

ETHICAL VALUES GUIDELINES - MEEO S.r.l.

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1. Introduction

These guidelines define the fundamental ethical values that MEEO S.r.l. aims to promote and protect within its organization. These values form the basis for proper and responsible professional behavior, which is essential for maintaining the trust of employees, customers, partners, and the community.

Adhering to these values fosters a positive, sustainable, and transparent work environment where everyone feels valued and secure.

2. Core Ethical Principles

Ethical Conduct and Integrity

All company actions are based on honesty, consistency, and transparency. MEEO S.r.l. operates ethically in every context, avoiding ambiguous, improper, or unprofessional behavior that contradicts principles of loyalty and professional integrity. The company complies with all applicable laws and recognized ethical standards, promoting a culture of rule compliance, personal responsibility, and constructive dialogue.

Each employee is expected to maintain exemplary professional conduct, contributing to mutual trust, the organization's credibility, and a positive working environment.

Respect for People

Everyone is treated with dignity and respect, within an inclusive environment that values diversity. All forms of discrimination or harassment are rejected.

Human Rights and Labor Practices

MEEO S.r.l. recognizes and safeguards fundamental human rights in every business context. The organization is committed to ensuring fair, safe, and respectful working conditions that uphold

personal dignity, in full compliance with regulations concerning health and safety, working hours, compensation, and the freedom of association and collective bargaining.

Responsibility

Everyone at MEEO is accountable for their actions and the resulting impact on their colleagues, clients, the community, and the environment.

Fairness and Impartiality

Business decisions are based on objective criteria to ensure equal opportunities and fair treatment without favoritism or conflicts of interest.

Privacy and Information Protection

Confidential information and personal data are handled in full compliance with privacy laws and applicable regulations. MEEO S.r.l. also safeguards its informational and intellectual assets, including intellectual property (IP), sensitive data, IT systems, and the security of digital infrastructures.

The company promotes responsible behavior in the management of information, preventing unauthorized access, improper disclosure, and misuse of data, both within and outside the organization.

Sustainability and Environment

The company considers environmental and social factors in all its activities, promoting sustainable and responsible development.

Legality and Transparency

All corporate activities strictly comply with national and international laws to promote transparency in decision-making and contractual processes.

Ethics in Research and Innovation

Research and development projects adhere to ethical principles, taking into account the social, environmental and human impact of the technologies developed.

Collaboration and Trust

The foundation of strong relationships, both internal and external, is built on mutual trust, effective knowledge sharing, and a collaborative approach to achieving common goals.

Responsible Innovation

Innovation is pursued with critical awareness and responsibility, assessing the social and environmental impact of developed solutions. All technological progress must be directed toward the common good.

3. Application of Ethical Values

The ethical values of MEEO S.r.l. serve as the company's guiding principles, shaping every facet of its operations and reflecting an unwavering commitment shared by all its collaborators. These values must permeate the entire operation of the organization, from defining complex strategies to daily actions, ensuring coherence and integrity in every decision made.

Strict adherence to these values guarantees the maintenance of professional relationships based on mutual respect, transparency, and fairness, both within the company and towards clients, suppliers, and partners. In this context, individual responsibility plays a central role in fostering a peaceful and collaborative work environment that supports the well-being and growth of all.

Furthermore, ethical values guide the conscious and responsible use of company resources, support transparent and honest communication, and direct the management of any critical situations or conflicts, ensuring promptness and impartiality in resolutions.

This ongoing commitment to integrity and responsibility forms the foundation for mutual trust and the sustainable success of the entire organization.

4. Reporting and Questionable Conduct

MEEO S.r.l. guarantees a secure and confidential system for reporting any violations or behaviors that are not in line with the company's ethical values. Reports can be submitted through designated channels, ensuring the protection of the reporter's identity and safeguarding against any form of retaliation. Each report is given full consideration and is followed by a prompt and impartial internal investigation. The objective is to address issues transparently and fairly, thereby maintaining a safe, ethical, and responsible work environment for all employees.

5. Training and Awareness

At MEEO S.r.l., the promotion of ethical training for all employees is a priority. Awareness of corporate values is an integral part of onboarding, professional development, and organizational culture.

6. Governance and Review of the Guidelines

The implementation of the ethical guidelines is overseen by the Board of Directors, which ensures their effectiveness and integration into strategic decision-making. An internal point of contact

(Ethics Officer) is designated to provide guidance, receive reports, and address any questions. The Human Resources Manager ensures that ethical policies are aligned with personnel management processes.

The guidelines are subject to review at least every two years, or whenever significant legal, organizational, or cultural changes occur.

7. Integrity, Anti-Corruption and Conflict of Interest Prevention

MEEO S.r.l. adopts a zero-tolerance approach towards all forms of fraud, corruption, bribery, money laundering, and other illicit or unethical practices. The company is committed to conducting its operations with the utmost integrity, ensuring that all business activities are compliant with national and international laws and with high ethical standards.

All employees, collaborators, and partners must refrain from offering, promising, giving, or accepting – directly or indirectly – any form of undue advantage, gift, or benefit intended to influence decisions, obtain favorable treatment, or secure improper advantages in business relationships or institutional interactions.

Fraud and Corruption Prevention

MEEO S.r.l. takes active steps to prevent and mitigate the risk of:

- Fraudulent behavior and deception for personal or professional gain
- Corruption and bribery in any form, including facilitation payments
- Money laundering and the use of funds or assets of illicit origin

Internal controls, due diligence procedures, and ethical risk assessments are implemented to protect the organization from unethical practices and maintain transparency in financial, administrative, and contractual processes.

Conflict of Interest

All employees and collaborators are required to avoid situations in which personal or family interests could conflict – or appear to conflict – with their professional duties.

In case of potential or actual conflict of interest, the individual must immediately notify their

supervisor or the Ethics Officer, who will evaluate the situation and adopt appropriate mitigation or resolution measures.

The company encourages transparency and disclosure to ensure decisions are made solely in the interest of the organization, based on merit, fairness, and impartiality.

Reporting and Accountability

Any suspected misconduct related to fraud, corruption, or conflicts of interest must be reported through the established internal channels. MEEO S.r.l. ensures confidentiality, protection from retaliation, and impartial evaluation of all reports.

8. Political Neutrality and Respect for Individual Sensitivities

MEEO S.r.l. is a non-partisan and apolitical organization that does not take political or partisan positions on national or international issues. The company fully adheres to national, EU, and international law, promoting behavior based on ethics, legality, and respect for human rights.

Each employee is required to follow the company's code of conduct while respecting their own personal, ethical, religious, or cultural beliefs. In specific cases, if an employee conscientiously believes they cannot participate in projects involving entities or topics that conflict with their convictions, they may submit a request to the company's Board. The company, respecting the individual's sensitivity, will commit to excluding them from the project in question and assigning them to alternative, compatible activities.

9. Conclusion

Ethical values are not just a written code, but a concrete commitment that each person in MEEO S.r.l. is called upon to make every day. These values form the foundation for a productive work environment, characterized by transparency and a commitment to responsible innovation.