



ANTI-CORRUPTION PREVENTION POLICY: CONTENT AND PURPOSE

Eco+Eco S.r.l., operating in the waste management sector, recognizes the crucial importance of preventing and combating corruption in all its forms. In line with national and international regulations, as well as with the policy adopted by the parent company Veritas S.p.A., Eco+Eco adopts this policy and targeted strategies to promote an anti-corruption system consistent with principles of ethics, integrity, and transparency.

Objectives

The purpose of the anti-corruption management system, established and maintained to ensure compliance with applicable laws, is summarized as follows:

“To prevent corruption within the organization so that no corrupt acts are committed.”

Eco+Eco aims to strengthen its anti-corruption safeguards by raising awareness among all involved parties, both internal (employees, corporate management, control bodies) and external (stakeholders, local authorities, public institutions, shareholders). The policy aims to ensure compliance with regulations—particularly those concerning corruption prevention—and to promote an ethical and responsible corporate system.

This policy also serves as a tool for developing competencies and knowledge relating to corruption prevention.

Fundamental Principles

Zero Tolerance: Eco+Eco does not tolerate any form of corruption, whether active or passive, direct or indirect.

Integrity and Transparency: Eco+Eco promotes a culture of integrity, transparency, and fairness in all business areas.

Regulatory Compliance: Eco+Eco is committed to complying with all applicable laws and regulations on corruption prevention.

All internal and external transactions, relationships, and contracts of the organization must comply with principles of transparency and integrity as required by legislation and by the Italian Constitution and Civil Code, in all areas: labor, corporate matters, commercial activities, tax aspects, etc., including the UNI ISO 37001 and UNI ISO 37002 standards.

Continuous Improvement: Eco+Eco is committed to continuously improving its anti-corruption management system.

Prevention Measures

Risk Assessment: Eco+Eco identifies and assesses corruption risks within its processes, including staff recruitment, supplier selection, contract management, guarantees, and relations with shareholders.

Internal Controls: Eco+Eco implements effective internal controls to prevent and detect potential corruption, with special attention to the appropriate exercise of discretionary power in administrative and technical functions.

Training and Awareness: Eco+Eco organizes training and awareness activities for employees and collaborators on corruption prevention.

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Reporting and Whistleblowing: Eco+Eco encourages reporting of suspected or alleged corruption cases through a confidential and secure whistleblowing system, ensuring protection from retaliation by:

1. **ensuring** accessibility to the whistleblowing management system and promoting its use;
2. **ensuring** that necessary resources for the whistleblowing management system are available, adequate, appropriate, and used effectively;
3. **communicating** the importance of effective whistleblowing management and compliance with system requirements;
4. **communicating** the whistleblowing policy internally and externally;
5. **ensuring** that the system achieves its intended results;
6. **guiding** and **supporting** personnel to contribute to the system's effectiveness;
7. **promoting** continuous improvement of the system;
8. **providing** support to other relevant management roles in demonstrating leadership within their areas of responsibility;
9. **committing to** a "speak-up/listen-up" culture, practicing and promoting it within the organization, for example by participating in relevant training sessions and publicly commending (with their consent) organizational whistleblowers;
10. **ensuring** that whistleblowers and other individuals involved do not suffer harm from the organization due to whistleblowing activities;
11. **receiving and reviewing** reports on the operation and performance of the whistleblowing management system at planned intervals;
12. **ensuring** impartial investigation of matters reported through the system, regardless of the whistleblower's identity, the report's subject, or the implications of identified issues.

Due Diligence: Eco+Eco conducts due diligence checks on commercial partners to assess corruption risk.

Contractual Clauses: Eco+Eco includes anti-corruption clauses in contracts with suppliers and commercial partners.

Monitoring and Review: Eco+Eco periodically monitors and reviews its anti-corruption management system to ensure effectiveness, including through financial and non-financial controls and management reviews.

Responsibilities

Implementation of this policy is the responsibility of all organizational levels—from top management to individual employees and collaborators.

Compliance Function



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Eco+Eco has established a Compliance Function for corruption prevention, equipped with adequate authority and independence, responsible for monitoring policy implementation, managing the whistleblowing system, and providing support and advice on corruption prevention.

Communication

This policy is communicated to all employees, collaborators, suppliers, clients, and shareholders, and is published on the company website and displayed at company premises.

Regulatory References

This policy complies with national and international anti-corruption laws and regulations, including UNI ISO 37001 and UNI ISO 37002, which guide Eco+Eco's management system, and the anti-corruption policy of Veritas S.p.A., which Eco+Eco is committed to respecting.

Consequences of Non-Compliance

Behaviors that do not comply with this policy will be subject to investigation, potential internal sanctions, and, in the case of criminal conduct, reporting to judicial authorities.

Updates

This policy is subject to periodic review to incorporate regulatory developments and best practices in corruption prevention.

Preparation	Verification	Approval
<i>Anti-Corruption Compliance Officer</i> Daniela Bellemo (SIGNED)	<i>Team Compliance</i> Giuliana Da Villa (SIGNED) Michela Polido (SIGNED) Sara Cantarutti (SIGNED)	Board of Directors' Resolution 21.01.2025