

# IRPINIA ZINCO

ORGANIZATION, MANAGEMENT  
AND CONTROL MODEL  
L.D. 231/2001

## Code of Ethics



*“We have nothing in our power  
that justice, truth, sincerity.”*

Tenzin Gyatso – Quattordicesimo Dalai Lama

IRPINIA ZINCO SRL was incorporated on 4 March 1998, by deed of the notary Romano Ambrogio, in Benevento. Its object is mainly represented by hot dip galvanizing of ferrous metals.

#### RULE OF LAW

The Company carries on its business in full compliance with the constitutional principles, with the laws, with the rules, with the uses and business practices and all the regulation applicable to it both national and international.

#### HONESTY IN BUSINESS

All the recipients of the Code of Ethics should take a correct and honest attitude either in their line of duty or in their relationships with other components of the company, avoiding to pursue unlawful or illegal purposes or to create conflict of interests, in view of an undue advantage, directly or through a third party.

#### FAIRNESS AND EQUALITY

The Company acts with fairness and loyalty, and refrains from Company policy or behaviour which discriminates the recipients of this Code or any other business partner, because of gender, language, race, religion, political opinions and economic conditions.

#### TRANSPARENCY OF CORPORATE BEHAVIOUR

In performing all its activities, the Company undertakes, both inside and outside, to comply with the following guidelines:

- provide accurate, clear, true and correct information, communications and instructions from the economic, financial, legal, ethical and social points of view.
- guarantee the traceability of each business operation, adopting procedures which ensure a correct registration, and collection and preservation of the relevant documents;
- inspire business activities to a definite standard of eligibility of the performed production processes;
- check that all contracts with internal or external subjects have always understandable, clear and correct clauses.

#### FAIR COMPETITION

In compliance with national and EU Antitrust directives, and with laws and guidelines of the National Supervisor for Competition and Market, the Company doesn't assume a behaviours, or subscribe any agreements with **companies or institutions which might adversely affect the regime of competition between different market players**.

## **PRIVACY POLICY**

The Company ensure full compliance with privacy legislation (Legislative Decree no. 196/2003 and subsequent amendments and integrations), with particular regard to sensitive data concerning private life, political and personal opinions, emotional and sexual orientation of each of its employees and, more generally, of all people who establish relationship with the Company.

## **ENVIRONMENT QUALITY AND SAFETY**

IRPINIA ZINCO is committed to ensuring its employees safe and healthy working conditions; it ensures physical and moral integrity of its employees, working conditions which respect the dignity of the individuals, and safe and healthy workplace. IRPINIA ZINCO has implemented and maintains a health and safety management system in the workplace which is in accordance with BS OHSAS 18001.

IRPINIA ZINCO, aware of the effects of its activities on the environment, on the economic and social development and on general welfare of the community, undertakes to pay the highest attention to its actions, to the balancing of those interests. To this end, it has implemented and maintains an Environmental Management System in compliance with UNI EN ISO 14001 and with the Regulation N ° 1221/2009 EMAS "Eco-Management and Audit Scheme."

## **PROMOTION OF HUMAN RESOURCES**

The Company recognizes in human capital a key factor in developing the business, to be valued according to the actual potential of the individual. In compliance with the laws which protect the employees' physical and moral integrity, the Company provides its staff with dignified working conditions, in safe and healthy workplaces.

## **INTERPERSONAL RELATIONSHIPS**

As regards the interpersonal relationships between employees and / or consultants, the Company requires a behavior based on the criteria of loyalty, respect, trust and mutual cooperation.

## **USE OF COMPANY ASSETS**

Each Recipient is responsible for the Company's assets entrusted to him, and he should use them with care, avoiding private use or misuse.

## **RELATIONS WITH THE PUBLIC ADMINISTRATION (P.A.)**

The relationship of the Company with Public Officials in charge of public services, public employees and dealers, is based on the highest transparency, fairness and honesty.

## CUSTOMER RELATIONSHIPS

Leading Company object is to increase the level of satisfaction and appreciation of its services, focusing on customers needs (public and private) and providing it with full comprehensive and complete prior information. These relationships are managed according to the principles of highest cooperation, helpfulness, professionalism and transparency, respecting the confidentiality and protection of privacy, in order to establish the foundations for a solid and long lasting relationship of mutual trust. For these purposes, the recipients of this Code shall:

- adhere strictly to the law, the regulations, the principles stated in the Code of Ethics, paying the highest attention to customer needs;
- avoid, anytime, anywhere, any conflict of interest with the Company;
- communicate quickly to customers, amendments and variations concerning the provision of the services;
- customers contracts have to be drawn up in a clear and a simple way, and in compliance with current regulations and any indications of the public authorities, with no clauses that can alter the principle of equality between the parties.
- promptly communicate to Superiors and/or to the Supervisory Body all the facts and information needed to prove any colleagues or other recipients of this Code an unfair or unclear way or in bad faith with customers.

The Company provides its customers a constant monitoring of the quality of the service:

- through the adoption, maintenance and updating of the ISO 9001, 14001 and OHSAS 18001 quality system;
- scheduling periodic customer satisfaction surveys, in order to ensure technical and commercial services, as much as possible in line with the needs of customer satisfaction.

## RELATIONS WITH THE CONTRACTING COMPANIES

IRPINIA ZINCO manages the agreements contracted out to external companies, which work on their own and/or on behalf of the Company, in full compliance with applicable laws and regulations, with the legislation on workers' health and safety, with the L.D. 231/01 Organization Model's protocols and with this Code of Ethics, in order to always preserve the integrity, the reputation and the image of both parts.

## RELATIONSHIPS WITH SUPPLIERS

IRPINIA ZINCO SRL, in managing the relationship with its suppliers, undertake's to respect the principles of correctness, legality, transparency, prohibiting any kind of illegal act or irresponsible behavior, which the Company may derive advantage from, either directly or indirectly. All employees in their dealings with suppliers shall observe, always and everywhere, the principle of impartiality and independence of the reports, with the aim do not harm company's image.

## RELATIONS WITH PARENT, SUBSIDIARIES, AFFILIATES AND SISTER COMPANIES

As the Company operates on the market in an integrated way, this Code of Ethics shall be submitted to the subsidiaries, affiliates, parent and sister companies, so that they will share it and, in case of violation, the related disciplinary system will be applied to the above mentioned companies.

## ACCOUNTING MANAGEMENT

The Company has adopted an accounting system that complies with the rules of correct, complete and transparent accounting and criteria set by law and by Italian and international accounting standards.

All employees of the Company shall always ensure:

- truth, completeness and timeliness of accounting information;
- that any operation or transaction is authorized, verifiable, legitimate, consistent and appropriate;
- accurate accounting records and traceability of each transaction.

The Company prevents the creation of false, incomplete or misleading recordings, and ensures that no undisclosed or unrecorded fund is established, or no fund be deposited in personal accounts, or no invoice be issued for inexistent performance.

It is strictly forbidden, in particular to the Board of Directors, the Statutory Auditors and the Auditors, to represent – in financial statements, in corporate books and in communications to shareholders and/or to third parties – untrue facts, or to omit information required by law about the economic situation and the financial position of the Company, in order to mislead recipients or causing a financial loss to shareholders and creditors.

## INTERNAL CONTROL AND RELATIONSHIP WITH STATUTORY AUDITORS

The Company undertakes to spread and to promote the internal control procedures and empowering the staff to respect them, in relation to their functions and assigned tasks.

## FINANCIAL STATEMENTS AND OTHER COMMUNICATIONS

The financial statements and the attached reports are documents drawn up in accordance with the principles of clarity, truth and fairness, according to the provisions of the Civil Code and the laws in force.

## ANTI-MONEY LAUNDERING

The Recipients of this Code should not be implicated or involved, either by way of a contest, in transactions that can substantiate the receiving of stolen property derived from crime, or the laundering of proceeds from criminal or illegal activities.

## CONNECTION WITH THE STANDARDS OF L.D. 231/2001 AND OTHER APPLICABLE PROVISIONS

The content of this Code should be coordinated with the provisions of the Bylaws, of the Civil Code, of the Penal Code and of the L. D. n. 231/2001, with reference to the criminal cases related to the Company's activities, as well as to the National Collective Labour contract and the Executives' one, as well as any other special law and regulations in force at the time. Concerning the behaviour, this Code has a coordinated implementation with the requirements of the organization, management and control Model, aimed to prevent the crimes, as a prerequisite of administrative liability of the entity, adopted by the Company pursuant to the art. 6 of L. D. 231/2001. The Code of Ethics automatically implements and requires the recipients to be in compliance with any present and future rule defining crimes prerequisite for administrative liability of the entity or, anyway aimed to prevent any business crime.

Lacedonia, 20 gennaio 2014

**IRPINIA ZINCO Srl**

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## IRPINIA ZINCO

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