



*ARVF SRL A SOCIO UNICO*

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# **CODE OF ETHICS**



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**Approved by ARVF Srl a socio unico the 15.10.2025**

ARVF Srl considers the **SOCIAL ASPECT OF BUSINESS AND THE RESPONSIBILITY** that derives from it to be of great importance. For this reason, the company operates with a focus on safeguarding the health and safety of workers and commits to social responsibility. ARVF Srl pursues internally, both in its daily operations and in strategic planning, the full fulfillment of the requirements set by SMETA and SA8000 Social Accountability standards. It is the firm belief of our company that the proper and transparent management of its “human capital” is important, as well as raising awareness among management, suppliers, employees, and associated companies, regarding compliance with the Social Responsibility principles established by Social Accountability standards, committing to:

- Protect the safety and hygiene of the workplace and the safety of every worker by complying with all applicable legal provisions;
- Maintain compliance with and respect for legal requirements, current environmental regulations, and other internally subscribed requirements; pursue continuous improvement aimed at prevention, reduction of environmental impacts, and pollution related to one’s own production activities;
- Do not use child labor, young labor, or forced labor;
- Comply with national laws in force, international conventions, and recommendations, including resolutions from international organizations such as the ILO – International Labour Organization and the UN - United Nations Organization;
- Respect freedom of association and the right to collective bargaining;
- Counteract all forms of discrimination and unequal treatment (in hiring, wages, access to training, career promotions) based on race, nationality, religion, disability, gender, sexual orientation, union membership, political affiliation;
- Condemn all illegal conduct that could conflict with the dignity or physical and/or moral integrity of individuals;
- Fully and impartially apply the national collective labor agreement to all employees, ensuring timely payment of the agreed wages and making all related social security, welfare, and insurance contributions;
- Ensure the protection of maternity and paternity, as well as disadvantaged individuals;
- Promote and improve the safety and physical and mental well-being of employees through both preventive and corrective actions;
- Involve all suppliers of goods, activities, and services and their commitment to social responsibility in compliance with all requirements of the reference standard;
- Develop and expand processes of information, communication, training, and education, and promote dialogue with stakeholders to ensure an efficient and effective application of the integrated company system.

ARVF Srl is committed to ensuring that the ethical-social policy is implemented, monitored, and supported through the implementation of a Management System containing the related activities and responsibilities, and that it is defined within the context of the Management Review and communicated to the department heads and the personnel involved, as well as to all stakeholders affected by the activity. Management ensures the documentation,



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implementation, preservation, and effective communication of its Social Responsibility Management System and the results achieved to all personnel.

The policy of ARVF Srl for **EQUAL OPPORTUNITIES** aims to formulate proposals and drive business activities concerning measures and initiatives specifically aimed at creating conditions of equality among all individuals who may be subject to discrimination, removing obstacles that constitute direct or indirect discrimination, promoting a culture of equal status, and creating opportunities for substantial equality for the growth and development of each person's potential.

Furthermore, the policy aims to promote awareness of legislation and policies concerning women and/or other potentially discriminated citizens, and also:

- \*Work to eliminate all forms of discrimination and to protect equal opportunities for everyone;
- \*Promote in educational processes the spread of a culture that values respect for diversity;
- \*Promote the dissemination of the culture of equal opportunities through any educational, cultural, and social initiatives aimed at the labor market and professional growth;
- \*Of associations, services, and citizenship;
- \*Promote in educational processes the spread of a culture that values the worker; Of differences, as an essential tool for promoting respect for diversity and as a means of engaging with others;
- \*Promote and achieve equal opportunities among all workers, with particular reference to issues related to diversity in education, training, culture, behavior, participation in social, political, and economic life, institutions, access to work, and family and professional life;
- \*Counter the culture of violence and subjugation of the body, also through the creation of listening groups;
- \*Promote information campaigns on current regulations in synergy with the company's social policies;
- \*Promote actions aimed at making it possible to reconcile life time, work time, care time, and personal time;

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ARVF Srl conducts all its **COMMERCIAL ACTIVITIES**, both internally and externally, in accordance with principles of professionalism, fairness, legality, and transparency, as well as in compliance with laws, regulations, and current provisions. It rejects any form of corruption, collusion, personal agendas, and generally any illegal or morally inappropriate behavior that could harm the integrity or reputation of the company, its partners, or the community in which it operates. Specifically, the principles that the company follows and adheres to, both in relation to stakeholders and the community, are LEGALITY AND TRANSPARENCY and respect for PRIVACY.

Correctly and never misleadingly towards consumers and third parties, as well as within the Company itself. ARVF Srl with a sole shareholder thus acts as the guarantor of compliance with the principles of integrity and transparency, committing to counteract any form of corruption, fraud, or legal irregularity, such as cases of conflicts of interest



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between personal/family activities and roles held within the Company. It is therefore in the interest of ARVF Srl with a sole shareholder to base every relationship, both internal and external to the company, on the highest loyalty, establishing relationships of trust with all those who come into contact with the Company and its operations. Every relationship with stakeholders must be based on an efficient system that ensures ARVF Srl with a sole shareholder can interact with them in a timely, complete, and transparent manner. To do this, it can rely on tools that allow the provision of contact information such as website, physical addresses, and email addresses, phone numbers, as well as specific structures dedicated to relations with the public, whether they are shareholders, consumers, partners, suppliers, or any other external party.

It is also the responsibility of company employees to convey any information that concerns the image of their company and its internal dynamics, in order to provide data and communications that are never ambiguous or distorted, both regarding financial and legal aspects, as well as ethical and human aspects. Therefore, every operation must be controlled and supported by clear and understandable documents that guarantee its accuracy and are accessible at any time to internal and external parties who request to consult them.

ARVF Srl and its collaborators comply with the **PRIVACY LAWS** contained in Legislative Decree no. 196/2003 and the recent GDPR no. 679/2016, which contains the “European Regulation on the protection of personal data,” with a commitment to the constant protection of information obtained in the workplace and, therefore, not to disclose it except within the limits of using such information for the regular performance of work activities. In any case, such information will be communicated to the individuals involved through specific notices regarding the methods of processing and use of data related to them.

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By virtue of the ethical principles on which ARVF Srl bases its operations, it acts with the aim of optimizing **BUSINESS ORGANIZATION AT A QUALITATIVE AND ENVIRONMENTAL LEVEL** to minimize any conditions of non-compliance in internal/external relations and environmental impact.

Employees and collaborators are prohibited from being under the influence of alcoholic substances, drugs, or substances with similar effects, during work performance and on company premises.

It is prohibited to:

- Possess, consume, offer, or transfer drugs or substances with similar effects, during work performance and on company premises;
  - Smoke in the workplace, except in designated smoking areas.
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ARVF Srl can provide **CONTRIBUTIONS AND SPONSORSHIPS** to support initiatives presented by public and private entities and by non-profit associations that are legally established in accordance with the Law and that promote the



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ethical principles of the Company.

The trust relationship between the Company and the employee is broken when the latter violates the principles of the CODE OF ETHICS, resulting in proportional and appropriate disciplinary proceedings. Therefore, any violations will be subject to sanctions to be adopted based on the proposal of the Supervisory Body, which will be established pursuant to and in accordance with Legislative Decree 231/2001. ARVF Srl, as a sole shareholder company, defines the requirements and procedures related to the corporate policy as its **ANTI-CORRUPTION POLICY** in order to ensure compliance with applicable laws against extortion and corruption. It is essential to carefully examine and comply with the principles set out in this Policy for the following reasons:

- \*Act in accordance with the company's values;
- \*Protect the company's reputation;
- \*Demonstrate the company's commitment to the communities in which it operates;
- \*Ensure compliance with all anti-corruption laws applicable to the company;
- \*Strengthen the enforcement and awareness of anti-corruption laws internationally.

This policy applies to anyone who works for the Company worldwide, regardless of location, function, or level of seniority. This includes all employees, managers, members, and directors of the Company. We require that employees on fixed-term contracts, workers on coordinated collaboration contracts, consultants, representatives, and any other third parties acting on behalf of the Company comply with the principles of the Policy.

**It is not allowed for any individual, operator, employee, or user working with ARVF Srl as a sole shareholder:**

- Giving, promising, or offering money, gifts, or hospitality with the expectation or in the hope of receiving a business advantage, or rewarding in any way a business advantage already obtained;
- Giving or accepting gifts or hospitality while commercial negotiations or tenders are ongoing, if such behavior could be perceived as an attempt to influence the outcome;
- Accepting money, gifts, or hospitality from a third party whom we know or suspect has made the offer with the expectation of receiving a business advantage in return for themselves or anyone else;
- Accepting hospitality from a third party in excessively expensive locations or situations;
- Offering or accepting a gift to/from a government official or their representatives, or political figures or parties, without prior authorization from the Compliance Manager;
- Carrying out threats or retaliation against an individual who has refused to commit an act of corruption or who has reported its occurrence; or undertaking any action that could constitute a violation of this policy.



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ARVF Srl also prevents corruption by:

- Encouraging the reporting of suspicions made in good faith, or based on a reasonable belief, and confidentially, without fear of retaliation;
- Explaining the authority and independence of the compliance function for the prevention of corruption;

**Any information or complaints should be addressed, even anonymously, to [quality@arvfsrl.com](mailto:quality@arvfsrl.com)**

**ARVF Management**

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