



# CODE OF ETHICS AND RESPONSIBILITY

# Introduction

This document identifies the set of principles, values and rules of conduct and responsibility to which the One-Off Group and its subsidiaries, its directors, managers, employees and collaborators, adhere during their activities. Also, the entire team interacts daily with stakeholders for the sake of these values.

The set of all the ethical principles and values inspires the activity of all those working within the One-Off Group. Moreover, every member of the team has to take into account the importance of the roles, the complexity of the functions and the responsibilities entrusted to them for the pursuit of the corporate mission with legal and correct methods.

The adoption of the Code of Ethics represents a public statement of the One-Off Group that shows the aim to pursue the highest levels of ethics in the achievement of the group's objectives. In addition, more generally, this document wants to share the values of a business culture for which it becomes essential to be a solid, reliable, transparent, open to innovations, interpreter of the ever new needs of customers, attentive to market needs by creating proposals for differentiating values, interested in the best development and use of human resources, attention to the eco-sustainable impact of the solutions offered, and the most efficient business organization.

The One-Off Group acts in accordance with the principles of loyalty, fairness, responsibility, freedom, dignity of the human person and respect for diversity. Also, it rejects any discrimination based on sex, race, language, personal and social conditions, on religious and political beliefs.

In particular, the Code of Ethics is aimed at preventing the commission of the crimes provided for by Legislative Decree 231/01.

The **One-Off Group** is made up of a team that, with passion and interdisciplinary skills, has the mission to create benefits and competitiveness to customers through design, the development and integration of innovative hardware and software solutions enabling the most challenging scenarios of digital transformation and smart manufacturing.

**Eng. Maurizio Colombo**  
CEO e Co-Founder One-Off Group

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01

# Recipients and fields of application

## Article 1 - Definitions

In this document, the following terms in italics shall have the following meaning:

### *Code of Ethics*

This refers to information contained herein that identifies the code of ethics and responsibility of the One-Off Group.

### *Collaborators*

They refer to the One-Off Group:

- directors, general managers and all members;
- persons classified as managers
- persons bound by a contract of employment (employees);
- persons providing work on a coordinated and continuous/occasional basis;
- persons empowered to act "for and on behalf of"

### *One-Off Group*

This refers to all the following companies:

- |                                |                            |
|--------------------------------|----------------------------|
| - One-Off Solution Srl         | - Engovr srl               |
| - One-Off America LLC          | - One-Off Robotics srl     |
| - One-Off Asia INC             | - One-Off Deutschland GmbH |
| - One-Off Mexico S de RL de CV | - O2 Automation srl        |
| - One-Off Innovation Srl       | - QB sas                   |

### *Third parties*

This refers to all customers, all suppliers, all those who implement economic transactions with all or even a single company of the One-Off Group that is not included in the definition of Collaborators.

### *Supervisory Body*

This refers to the body approved by a resolution of the Sole Administrator of the Group One-Off responsible for supervising the application of the Code of Ethics, policies business and related business procedures.

## **Article 2 – Recipients and dissemination of the Code of Ethics**

The rules of the Code of Ethics apply without exception to the Collaborators of all the companies of the One-Off Group.

The companies of the One-Off Group are committed to promoting knowledge of the Code of Ethics among all Collaborators and the dissemination of the Code of Ethics to third parties.

## **Article 3 – Effectiveness of the Code of Ethics**

From the ethical point of view, the principles contained in the Code of Ethics include the conduct relevant to the completion and proper performance of the obligations of loyalty, diligence and good faith expected by the Collaborators.

Non-compliance with the rules contained in this Code will be proportionately sanctioned by recourse to disciplinary action and, where necessary, in legal, civil or criminal proceedings. The Third Parties involved in the activities of the One-Off Group are made aware of the commitments imposed by the Code of Ethics and, in the event of non-compliance, appropriate initiatives will be taken.

The Supervisory Body must be notified of any conduct and acts committed in a potential violation of the Code of Ethics. The latter has to issue opinions and recommendations addressed to the corporate structures of the group, in order to improve the application of the Code of Ethics and/ or, in case of violations, addressed to the subjects responsible for imposing sanctions.

## **Article 4 – Company policies and procedures**

The policies and procedures adopted by the One-Off Group are available to all Collaborators on the intranet group.

## **Article 5 – Contractual value of the Code of Ethics**

The compliance with the rules of the Code of Ethics must be considered an essential part of contractual obligations of all those operating in the interest of the company, pursuant to and for the purposes of applicable law.

The violation of the contents of the Code of Ethics may constitute a breach of obligations of employment or disciplinary tort, with all consequences of law, including the retention of the employment relationship and compensation for damages possibly caused.

## **Article 6 – Updating of the Code of Ethics**

The Code of Ethics is adopted by the One-Off Group by a resolution of the Director Unique of the company One-Off Solution Srl and also majority shareholder of all companies of the One-Off Group. The content of the Code of Ethics may be amended and supplemented with suggestions, indications and proposals made by the Supervisory Body provided for by the legislative decree 231/01.

## 02

# Ethical and general principles

## **Article 7 – Acting in accordance with the principles of the Group**

All Collaborators must act in the performance of their duties, among themselves and towards third parties, according to the principles presented here. The Collaborators have to comply with the applicable laws, the Code of Ethics, internal regulations and group policies.

## **Article 8 – Honesty**

A dishonest conduct towards One-Off Group can't be justified under any circumstances.

## **Article 9 – Integrity**

The Collaborators must fulfill the commitments agreed with the One-Off Group towards customers, suppliers and third parties, and to give advance notice in the event of difficulties. Collaborators act with consistency and determination in achieving the objectives defined by the One-Off Group. They enhance the image and prestige of the Group and of each company that constitutes it.

Collaborators provide truthful and consistent information with respect to the purposes pursued, acting in good faith, transparency and honesty.

## **Article 10 – Customer attitude**

Collaborators adapt individual behavior to achieve customer satisfaction.

## **Article 11 – Transparency**

Collaborators communicate clear information to customers, suppliers and third parties and they ensure availability and traceability.

The Collaborators act to make the operations they carry out documentable and verifiable. Collaborators are required to provide the necessary information to the company functions responsible for checks.

## **Article 12 – Respect**

In all circumstances, the Collaborators maintain absolute respect for the dignity of their customers, suppliers, and third parties.

Employees ensure the quality of working conditions and the safety of people. Collaborators act according to the rules and procedures relating to the confidentiality of personal data.

## **Article 13 – Fairness in the event of potential conflicts of interest**

All the activities must avoid situations where the parties involved in the transactions are, or may even appear, in conflict of interest.

This refers to the possibility that a Collaborator pursues an interest different from the mission of the company and balancing the interests of the stakeholders or in the case of someone who benefits “personally” business opportunities of the company.

It also refers to the case in which the representatives of customers or suppliers, or public institutions, act against the fiduciary duties linked to their position, in their relations with the One-Off Group.

## **Article 14 – Confidentiality**

The activities of the One-Off Group and its constituent companies constantly require the acquisition, storage, processing, communication and dissemination of news, documents and other data relating to negotiations, administrative procedures, financial transactions, know-how (contracts, documents, studies, drawings, software, etc.). All these documents, due to contractual agreements, cannot be shared externally, because they can be dangerous to business interests.

Also, all those who cooperate with the One-GroupOff must ensure the confidentiality required by circumstances for each piece of information learned by reason of one’s job function.

The information, knowledge and data acquired or processed during work belong to the One-Off Group and cannot be used, communicated or disclosed without specific authorization, in accordance with specific procedures.

## **Article 15 – Collaboration**

The principle of the spirit of service implies the sharing of common values and goals. The latter are expressed by the corporate mission, in which each participates according to their responsibilities.

The behavior of the Collaborators involved in the business, at all levels and levels of responsibility, must be constantly inspired by loyalty, trust and collaboration, in order to facilitate the best possible performance in mutual respect.

## **Article 16 – Enhancement of Human Resources**

For the One-Off Group, people are fundamental in the development and growth of business activities.

The enhancement of human capital is a priority and it is an element that promotes the competitiveness of the individual and the company itself.

The One-Off Group, by respecting the ethical and physical integrity of the individual, promotes and protects the professional growth of people with the aim of increasing the professional competence and working skills of each.

## **Article 17 – Corruption**

The One-Off Group ensures that the Collaborators do not suffer or are authors of acts of corruption, in order to respect the principle of fairness and transparency and to make the most of its activities.

Therefore, Contributors must not violate their obligations and duties to receive (or have already received) promises of money or utility and various benefits.

The One-Off Group prohibits receiving any utility and advantage, or only accepting any promise.

In conducting negotiations, Collaborators must act for the best benefit to the One-Off Group and forget about their own self-interest. Furthermore, they must not accept any kind of promise of personal utility (money, goods, services, future use, various advantages) made by one of the bidders, and not even be influenced by such promises in their choices.

Anyone who has become aware of any illegal situation, shall report it to the Supervisory Body, notwithstanding the obligation to report it to the judicial authority.

## **Article 18 – Protection of whistleblowers**

In case of irregularity or suspicion of violation of the law, the One-Off Group protects the confidentiality of the identity of the whistleblower, in accordance with the provisions of the internal procedure adopted to the anti-corruption legislation.

In respect of the employee who makes a report, no form of retaliation or discriminatory measure, direct or indirect, having an effect on working conditions is allowed or tolerated by the One-Off Group.

## Article 19 – Protection of Privacy

The One-Off Group, in compliance with Legislative Decree 101/2018 and EU Regulation 697/2016, protects the confidentiality of information and data relating to Collaborators or Third Parties, collected for the purpose or during the performance of the work, for which each recipient of data collected as a result of the performance of his duties is required to reserve personal data (of which he becomes aware), the most appropriate treatment to protect their confidentiality on the grounds of the legitimate expectations of the persons concerned with regard to their dignity and image.

the pursuit of the activity involves the acquisition, storage, processing, communication and circulation within the various corporate functions of documents, studies, data and written, telematic or verbal information, and all kinds of material concerning the activities of the One-Off Group, current and future activities and programmes and initiatives, its know-how.

This information and material that are acquired or processed by the staff in the performance of their duties, are available to the One-Off Group and may be used, communicated or disclosed only in full respect, as regards employees, the obligations of diligence and loyalty arising from the rules and contracts of employment; and in accordance with the applicable procedures, to internal rules. Unless expressly and subject to prior authorization, it is strictly prohibited to provide any person with information or technical knowledge, programmes or projects of any kind.

It is also strictly forbidden to photocopy any company document, if not limited to office reasons, as well as it is strictly forbidden to bring outside any company documentation.

## Article 20 – Conflict of interest and obligation to abstain

Collaborators, in the exercise of their functions at different levels of responsibility, must not make decisions or carry out activities in conflict, even potential, with the interests of the One-Off Group or incompatible with office duties. There is a conflict of interest in the following situations:

- existence of economic or financial interests of the Employee and/or his family in the activities of customers, suppliers, competitors, third parties in relation to the One-Off Group;
- carrying out occasional work activities, hiring of corporate or managerial positions, also free of charge, of any kind, on behalf/ in favor of customers, suppliers, competitors;
- acceptance of money, goods, favors or utility of persons or companies that are or intend to enter into business relations with the One-Off Group.

## Article 21 – Concessions of money or benefits to third parties

It is forbidden for any Contributor to offer or grant, directly or indirectly, in Italy or abroad money or other benefits:

- a. to any person employed/representing government bodies, authorities/entities exercising powers/services under public law, public bodies, bodies with public participation in general, entities that nevertheless carry out public functions;
- b. to any person having the status of a public official or equivalent, or carrying out public functions;
- c. to any person who has not actually purchased/supplied goods/services/ services as part of the One-Off Group's activities.

Notwithstanding the absolute prohibition referred to in the previous paragraphs (a), (b) and the respect of the Anti-corruption Policy, a partial derogation from point (c) is allowed to offer or grant low value benefits as gifts, promotional activities in general, hospitality, in compliance with the company procedures and in any case with the applicable legal provisions.

## Article 22 – Environmental sustainability

The One-Off Group intends to carry out its activities respecting the principles of sustainable development.

The compliance with legal obligations and regulations on the environment, the optimization of the use of energy resources, the marketing of products/ solutions compliant with environmental standards, are essential elements of the industrial and commercial policy of the One-Off, also expressed in the Environmental Policy; Collaborators are obliged to act in accordance with these policies.

The One-Off Group intends to promote the protection of the environment and the prevention of pollution in the sphere of its activities, also through the expanded training of its Collaborators.

# Conduct criteria in relations with stakeholders

## Article 23 – Relations with business partners

### 23.1 Equality and impartiality

The One-Off Group is committed to creating and developing relationships of trust and mutual and lasting satisfaction with current and potential partners, in compliance with the obligations defined by current legislation, contracts and quality standards; by adopting non-discriminatory behavior.

The goal is to be always available for partners to respond to their needs and preferences, with always correct and transparent behavior, with professionalism, courtesy and credibility.

### 23.2 Contracts and communications with business partners

Personal data concerning partners are treated confidentially and in compliance with the law on the protection of privacy and personal data.

Contracts and communications with business partners must be: clear and simple, formulated in a language as close as possible to that normally used by the partners; comply with current regulations, without resorting to circumventing practices or otherwise incorrect; complete, so as not to neglect any element relevant to the customer's decision.

### 23.3 Interaction with business partners

The One-Off Group is committed to giving clear, precise and detailed feedback to the observations, requests and complaints from business partners and associations protecting them.

In doing so, the company complies with the standards set by the industry authorities, contractual obligations and other commitments that may be entered into, and takes due account of additional protection needs of customers in particular conditions of discomfort.

The One-Off Group is committed to ensuring that the counterparty can make use of appropriate and diversified contact channels, and to ensuring that they are closely monitored, in order to facilitate effective interaction between partners and the company.

## Article 24 – Collaborators

### 24.1 Staff Duties

Anyone who establishes a working relationship of any type with the One-Off Group is obliged to carry out their duties in a spirit of cooperation and loyalty. Everyone, accepting the principle of the Group's authority, of each company that constitutes it and of those who exercise it on a corporate mandate, undertakes to carry out their duties with scrupulousness and diligence, avoiding creating conflicts between personal interests and those of the Company.

Everyone's behavior towards his colleagues, superiors or subordinates must always be based on fairness and mutual respect. In particular, in the case of relations with external persons and institutions, particular care must be taken in adopting an integral behavior in order to guarantee the good image and reputation of the Company.

It is never allowed to accept or promise payments, gifts and benefits from anyone (customers, contractors, sub-contractors, suppliers, any contractor of the group) when this could justify preferential treatment contrary to the interest and reputation of the One-Off Group.

### 24.2 Duties of Managers

It is the task of each Manager to be, by their own behavior, an example for their employees and collaborators. In particular, managers, in addition to compliance with the Code of Ethics, are required to monitor compliance with the regulations and the Code of Ethics by employees, adopting to this end the necessary measures and controls.

The checks are carried out in compliance with the legal provisions of the company and adapted to the type of activity to be verified. The manager shall actively cooperate with any checks carried out by administrative or judicial authorities.

### 24.3 Knowledge of and respect for the Code of Ethics

Each employee and collaborator is asked to know the Code of Ethics and the reference rules governing the activity, within the scope of its function.

Employees and collaborators of the One-Off Group are obliged to refrain from behaving contrary to these rules, to turn to their superiors in case of need of clarification on how to apply them.

Reports regarding possible violations of the Code of Ethics, or any request to act in violation of legal or corporate rules, must be submitted in accordance with the procedures provided for by the specific internal procedures; The obligation of the person receiving such information is to maintain confidentiality as to the identity of the complainant.

#### **24.4 Protection of the individual and the rights of the worker**

The One-Off Group protects the moral and physical integrity of its staff by guaranteeing the right to work in conditions that respect the dignity of the person.

Each of the companies forming the One-Off Group shall protect workers against acts of psychological violence and harassment, by combating any attitude or behavior which is discriminatory or harmful to the person, his convictions and preferences, including attitudes or discourses that may disturb the sensitivity of the person.

Sexual harassment or bullying-related behaviour is prohibited in employment relationships. Sexual harassment means any act or behaviour, even verbal, with a sexual connotation or otherwise based on sex, that is unwanted and that, by itself, or by its insistence, may be perceived as an insult to the dignity and freedom of the person who suffers from it, or may create an atmosphere of intimidation against that person.

The term “bullying” refers to all discriminatory and harassing behavior that is systematically directed against workers from superiors or colleagues. The One-Off Group promotes and protects the freedom of association of workers and establishes appropriate safeguards for industrial relations.

#### **24.5 Employment report**

The staff shall be engaged under a regular employment contract; no form of irregular work is allowed.

#### **24.6 Staff development and training**

The One-Off Group avoids any form of discrimination against staff, whether it relates to gender, sexual orientation, nationality, health status, different abilities, nationality, religious beliefs and political opinions.

The One-Off Group ensures a working environment where everyone can collaborate expressing their professional attitude. Managers use and enhance fully all the professionalism present in the structure through the activation levers available to encourage the development and professional growth of its collaborators.

In this context, the communication by the responsible for the strengths and weaknesses of the employee is very important so that the latter may also aim at improving their skills through targeted training.

**24.7 Health and safety**

The One-Off Group is committed to spreading and consolidating a health culture and safety at work by developing workers' awareness of related risks activities carried out and promoting responsible behavior by all employees and collaborators.

One-Off Group aims to protect human resources, seeking synergies necessary not only within the Group, but also with suppliers, companies and other actors involved in the activities.

**24.8 Use of company resources**

Everyone is required to work diligently to protect company resources, avoiding improper uses that may cause damage or reduction of efficiency or, in any case, in contrast with the interest of the One-Off Group.

Each Member State shall be responsible for protecting the resources entrusted to it and shall promptly inform the units in charge of any threats or harmful events that have occurred.

For what regards computer applications, everyone is required to comply with the company's policies and policies regarding computer security.

**Article 25 – Suppliers**

The One-Off Group is committed to search in suppliers and external collaborators suitable professionalism and commitment to the sharing of the principles and contents of the Code of Ethics that defines the set of values to which, both the contracting station, both all companies and external collaborators, must necessarily inspire their own conduct.

Relations with suppliers, including financial and advisory contracts, are governed not only by law but also by appropriate procedures and must be as transparent as possible, consistent with responsibilities, the areas of competence and operational activities assigned and in compliance with the system of delegation and organizational principles of segregation between incompatible tasks and responsibilities.

**25.1 Protection of ethical aspects in supplies**

The One-Off Group is committed to promoting, in the field of procurement, compliance with the conditions of protection and safety of workers, attention to the quality of goods, services and services, respect for the environment and the pursuit of energy saving, in a manner consistent with the principles set out in this Code of Ethics and Law.

**25.2 Acceptance of the Code of Ethics by the supplier**

This Code of Ethics, signed for acceptance by the legal representative of the company, must be attached to the documents produced during the offer of the individual tenders, under penalty of exclusion from them, and constitutes an element of the contractual relationship.

### **25.3 Breach of the Code of Ethics by suppliers**

The violation of the rules contained in this Code, understood as contesting the violation and not accepting the justifications possibly adduced, it entails the exclusion from the provision of a specific tender or project where an offer is made by the supplier, or, where the infringement is subsequently found, the annulment of the award of the contract or the cancellation of the order.

## **Article 26 – Accounting information**

Accounting transparency shall be based on the truth, accuracy and completeness of the basic information for the relevant accounting records. Each collaborator is required to ensure that the management facts are correctly and timely represented in accounting, in compliance with the rules of law and internal regulations.

For each transaction there is adequate documentation to support the activity carried out, so as to allow: the easy recording of accounts; the identification of the different levels of responsibility; the accurate reconstruction of the operation, also to reduce the likelihood of misinterpretation.

Each registration must reflect exactly what appears in the supporting documentation.

It is up to each employee to ensure that the documentation is easily traceable and ordered according to logical criteria. Any person among the staff of the One-Off Group who becomes aware of omissions, falsifications, neglect of the accounts or of the documentation on which the accounting records are based shall report the facts in the manner provided for in the specific procedure.

## 04

# How to implement the Code of Ethics

## *Article 27 – The Supervisory Body*

The body that is responsible for supervising compliance with this Code of Ethics and for reporting on the possible need for its updates is the Supervisory Body.

The Supervisory Body in the exercise of its functions will have free access to company data and information useful for the performance of its activities and will coordinate appropriately with other bodies and corporate functions competent for the proper implementation and adequate control of the principles of the Code of Ethics.

The Collaborators are required to cooperate as much as possible in facilitating the performance of the Supervisory Body's functions.

## *Article 28 – Knowledge and application*

This Code is known to all recipients of the Supervisory Body.

Any application doubts related to this Code must be promptly discussed with the Supervisory Body.

All those who have relations with the One-Off Group, without distinction or exception, in Italy or abroad, are committed to having the principles and rules of this Code of Ethics observed.

In no way can acting to the advantage of the One-Off Group justify behaving contrary to these principles and rules. In particular, all recipients are required to ensure that these principles and rules are properly applied.

## ***Article 29 – Penalties***

The violation of the principles and rules of the Code of Ethics is a disciplinary offense and will be treated by the competent structures in compliance with the National Collective Agreements in force and/ or, if applicable, the Disciplinary Code, even in cases where the conduct itself constitutes an offense falling within the jurisdiction of the ordinary Judiciary.

In case of violation by the Directors, the most appropriate measures will be applied, in accordance with the provisions of the National Collective Agreement applicable to the manager. Within the framework of professional collaboration contracts and the supply of goods, services and work, there are resolution clauses expressed in relation to behaviors that are contrary to the principles of this Code of Ethics.

## ***Article 30 – Information flows***

All those who identify a violation of the Code of Ethics, fraud or an unlawful act or, on the basis of the available evidence, suspect that there is a violation of the Code of Ethics, fraud or an illegal act, must promptly report it to the One-Off Group Supervisory Body through one of the methods described in the document “Organizational Model and One-Off Group Control”.



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