

 <p>TRANSFORM TO SUSTAIN THE FUTURE cereal docks MARGHERA</p>	ORGANISATIONAL MODEL 231	
	Code of Ethics	Foglio 1 di 12 Data 07/12/23 Revisione 06

Code of Ethics

	ORGANISATIONAL MODEL 231	
	Code of Ethics	Foglio 2 di 12 Data 07/12/23 Revisione 06

Summary

INTRODUCTION	3
Commitments	3
People	3
ADOPTION, DISCLOSURE, IMPLEMENTATION AND CONTROL.....	3
RECIPIENTS	4
CORE PRINCIPLES	4
CODE OF CONDUCT FOR INTERNAL PEOPLE.....	4
Relations with Shareholders	5
Relations with clients, suppliers and partners.	5
Accounting and corporate disclosure	5
Fiscal regularity.	6
Stolen goods, money laundering and self-money laundering.	6
Relations with the Public Administration	7
Relationships with other categories.	7
Relations with organized criminal associations or people who commit crimes for terrorist purposes.....	7
Relations with the judicial authority.....	8
Human Resource Management.	8
Xenophobia and racism.	8
Work Environment Health and Safety	9
Work life balance	9
Organizational model.....	9
Conflict of interest.	10
Use of time, company assets and IT tools.....	10
Confidentiality and information protection (data and documents). Information Safety.	10
Environmental Protection.....	10
Product safety and quality	11
Compliance and accountability. Disciplinary system and sanction measures.	11
RULES OF CONDUCT FOR SUPPLIERS AND OTHER PARTIES EXTERNAL TO THE COMPANY	11
COMMUNICATIONS	11
REPORTS OF VIOLATIONS.....	11
STARTING DATE	12

	ORGANISATIONAL MODEL 231	
	Code of Ethics	Foglio 3 di 12 Data 07/12/23 Revisione 06

INTRODUCTION

Cereal Docks Marghera s.r.l. (hereinafter, also referred to as the "Company") has decided to adopt this Code of Ethics with the aim of defining, also in light of Legislative Decree No. 231 of 2001 and subsequent amendments, the behavioral guidelines that promote a corporate culture characterized by the values with which the Company identifies:

- foresight, responsiveness and fairness;
- essentiality, transparency and trust;
- passion, responsibility and humbleness.

Commitments

Cereal Docks Marghera s.r.l. shares with its parent company, Cereal Docks S.p.A., the commitments to transparency and accountability towards its stakeholders, with particular regard to the following objectives:

1. The enhancement of human capital inside and outside the Cereal Docks Group.
2. The collaboration with the agricultural world.
3. The improvement of environmental performance.
4. The study of new systems and technologies with a view to the circular economy.
5. The study, creation and application of new logistics models with reduced environmental impact.
6. The application of new technologies to increase safety, efficiency and sustainability of industrial processes.
7. The study and application of technologies and systems for improving energy efficiency and the use of renewable energy.
8. The promotion of young talent and research of innovative products through partnerships with an open innovation approach.
9. The development of strong and inclusive relationships with the areas where the Group is present and with local communities.

People


The inspiration for tracking future evolution comes from the belief that People are the essence for any change. The People are given the task of preparing the future for themselves, but especially for the new generations, with vision and responsiveness, seeking a balance that does not freeze in the immediate context but is in constant motion, seeking harmony between people, ecosystems, communities.

The role of Cereal Docks Marghera s.r.l. must stand out within the community and market, in relation to the areas it presides over, for its method, corporate style, and all the peculiarities that make it unique. All People who work in Cereal Docks Marghera S.r.l. acquire a role in the company and are an active part of a living ecosystem of which they are committed to seize the opportunities, working hard with humbleness, responsibility and passion in constant improvement even through innovative solutions. Their role and behavior are fulfilled by complying with the prescriptions of this Code of Ethics, also in view of Legislative Decree No. 231 of 2001, as amended.

ADOPTION, DISCLOSURE, IMPLEMENTATION AND CONTROL

This Code of Ethics (hereinafter, also, the "Code") was adopted by Cereal Docks Marghera s.r.l. by decision of the Board of Directors. By resolution of the Board of Directors, the Code may be amended and supplemented, also in view of the suggestions and guidance from the supervisory body.

The Code of Ethics applies to Cereal Docks Marghera s.r.l. and is therefore binding on the conduct of the Recipients, indicated below. Cereal Docks Marghera S.r.l. is committed to fully disseminate it in the company communication channels and in particular by delivering a copy to all internal Recipients, receiving a confirmation of delivery and a commitment to compliance.

	ORGANISATIONAL MODEL 231	
	Code of Ethics	Foglio 4 di 12 Data 07/12/23 Revisione 06

Cereal Docks Marghera s.r.l. is also committed to ensuring that the principles of this Code are disclosed to those (companies, partners, suppliers and customers) the Company comes into contact with, in order to achieve its objectives.

Cereal Docks Marghera s.r.l. carefully monitors compliance with the Code, preparing adequate information, prevention and control tools and intervening, if necessary, with corrective actions.

RECIPIENTS

The Recipients of this Code (identified herein as the "Recipients") are:

- the members of the Board of Directors;
- the members of corporate control bodies
- employees, both fixed-term and permanent;
- external collaborators who perform activities in the name and on behalf of the Company;
- suppliers of goods and services;
- anyone who has business relations with Cereal Docks Marghera s.r.l.

CORE PRINCIPLES


Cereal Docks Marghera s.r.l., in pursuing its industrial goals, considers the following principles as the foundation of its organization and as reference points for its operations:

- Legality, through compliance with the laws and regulations of the countries where the Company operates, as well as with this Code of Ethics and company procedures;
- respect for the individual rights of People;
- integrity, transparency and fairness in dealing with collaborators and all third parties;
- protection of safety and health of all the People working in the workplace;
- protection, enhancement and inclusion of the company's human resources;
- Flexibility and mutual availability between the parties;
- protection of privacy and information;
- respect for and preservation of the environment including through attention to sustainable development and commitment to energy efficiency, use of renewable energy sources, circular economy;
- product safety and quality, processing of raw materials into innovative, safe and sustainable ingredients for healthy and balanced nutrition;
- responsibility to the community;
- commitment to constant improvement with special reference to the above facts, business performance, quality of product and service offered, and satisfaction of other stakeholders;
- protection of corporate assets;
- promotion and dissemination of the values and contents of the Code of Ethics.

The principles expressed above must be pursued above any corporate or personal interests that may conflict with them.

CODE OF ETHICS FOR INTERNAL PEOPLE

In accordance with the Company's founding values and principles and with a view to the required sharing of the same, the Company asks all Recipients to comply with the rules of conduct set forth below, regardless of specific conditions, constraints and market circumstances.

	ORGANISATIONAL MODEL 231	
	Code of Ethics	Foglio 5 di 12 Data 07/12/23 Revisione 06

Relations with Shareholders

The Company is committed to providing all shareholders, through its Directors, with accurate, truthful, impartial and prompt information, to favor the conditions of their participation in corporate decisions, and to ensure equal treatment of all categories of shareholders, avoiding preferential or illegal behavior.

Relations with clients, suppliers and partners.

In dealing with clients, Recipients are required to:

- conduct an assessment of the customer prior to the conclusion of the deal, also with regard to the customer's ability to meet contractual commitments. To this end, the Recipients shall ensure that they acquire the most extensive information about the potential partner, with the use of tools such as, information from the mass media, insights from industry professionals, direct visits, commercial information, financial statement analyses and investigations of credit insurance companies; these activities are performed analytically in the case of initial contact with a new potential partner and, in any case, on an ongoing basis for business partners already acquired. For the purpose of entering into and subsequent execution of business contracts, the Recipients shall strictly adhere to the company's procedures relating to "Client entrustment";
- provide efficient service and the best assistance at all stages of the relationship, complying with the commitments made and the principles of legality, providing accurate, complete and truthful information, (including in relation to the location, designation of origin of agri-food products and the genuine nature of the product offered), and not discriminating, nor taking advantage of any unforeseen conditions of ignorance or weakness;
- not counterfeiting or altering trademarks, distinctive signs of industrial products, patents, industrial designs and models; not using counterfeited or altered trademarks, distinctive signs, patents, designs and models.


Recipients are asked to select suppliers and external collaborators on the basis of the principles expressed in this Code of Ethics and operate with informational transparency, ensuring mutual independence, meeting commitments and legality.

In dealing with clients and suppliers, Recipients are required to:

- shall refrain from accepting gifts and presents that do not have a modest value; any gifts of greater value, insofar as they may be intended as a means of influencing the independence and loyalty of the recipient, shall be reported to their immediate superior or to the Supervisory Board in order to decide about the possible return of the same, notifying the sender of the Company's policy on the matter;
- inform the company management of any gifts and presents of modest value that they may have received by virtue of their company function, including on holidays and anniversaries, in order to allow the company management to decide on their possible destination to the community of company collaborators or for social purposes;
- agree with their immediate superior on any gifts to be distributed to business partners (with absolute exclusion of any gift or benefit to subjects in the Public Administration).

Accounting and corporate disclosure

The Company defines appropriate information flows from the individual operational corporate functions to the Directors in order to ensure that the latter are provided with up-to-date, correct, impartial, complete and truthful information.

	ORGANISATIONAL MODEL 231	
	Code of Ethics	Foglio 6 di 12 Data 07/12/23 Revisione 06

The Recipients are required to cooperate to ensure that management events are documented and represented correctly and promptly in the accounts and that the documentation is easily traceable, ordered according to logical criteria and made available, by the corporate functions in charge thereof, in correct and complete form to all parties entitled thereto, including for control activities at any time during the process of decision-making, approval, execution, registration and verification of the operation and its existence, legitimacy, consistency and adequacy. In particular, the Recipients, each to the extent of its competence:

- for each accounting entry process, request and keep, in accordance with the rules of proper administration, documentation adequate to the type of operation;
- make exclusively correct entries in the company's information system in accordance with the regulations in force and the accounting standards applied by the Company; in the event of uncertainties, they shall contact their immediate superior without undue delay;
- diligently and accurately provide, to the extent of their expertise, correct information necessary for reporting of both internal and external relevance;
- take part in refresher and professional training activities promoted by the Company or suggest their implementation for specific topics;
- promptly report errors or omissions in the Company's documents and information system of which they become aware;
- provide full cooperation to internal control bodies, keeping their immediate superior constantly informed of requests received and information provided especially if of an extraordinary nature;
- refrain from spreading false news concerning the Company, both inside and outside the Company.

The use of company funds for illegal or improper purposes is strictly prohibited. No one and for no reason shall be paid payments not based on properly authorized corporate transactions or bestowed illegal forms of remuneration.

Fiscal regularity.


The Company counteracts any behavior suitable for making illegal profits of a fiscal or customs nature. It implements procedures to ensure documentation for tax purposes of company operations by defining different levels of authorization and control over the existence and legitimacy of such operations.

Recipients, to the extent of their competence and in accordance with company procedures:

- document company operations recorded in company systems and relevant for tax purposes;
- carry out the invoicing cycles according to the different phases defined;
- carry out tax compliance in scrupulous compliance with tax regulations;
- verify the regularity of tax and contribution payments, monitoring the use of tax credits.

Fencing, money laundering and self-money laundering.

Recipients are required to avoid any conduct, such as the acceptance or possession of goods or receipts derived from illegal activities, that may suggest the commission of the crime of receiving stolen goods or money laundering, as well as any conduct likely to hamper the identification of the illegal origin of said goods or receipts must be avoided.

	ORGANISATIONAL MODEL 231	
	Code of Ethics	Foglio 7 di 12 Data 07/12/23 Revisione 06

Recipients must therefore refrain from having business relations with anyone for whom involved or suspected to be involved in illegal activities, regardless of the economic convenience of the deal.

The Company is committed to complying with all rules and regulations, both domestic and international, regarding anti-money laundering.

Relations with the Public Administration

Contacts and management of any kind of relations with the Public Administration, both in Italy and abroad, are reserved exclusively for the company functions appointed and/or authorized to do so, in strict compliance with the following rules of conduct:

- relations are adequately documented;
- it is prohibited to promise or pay sums, promise or grant goods in kind or other benefits either directly or indirectly, including through consultants or third parties, to public officials for the purpose of furthering the interests of the Company, even as a result of illegal pressure;
- it is prohibited to give or promise any form of gifts, giveaways and grant benefits, including job or business opportunities to public officials, or their relatives or other parties related to them;
- any attempt to obtain confidential information from public officials is prohibited;
- the tampering with computer or telematic systems or with data, programs contained in a computer or telematic system, the use of altered or falsified statements or documents or the omission of information or, in general, the performance of artifice and deception, aimed at obtaining for the Company or for others, concessions, authorization, financing, contributions from the European Union, the State or other public entity are prohibited;
- contributions, grants or financing obtained from the European Union, the State or other Public Entity, even if of small value, must be used for the purposes for which they were requested or granted, where required;
- the establishment of extra-accounting reserves intended for the bribery of public officials (e.g., slush funds) is prohibited;
- it is prohibited to be represented in dealings with the Public Administration by consultants who may present conflicts of interest.


Relationships with other categories.

The following are not permitted:

- Involvement in any initiative or contact with competitors (by way of example but not limited to: agreements on prices or quantities, subdivision of markets, production limitations, cartel agreements, etc.) that may appear to violate competition and market protection regulations;
- misappropriation of others' industrial property rights;
- acts of competition with violence or threats.

Relations with organized criminal associations or people who commit crimes for terrorist purposes.

It is forbidden to permit or favor through one's activities the commission of crimes with the purpose of terrorism and to promote, establish or arrange organized criminal associations, including mafia-type or transnational ones.

	ORGANISATIONAL MODEL 231	
	Code of Ethics	Foglio 8 di 12 Data 07/12/23 Revisione 06

Relations with the judicial authority.

It is forbidden to persuade someone in not make statements or to make untrue statements if they are called upon to provide, before the judicial authority, elements that can be used in judicial proceedings.

In the case of participation in judicial investigations and proceedings, it is forbidden to give or promise money or other benefits to magistrates, judges or others in order to condition in a favorable sense to the Company the outcome of the proceedings themselves.

Human Resource Management.

The selection process must be conducted in accordance with the principles of equal opportunity and without discrimination of any kind, making an impartial assessment of the applicant's personal and professional skills in relation to the job to be filled and thus excluding any favoritism, facilitation or recommendation.

No discrimination or harassment based on political and trade union opinions, religion, race, language, nationality, sex, sexual orientation, health status, marital status and in general any intimate characteristic of the human person is allowed.

The hiring of employees and the subsequent management of the working relationship must be carried out in compliance with legal regulations and collective bargaining.

In the area of human resource development, the conditions necessary for each employee's professional skills, competences and knowledge to expand must be maintained and promoted, including through the use of trainings for the most effective achievement of corporate goals and individual growth. To these ends, employee promotion and promotion policy must be based on the recognition of personal and team merits.

The Company protects individuals in situations of vulnerability, people with disabilities, and/or belonging to protected categories; it verifies, in relation to each of them, the existence of suitable conditions for access and permanence in the Company's work environment (including alternative solutions to any architectural barriers, workstations, and equipment).

The Company recognizes diversity as a richness, a heritage to preserve and encourage; it fosters an inclusive corporate culture and a climate respectful of every diversity, including but not limited to race, ethnicity, gender, sexual orientation, identity, religion, political opinions, health status, disability, and national origin, through actions consistent with the principles of the "Cereal Docks Group Diversity & Inclusion Policy." Worker engagement is promoted, stimulating participation and the exchange of ideas for secure and value-generating growth.


The Company ensures respect for individual personality, combats child labor and abstains from any form of exploitation of the same. Also, the Company supports the fight against illegal immigration, refraining from the employment of staff without regular and suitable work permits, and against the exploitation of workers employed (including taking advantage of their state of need) in irregular working conditions.

Behavior by Recipients that takes the form of (i) any form of harassment and exploitation, (ii) behavior or speech that may disturb individual sensibilities, (iii) abuse of one's managerial position to the detriment of the individual dignity of workers is not tolerated.

Xenophobia and racism.

The principle of repudiation of racism and xenophobia is understood as the rejection of any act of propaganda, instigation and incitement to the commission of war crimes, crimes against humanity, crimes of genocide, as well as in denial of the Shoah.

To this end, the Company is committed to managing activities related to advertising and marketing, including relations with the mass media and in social media and institutional relations, avoiding in any way and by any means the

	ORGANISATIONAL MODEL 231	
	Code of Ethics	Foglio 9 di 12 Data 07/12/23 Revisione 06

dissemination of news, information and messages such as to instigate, incite and also promote the perpetration of the above crimes.

In this regard, the Company undertakes to adopt all useful precautions for the careful evaluation of institutional communications, advertising messages, commercial communications and marketing campaigns, with the goal of verifying their admissibility, in accordance with the provisions of this Code of Ethics and national, European and international regulations, aimed at preventing the commission of the crimes in question.

The Company implements the most appropriate behaviors in order to avoid the promotion, instigation and incitement of the above crimes even within the corporate environment, with its employees and/or collaborators.

Work Environment Health and Safety

The Company provides health and safety protection for each worker:

- by carrying out risk assessment for health and safety in the workplace, implementing initiatives for the elimination of risks or, where elimination is not possible, their reduction to the minimum levels already at the source, at the planning stage of plants and processes, or even subsequently, in relation to the knowledge made available by technological progress; by assessing the risks that cannot be eliminated by identifying organizational solutions and appropriate collective and individual protection devices accordingly;
- by designing workplaces, production methods and the choice of equipment, respecting the principles of health and ergonomics, including reducing the negative effects of monotonous and repetitive work;
- surveying of hazardous substances present in the company, evaluating possible substitutions with less hazardous products;
- by subjecting workers, depending on the task performed, to the health surveillance program;
- by providing workers with adequate training on the hazards associated with the task performed, the environments and equipment used, with educational interventions at all levels of the organization;
- by informing workers about hazardous situations that may arise;
- by training workers on the safe use of machinery, plant, equipment or protective devices that are found to be dangerous;
- equipping workers with appropriate personal protective equipment, in relation to the task performed and the equipment used, and training them on its proper use.

In turn, Recipients must take care of their own health and safety and that of other people in the workplace:


- complying with legal requirements and company rules;
- by actively participating in training activities;
- cooperating in the prevention of dangerous situations by promptly reporting any dangerous conditions they become aware of;
- by using protective equipment appropriately;
- not removing or modifying safety, warning and control devices;
- submitting to health surveillance actions.

Work life balance

Subject to the fundamental requirements of efficient work organization, flexibility is favored aimed at family care.

Organizational model

In carrying out their activities, Recipients are required to operate in accordance with the hierarchical-organizational structures defined by the company's organizational model, so that the activity can be carried out smoothly and the

	ORGANISATIONAL MODEL 231	
	Code of Ethics	Foglio 10 di 12 Data 07/12/23 Revisione 06

preservation of a precise framework of responsibilities is maintained, allowing for the proper and orderly activation of the chain of internal controls.

Conflict of interest.

Recipients must avoid, by abstention, situations where conflicts of interest may arise.

Recipients shall promptly report to their immediate superior i.e. to the Supervisory Board any situations that could potentially lead to a conflict of interest on their part.

It is also forbidden for Recipients to use their company function or the information they become aware of during their relationship with the Company to gain personal advantages, including economic ones, not provided for in the contract with the Company.

The dissemination of false news in the market as well as the execution of simulated transactions suitable for causing a significant alteration in the price of financial instruments is also prohibited.

Use of time, company assets and IT tools.

Recipients carry out their business activities with diligence, competence and loyalty. During working hours, Recipients shall refrain from personal activities or otherwise unrelated to their professional relationship with the Company.

The Recipients are responsible for the protection of the resources they are entrusted with and are required to use them only for the performance of the work tasks they are assigned to in their own role in the company (any use for personal private interests being excluded) and through responsible behavior.

They are required to make use of the information technology made available to them, within the limits of legality, in compliance with the procedures and the "Regulations for the Use of the Information Technology System" and limited to the needs related to the performance of their work. Any use of the company's computer technology for abusive access or facilitation of access to computer systems of others, interception or facilitation of interception of computer or telematic communications of others, damage to information, data and computer programs or computer systems of others is prohibited.

Confidentiality and information protection (data and documents). Cybersecurity.

For the purposes of the proper management of confidential information, it is required not to disclose the same to any person internal or external to the Company, not even by means of responses to interviews and surveys conducted by research companies, mass media and the like, unless required by law or necessary to pursue corporate purposes and in any case with specific authorization from the immediate supervisor.

In carrying out company activities, the personal data of employees and third parties must be particularly protected, in compliance with the relevant regulations and internal procedures.


The Company pursues protection from malicious attempts at intrusion from the outside into its IT infrastructures and information systems and in any case to the data and information managed electronically, through continuous technological updating interventions, definition of management and control policies, training initiatives of system users.

Recipients must protect company data and documents from damage or loss with the utmost diligence and in compliance with company regulations.

Environmental Protection.

The Company pursues policies to reduce the impact of its activities on the environment, in any case conducted in compliance with current regulations. To this end:

- it evaluates and implements in advance suitable measures to prevent or cancel or limit the possible negative impacts of the economic activity on the environment, also making use of the solutions provided by technological evolution;

	ORGANISATIONAL MODEL 231	
	Code of Ethics	Foglio 11 di 12 Data 07/12/23 Revisione 06

- it carries out constant monitoring of emissions;
- it defines management procedures and protocols;
- it collaborates with the competent authorities for the implementation of the prescriptions, during inspections and controls, for the confrontation on possible new measures;
- it carries out training activities of Recipients involved in issues of environmental interest.

Recipients are prohibited from illegally releasing hazardous substances or energies into the environment in such a way as to impair the quality of soil, subsoil, water, air, flora and fauna. Compliance with the regulations and requirements of the competent authorities for proper waste management shall be ensured.

Product safety and quality

All those who work in the production chain, from the acquisition of raw materials to the shipment of the finished product, must cooperate in order to produce and market products that meet the highest standards of quality and food safety for animals and humans, including through a tracking system of the supply chain and in full compliance with applicable legislation in the country of destination, applicable regulatory provisions, contractual or corporate more restrictive.

Compliance and accountability. Disciplinary system and sanction measures.

Recipients must comply at all times with the rules set forth in this Code of Ethics in the performance of their business activities for the Company.

Failure to comply with one or more of the rules contained in this Code by the Company's internal Recipients may result in disciplinary proceedings with the possible application of the disciplinary sanctions indicated in the "General Part" document of the Organizational Model.

RULES OF CONDUCT FOR SUPPLIERS AND OTHER PARTIES EXTERNAL TO THE COMPANY

Companies, partners and suppliers the Company comes into contact with, in the pursuit of its goals are required, in the performance of the activities they are entrusted with, to be familiar with the contents of this Code of Ethics and to strictly comply with its principles.

In addition, these Recipients are required to comply with the obligation to work at the Company's facilities in full compliance with Article 26 and Title IV of Legislative Decree 81/08 and ss.mm.ii., where applicable.

Failure to comply with one or more of the rules set forth in this Code may result in the application of the sanctions and other contractual penalties provided for self-employed workers, suppliers or other parties having contractual relations with the Company in the "General Part" document of the Organizational Model.

COMMUNICATIONS


For information regarding the rules of conduct envisaged by this Code of Ethics, those of illegal conduct detected pursuant to Legislative Decree 231/01 and the Organisational Model, each Recipient is obliged to consult his/her hierarchical superior. If Recipients have any difficulties or unease over turning to their hierarchical superior, they may consult the CEO or the Supervisory Body.

Communication with the Supervisory Body may take place through the ordinary postal service, to the addresses periodically notified to Recipients, or by e-mail to the following address:

- cerealdocksmargheraadv@gmail.com

REPORTS OF VIOLATIONS

The Company actively prevents and controls any conduct that is contrary to the principles in this Code of Ethics and the Organisational Model. For that purpose it has set up an internal reporting channel and has adopted a procedure to manage reports (so-called "whistle-blowing") compliant with laws in force on the subject.

	ORGANISATIONAL MODEL 231	
	Code of Ethics	Foglio 12 di 12 Data 07/12/23 Revisione 06

Whoever, while working with the Company, becomes aware of illegal conduct pursuant to Legislative Decree 231/01 or breaches of the Organisational Model may also report it on the on-line platform indicated in the Procedure used to manage reports (so-called “whistle-blowing”).

Please refer to the whistle-blowing procedure for any aspect related to the operations and to applications of internal whistle-blowing channels.

The authorised staff members competent to receive or follow up on reports undertake to keep all the reporting sources strictly confidential.

Recipients who report any breaches will not suffer any retaliation prompted by their reporting. For that reason, the disciplinary system specifically sanctions the conduct of all those who perform acts of retaliation or discrimination against the reporting persons.

The reports must be detailed and based on precise and consistent facts. The conduct of all those responsible, even with a judgement of the court of first instance, for defamation or slander (in any case for the crimes committed in connection to the report) or the civil responsibility in cases of wilful misconduct or gross negligence will be sanctioned. In those cases, the reporting person will not benefit from any protection measures.

The penalties envisaged for disciplinary offences are indicated in the Disciplinary System and are imposed with the methods indicated therein.

STARTING DATE

This Code of Ethics review comes into force on 17 December 2023. With its entry into force, all previous versions of the Code of Ethics must be considered repealed as they are replaced by the present one.