

Ghella | Global

# Anti-Bribery and Anti-Corruption Policy

At Ghella, we operate according to the highest standards of conduct and ethics, in keeping with our long-standing tradition of transparency and reliability in the way we conduct business.

This Policy, together with the Anti-Bribery and Anti-Corruption Guidelines and in alignment with the Code of Ethics, is based on the principle of zero tolerance for corruption and is elaborated in targets within the Company Sustainability Plan.

The Policy defines actions and measures designed to reinforce the standards and principles governing staff conduct, in compliance with applicable national and international laws and regulations, and in accordance with the principles set out in ISO 37001:2025 and the Organisation and Management Model pursuant to Legislative Decree 231/2001.

Our commitment to Anti-Bribery and Anti-Corruption is demonstrated through clear and concrete actions such as:

- always ensuring full compliance with legal, contractual, and local requirements;
- conducting business with integrity;
- not tolerating any form of corruption, whether direct or indirect, regardless of the method, legal context, country involved, or whether public or private parties are concerned; rejecting any action, towards or by third parties, intended to promote or favour personal interests, obtain an advantage, or which could compromise impartiality or independence of judgement;
- ensuring that accounting records are accurate, complete, and transparent, in accordance with applicable accounting principles and legislation;
- ensuring that no employee will be dismissed, demoted, suspended, threatened or subjected to any disciplinary measure for acting in accordance with this Policy.

To support the effective implementation of the Anti-Bribery and Anti-Corruption Management System, Senior Management has created the Anti-Bribery Function, which has the necessary competencies, status, authority and independence required to fulfil its duties.

Directors, statutory auditors, Ghella personnel and all third-parties involved in various ways in the company's activities are responsible for applying this Policy. In particular, executives and managers are required to actively promote compliance, monitor its application, and act promptly in the event of any issues.

Failure by employees or third-parties to comply with the principles set out in this Policy may result in disciplinary measures, including termination of employment or contractual relationships.

We promote the informed use of the communication channels available for submitting reports concerning alleged or confirmed breaches of the provisions of this Policy.

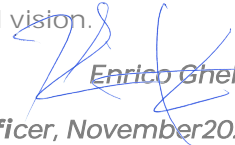
We ensure that no whistleblower or other interested party who provides comments, recommendations, reports or complaints will face discrimination or retaliation, without prejudice to legal obligations.

Reports may be submitted through the channels set out in the Whistleblowing Policy and will be handled in accordance with it.

This Policy applies to all Ghella's operations worldwide; we therefore expect all our partners, suppliers, and subcontractors to fully comply with and support the principles set out herein.

The Policy is communicated to every new Ghella employee as part of the onboarding process and is available on the company intranet and our institutional website.

The Anti-Bribery and Anti-Corruption Policy is reviewed annually during the Management System Review to ensure that it remains continuously aligned with Ghella's mission and vision.



**Enrico Ghella**

*President and Chief Executive Officer, November 2025*