmost importance on preventing irregularities in treasury management, administration, finance, asset and liability cycles, and intra-group relations, with particular attention to corrupt practices, improper payments, and non-transparent transactions.

All Addressees involved in these areas must comply with applicable laws, the Group's Code of Ethics, and internal procedures, implementing appropriate controls and risk prevention measures. These principles represent minimum operating standards for all Group companies, regardless of jurisdiction.

In order to mitigate corruption risks, it is strictly prohibited to:

- make payments that are not justified by contracts, obligations, or actual services received in accordance with agreed terms;
- use cash or non-traceable instruments (e.g., bearer cheques, money orders, certificates of deposit) in violation of local laws or the Group's internal rules; the use of cash for transactions involving public entities is strictly prohibited, except for minor payments;
- make financial transfers where the payer/recipient does not match the actual counterparty;
- issue invoices in the name of parties other than the true Addressees, for services not performed, or for services that differ from those actually provided.

Addressees are required to:

- make payments, issue commitments and guarantees only after authorization by formally delegated persons;
- make any payment or collection only against appropriate supporting documents (e.g. invoices, expense reports, debit notes), duly verified and approved;
- ensure the traceability, justification and documentability of every financial flow;
- only use financial and banking institutions that are subject to transparency and regulatory requirements that meet European or international standards;
- implement formal and substantive controls on financial flows, with particular attention to the registered office of the counterparties and the banking institutions involved;
- ensure that the active invoicing process is timely, complete, truthful and properly recorded.

2.7. Commercial activity and complaints management

The Group promotes business conduct based on integrity, transparency, and compliance with applicable regulations in all the countries where it operates. Anyone involved in business activities, including negotiation, client management, and complaint handling, must comply with the provisions of local laws, the Code of Ethics, and this Policy.

In particular, all Addressees are expressly forbidden to:

- engage in acts or conduct that could be construed as corrupt practices, undue favors or collusive behavior to obtain unlawful advantages;

- offer, promise or receive money, gifts or business courtesies in violation of the provisions set out in paragraph 2.5 “Provision and Receipt of Gifts and Business Courtesies”;
- perform services not justified by formalized contractual relations.

All Addressees must:

- formalize all business relationships through written agreements specifying the economic conditions, services to be provided, payment terms, and ensuring they are approved by authorized personnel;
- select business partners based on objective criteria of reliability, competence and compliance with regulations;
- promptly verify any reports on the integrity of already active business partners, taking appropriate measures until the eventual termination of the relationship;
- handle any complaints in a transparent and documented manner, following company procedures, ensuring that solutions aimed at satisfying customer requests are adopted only when the complaints are well-founded;
- document and track all business activities to ensure the verifiability of reports;
- ensure timely and transparent management of discounts applied to customers.

2.8. Relations with political and trade union parties, committees and organizations

The Group does not provide any form of funding or contributions to political parties, committees, trade unions, or trade associations.

Any interactions with such entities must be managed exclusively by specifically authorized individuals holding a formal mandate, who are required to act in accordance with the principles of transparency, fairness, cooperation, and openness to dialogue. Such relations must always comply with applicable laws and the provisions of relevant collective agreements.

Furthermore, the Group prohibits any improper relationships or conflicts of interest involving Politically Exposed Persons (PEPs), including employees or collaborators, ensuring that all personnel adhere to the highest standards of integrity and impartiality in their conduct.

2.9. Extraordinary transactions

In the context of extraordinary transactions such as mergers, acquisitions, or the establishment of joint ventures, and with the potential involvement of specialized consultants, the following precautionary measures must be adopted:

- an initial assessment aimed at identifying potential risks related to corrupt that might emerge during the operation;
- the performance of a due diligence process aimed at verifying the reliability and integrity of the company involved;
- the inclusion of specific contractual clauses obliging the counterparty to comply with the regulations in force on preventing and combating corruption.

3. Implementation, control and monitoring

3.1. Roles and responsibilities

The prevention and combating of corruption phenomena require a solid and transparent governance model based on a corporate culture oriented towards compliance with rules, clearly defined roles and responsibilities, and adequate training of the Addressees regarding the risks that may arise in the most sensitive areas. To this end, roles and responsibilities in the anti-corruption field are allocated as outlined below:

Corporate function or body	Roles and responsibilities in Anti-Corruption
Board of Directors of the Parent Company	• Approves the Group Anti-Corruption Policy. • Oversees the consistency of the Policy with the Group's strategic and sustainability objectives. • Ensures adequate resources for the implementation of anti-corruption safeguards
Group Compliance/Legal function	• Ensures the adequacy of the prevention system in relation to applicable laws and current best practices. • Monitors the risk of violations of international anti-corruption regulations. • Provides support to local functions in implementing the Policy. • Oversees the review and periodic updating of the Policy.
Internal Audit	• Verifies the effectiveness of internal controls concerning corruption risks. • Conducts independent audits on processes and areas at risk of corruption. • Manages the reporting system and monitors the implementation of corrective actions.
Human Resources	• Includes anti-corruption clauses in contracts and disciplinary regulations. • Oversees mandatory training for personnel employed in high-risk areas.
Finance team	• Reports suspicious transactions from an accounting and tax perspective. • Ensures the traceability and justification of expenses incurred by personnel (travel, hospitality, consultancy).

3.2. Reviewing and updating the Policy

This Anti-Corruption Policy undergoes periodic review to ensure its effectiveness, alignment with the Group's values, and continuous compliance with applicable laws and current best practices in the prevention and detection of corruption.

In addition to periodic reviews, the Policy may be subject to extraordinary revisions in the following circumstances:

- significant changes in applicable national or international legislation;
- significant organizational changes within the Group;
- results of internal or external audits revealing critical issues in the application of the Policy or anti-corruption control processes;
- relevant reports received through the channels provided by the Group.

Proposals for updates are shared with the CEO of the Parent Company. Subsequently, the updates are submitted to the Board of Directors for approval.

Once approved, the updated Policy is implemented across all Group companies, in compliance with local regulations, and supplemented where necessary by specific operational procedures and safeguards.

3.3. Policy sharing and dissemination

Crealis promotes awareness of the Anti-Corruption Policy at all levels of the organization and among relevant stakeholders, adopting methods that ensure its accessibility and understanding. The Policy is made accessible to all relevant internal and external stakeholders via the Group's institutional website, ensuring full awareness and understanding in compliance with applicable laws and regulations.

This Policy is included in onboarding materials, and all employees are required to participate in mandatory training courses on corruption prevention, with specific focus areas for functions most exposed to corruption risks. Crealis is committed to ensuring that all employees and collaborators receive specific anti-corruption training within a reasonable period from the start of their employment or contractual relationship.

3.4. Complaint and redress mechanisms

Any conduct that does not comply with the principles of this Anti-Corruption Policy may constitute a breach of trust with the Group and give rise to disciplinary measures consistent with applicable laws and contracts. The Group recognizes the importance of offering employees, collaborators and stakeholders the opportunity to report any corrupt, suspicious or inconsistent conduct with the principles of the Policy, as well as other illegal or improper anti-corruption practices.

In order to ensure an effective and uniform application of the rules, all Group Companies adopt the **EQS Integrity Line** platform, which is protected by appropriate security measures, including the use of encryption tools, to safeguard the confidentiality of the reporting party, of any individuals mentioned in the Report, as well as the content of the Reports and any relevant documentation.

The Platform is accessible directly via the link https://www.crealisgroup.com/en/international/whistleblowing-2/ where users will find instructions to submit a Report.

Crealis encourages all individuals to report, in good faith and without fear of retaliation, any conduct contrary to this Anti-Corruption Policy, ensuring the protection of the reporting party in accordance with applicable laws and standards on reporting mechanisms.

4. Appendix

4.1. Appendix A - Correspondence with ESRS Standards

Within the framework established by the Corporate Sustainability Reporting Directive (CSRD), the European Sustainability Reporting Standards (ESRS) provide the regulatory reference for structured ESG disclosures. In this context, this Policy specifically refers to:

- ESRS 2 MDR-P Policies adopted to manage relevant sustainability issues;
- ESRS G1 Business Conduct, in particular G1-1 Business Culture and Conduct Policies and G1-3 Prevention and Detection of Active and Passive Corruption.

ESRS standards	Information	Section	Page	Comments
ESRS 2 MDR-P *Policies adopted to manage material sustainability matters*	65 (a) a description of the key contents of the policy, including its general objectives and which material impacts, risks or opportunities the policy relates to and the process for monitoring;	1 Introduction	3	
		1.1 Aims of the Policy	3	
		1.4 Relevant impacts, risks and opportunities	5	
	65 b) a description of the scope of the policy, or of its exclusions, in terms of activities, upstream and/or downstream value chain, geographies and if relevant, affected stakeholder groups;	1.2 Scope and Addressees	3	
	65 (c) the most senior level in the undertaking's organization that is accountable for the implementation of the policy;	3.1 Roles and responsibilities	11	
	65 (d) a reference, if relevant, to the third-party standards or initiatives the undertaking commits to respect through the implementation of the policy;	1.3 Reference Principles	4	
	65 (e) if relevant, a description of the consideration given to the interests of key stakeholders in setting the policy;	1.4 Relevant impacts, risks and opportunities	5	
	65 (f) if relevant, whether and how the undertaking makes the policy available to potentially affected stakeholders, and stakeholders who need to help implement it.	3.3 Policy sharing and dissemination	12	
ESRS G1-1 *Business conduct policies and corporate culture*	10 (e) beyond the procedures to follow-up on reports by whistleblowers in accordance with the applicable law transposing Directive (EU) 2019/1937, whether the undertaking has procedures to investigate business conduct incidents, including incidents	3.4 Complaint and redress mechanisms	13	

	of corruption and bribery, promptly, independently and objectively.			
	10 h) the functions within the undertaking that are most at risk in respect of corruption and bribery.			The Group reserves the right to assess the opportunity to implement a mapping of functions exposed to corruption risk.
ESRS G1-3 *Prevention and detection of active and passive corruption*	16) The undertaking shall provide information about its system to prevent and detect, investigate, and respond to allegations or incidents relating to corruption and bribery including the related training.	3.3 Policy sharing and dissemination	12	

4.2. Appendix B - Definitions

- **Active Corruption**: the act of offering or promising an undue advantage to a public or private party to influence their decisions or actions.
- **Addressees**: the target audience or the parties to whom the policy applies and who are required to comply with it.
- **Conflict of interest**: a situation that arises when an individual entrusted with decision-making responsibilities has personal and/or professional interests that may compromise the impartiality required by that role.
- **Passive Corruption**: the act of receiving, soliciting, or accepting the promise of an undue advantage from a public or private party in exchange for conduct that is not in line with one's duties.
- **Public Administration**: all those private or public entities that perform a "public function" or provide a "public service", including those belonging to foreign States. For the purposes of this Anti-Corruption Policy, the following are considered relevant.
    - ministries;
    - supervisory or regulatory authorities;
    - public entities: entities established by an act of the State to meet the organizational or functional needs of the State itself;
    - public officials: individuals who exercise legislative, judicial, or administrative public functions and who may represent or express the will of the Public Administration through the exercise of authoritative or certifying powers;
    - persons entrusted with a public service: individuals who, in any capacity, provide a public service, understood as an activity regulated in the same manner as a public function but characterized by the absence of the typical authoritative powers of the latter, excluding the performance of mere public order duties or purely material tasks. A private individual or an employee of a private company may also qualify as a person entrusted with a public service when performing activities aimed at pursuing a public purpose and safeguarding a public interest.
- **Report**: written or verbal communication concerning actual or suspected violations, made through one of the reporting channels provided by the Group.
- **Scope**: the range or extent of the area, subjects, activities, or individuals that a policy covers or applies to.