

CODE OF ETHICS

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The Board of Directors of Digital Techne sagl approved the Code of Ethics with a resolution passed on 3rd February 2025. Any changes and/or additions will be approved by the Board of Directors and promptly forwarded to the recipients.

1 - PREFACE

Ideally, the Code of Ethics is placed upstream of the entire corporate *governance* system. As such, in programmatic terms, it is of fundamental importance as a *corpus* of principles for ethically oriented business management.

This document indicates the objectives and values guiding the Company's activity, with reference to the main actors with whom the Company interacts daily: shareholders, market, clients, community, and personnel.

Digital Techne's internal and external activity is based on respect for the principles in this Code, believing that business ethics is also a condition for the company's success.

The primary objective of Digital Techne is the creation of value for the shareholder by combining objectives with competitive and social results. The Company's business and financial strategies and its consequent operational conduct aim in this direction, inspired by the efficient use of resources.

The Company's core values can be summarized as follows:

- As an active and responsible member of the community in which it operates, Digital Techne is committed to respecting and internally enforcing the laws already in force and the ethical principles commonly accepted in the conduct of business which are transparency, fairness and loyalty.
- Digital Techne refuses and stigmatizes the use of illegitimate or wrong behavior (towards the community, public authorities, clients, workers and competitors) to achieve its economic goals, which are pursued exclusively through the excellence of performance in terms of quality and convenience of products and services, two elements which are based on experience, focus on the client's needs and innovation.
- Digital Techne establishes organizational instruments to prevent the violation of principles of legality, transparency, fairness and loyalty on the part of its employees and collaborators and oversees their observance and concrete implementation.
- Digital Techne pursues excellence and competitiveness in the market, by offering its customers quality services that meet their needs efficiently, in awareness of the strategic importance of services which are provided for the well-being and growth of the communities in which it operates.
- Digital Techne protects the human resources it recruits and nurtures their talents and employs resources responsibly, aiming at sustainable development and respecting the environment and the rights of future generations.

Dear Colleagues,

*The Code of Ethics represents a collection of regulations, rules, and procedures defined to set up the Company's ethical activity. Complying with these principles constitutes and represents a substantial reference element for all strategic and operational activities.
Complying with the Code of Ethics is everyone's duty.*

*Filippo de Jorio
Chairman*



10th February 2025

2 - INTRODUCTION

Digital Techne sagl (hereafter “Digital Techne ” or “Company”) is a company offering advisory services to corporate clients. It was founded in 2022 with the aim of providing clients independent operational support and decision-making support.

Digital Techne’s Code of Ethics gathers the fundamental principles each employee must comply with while performing their job. In fact, through his/her behaviour in the relationship with others, especially clients and suppliers, the employee provides the outer world with a picture of how the Company operates in the market.

This Code expresses the ethical commitments and responsibilities in conducting business and carrying out business activities undertaken by Digital Techne’s employees, be they employees, collaborators with various roles or directors.

The achievement of Digital Techne’s objectives is pursued by all those who work in the Company with loyalty, seriousness, honesty, competence and transparency, in absolute compliance with current laws and regulations.

3 - WORKING AT DIGITAL TECHNE

3.1 - OBLIGATIONS

The Code of Ethics is an integral and substantial part of the employment contract of each employee of Digital Techne.

As a result, Digital Techne requires all employees to comply with the Code's provisions strictly.

Therefore, any violation of such provisions is treated firmly with the consequent adoption of adequate sanctions.

Employees are therefore required to:

- Fully adopt the provisions and policies of the Code regarding their specific task by also participating in any training activities.
- Adopt actions and behaviours consistent with the Code and refrain from any conduct that may harm the Company or compromise its honesty, impartiality or reputation.
- Promptly report any violations of the Code as described in Appendix A.
- Conform to all the internal provisions introduced by the Company in order to comply with the Code.
- Identify any violations of the same.
- Cooperate fully in any investigations carried out in relation to violations of the Code, maintaining the strictest secrecy about the existence of such investigations, and participating actively, when required, to auditing activities on the functioning of the Code.

3.2 - ENVIRONMENT, HEALTH AND SAFETY

Digital Techne strives to ensure its employees a safe and healthy work environment.

Each director, manager and employee are responsible for ensuring a safe and healthy work environment to all directors, managers and employees by following the rules and the health and safety policies and by reporting accidents and injuries as well as equipment, practices and conditions lacking the necessary security requirements.

Violence and threatening or discriminatory behaviours are not permitted.

Each director, manager and employee must maintain a decent work environment where everyone's dignity is respected.

Each director, manager and employee of Digital Techne:

- Must not perform tasks or carry out activities under the effect of alcohol or drugs while on duty;
- Must be sensitive to the needs of those who may experience physical discomfort due to the effects of "passive smoking" in the workplace;
- Must avoid behaviors that could create an intimidating or offensive environment towards colleagues or subordinates with the aim of marginalizing or discredit them in the workplace.

3.3 - CONFIDENTIALITY

Directors, managers and employees must keep all the information entrusted to them by the Company or by customers, suppliers or third parties with whom the Company has trade relations confidential, except where disclosure of such information is authorized by the Chairman/Chief Executive Officer or by the General Manager or is legally due.

Confidential information includes all information which is not in the public domain and which, if disclosed, could turn out to be useful to competitors or prove harmful to the Company or its clients, its suppliers or third parties, including information relating to its business, financial results, strategic marketing plans, clients and product pricing.

Information entrusted to the Company by clients, suppliers or third parties must be considered confidential also.

Any request for clarification aimed at determining whether a piece of information is confidential must be addressed to the Chairman/CEO.

3.4 - EQUAL OPPORTUNITIES

Digital Techne offers equal opportunities in the workplace and professional advancement to all employees.

Managers must ensure that, in all aspects of the employment relationship, such as hiring, training, compensation, promotions, transfers and termination of the relationship, employees are treated according to their ability to meet job requirements, avoiding any form of discrimination based on racial or ethnic origin, gender, age, nationality, religion and personal convictions.

3.5 - RECRUITMENT

To contribute to the development of business objectives and to ensure that these objectives are all pursued in compliance with the ethical principles and values of Digital Techne, the Company's policy aims at selecting each employee, consultant, and collaborator according to the values and characteristics stated above.

In the selection process - conducted respecting equal opportunities and the private sphere and the opinions of the candidates - Digital Techne works so that the resources acquired match the profiles necessary to meet the business needs, avoiding favoritism and preferential treatments of all sorts.

3.6 - PROTECTION AND PROPER USE OF COMPANY ASSETS

The directors, managers and employees must protect the Company's assets and ensure they are used efficiently. Theft, negligence and waste can negatively affect the Company's profitability. All business assets must be used only for legitimate business purposes and not used in any commercial activities unrelated to the Company's business. The directors, managers and employees must take the necessary measures to prevent theft, damage or abuse.

Any alleged incident or theft must be reported immediately.

E-mail users must use this tool for work purposes only; its content must be consistent with the principles and values expressed in this Code. This is because every message or piece of information transmitted via an electronic network is a statement which can be ascribed to the Company.

Concerning the use of the internet/the Company's intranet, the principles apply.

It is recommended to:

- Limit their use only to work needs.
- Prefer "safe" sites from an IT and ethical point of view to preserve the integrity of the Company's systems and the Company's corporate image.

It is also forbidden to install any unauthorised computer programs, for they could carry "viruses". If, for some reason, the user suspects the presence of viruses in his/her PC, he/she must immediately report it to the Company's Internal Information Systems Manager for appropriate measures.

4 - BUSINESS CONDUCT

4.1 - CONFLICTS OF INTEREST

A conflict of interest occurs when a director, an employee or a collaborator of Digital Techne can exercise the authority deriving from its position to (a) influence Digital Techne's commercial decisions in such a way as to provide an improper advantage or a financial benefit to himself/herself, to a family member or an acquaintance or (b) obtain for himself/herself, for a family member or acquaintance a financial advantage in addition to the compensation that the employee receives from Digital Techne.

Between Digital Techne and its directors, employees and collaborators, there is a relationship of complete trust, in which it is their primary duty to use the company's assets and their work skills to generate corporate interests in compliance with the principles established in the Code of Ethics which form the values by which Digital Techne is inspired.

In such perspective, Digital Techne's directors, employees and collaborators must avoid any situation and refrain from any activity that could set a personal interest against the interests of the company, or which may interfere with and hinder the ability to make, impartially and objectively, any decisions in the interest of the Company. Conflicts of interest, in addition to being in contrast with the law and the principles set out in the Code of Ethics, are detrimental to corporate image and integrity.

Directors, employees and collaborators must, therefore, exclude any possibility of overlapping or crossing by exploiting their position, all economic activities linked to personal interests and/or interests of their immediate family and the tasks they carry out within the Company.

The employee must immediately report any situation that constitutes or generates a possible conflict to his superior.

Directors must report to the Chairman of the Board of Directors.

4.2 - CORRUPTION AND ILLICIT PAYMENTS

Digital Techne, its employees and other recipients of the Code of Ethics undertake to comply with the highest standards of integrity, honesty and fairness in all relationships inside and outside the Company.

No employee must directly or indirectly accept, solicit, offer or pay sums of money or other benefits (including gifts or presents, except for commonly accepted commercial items) even after illicit pressures.

Digital Techne does not tolerate any corruption against public officials or whichever party is connected to public officials in any form or manner.

Therefore, it is forbidden for employees and other recipients of the Code to offer commercial gifts, presents or other benefits which may constitute a violation of laws or regulations, or which may be in conflict with the Code, or which may constitute, if made public, damage, even only an image damage, for Digital Techne.

Employees or other recipients of the Code are also forbidden to accept gifts, presents or other benefits that may compromise their judgment independence.

4.3 - MONEY LAUNDERING PREVENTION

Digital Techne and its directors, employees, and collaborators must never perform or be involved in any activities that entail the laundering (i.e., the acceptance or processing) of earnings from criminal activities in any form or manner.

To this end, the available information on commercial counterparts and suppliers (including financial information) must always be checked preemptively to confirm their respectability and the legitimacy of their business before establishing any business relationships with them.

4.4 - RELATIONSHIPS WITH CLIENTS AND SUPPLIERS

A correct and transparent relationship with clients and suppliers is important to the Company's success.

The selection of suppliers and the purchase of goods, commodities and services must be in accordance with the principles of this Code of Ethics and the internal procedures must be done in writing and in compliance with the hierarchical structure. In any case, the selection must be performed exclusively based on objective parameters such as quality, convenience, price, capacity, efficiency and compliance with current Cantonal, Federal and European regulations relating to supplies for in-house companies.

In commercial transactions, particular caution is required when receiving and spending coins, banknotes, credit instruments, and valuables in general to avoid the risk of placing counterfeit or altered valuables among the public.

4.5 - INTELLECTUAL PROPERTY

Anyone who occupies a managerial, technical, designing, product planning, or programming role or carries out any other professional task gives Digital Techne rights on any possible idea, invention, software and documentation that he/she may have developed, whether this falls within the sphere of present or future activities of the Company, or arises from or has been suggested by his/her activity in Digital Techne.

Following current regulations, the agreement can be implemented regardless of where and when (whether during or outside working hours) the idea or invention was created and/or developed. Such creation and/or development must be reported to Digital Techne, and the property must be protected like any other information owned exclusively by the Company.

4.6 - ACCOUNTING TRANSPARENCY

Truthfulness, accuracy, completeness and clarity of information are the conditions needed to enable a transparent accounting activity and constitute a fundamental value for Digital Techne, also to guarantee business partners and third parties the possibility of having a clear picture of the Company's economic, asset and financial situation.

For this value to be respected, the documentation that must be registered for accounting purposes must be complete, transparent, truthful, accurate, valid, and kept on record for any appropriate verification. In the case of economic or asset elements based on evaluations, the relevant registration must be completed in compliance with criteria of good sense and caution by clearly illustrating in the related documentation the criteria used to determine the asset's value. Whoever is aware of possible omissions, forgery, irregularities in the bookkeeping and record-keeping, or any violations of the principles established by the Code of Ethics and the specific protocols must promptly report them to the Supervisory Authorities. Said violations damage the trust relationship with the Company; they become important from a disciplinary point of view and will be sanctioned adequately.

5 - VIOLATION OF THE CODE OF ETHICS AND SANCTION SYSTEM

5.1 - REPORTING VIOLATIONS

Directors, managers and employees must be vigilant and careful about situations that could constitute a violation of this Code or of laws, regulations and rules in force.

In case a director, manager or employee is aware of a violation, or he/she suspects one, he/she must immediately report it to his direct superior who will promptly inform the Supervisory Authorities. In case of any uneasiness or difficulties in reporting the matter to an immediate superior or if one thinks he/she has not dealt with the situation in the right way, the director, manager or employee must address it directly to the Supervisory Authorities. All these communications will be treated with the utmost discretion and will remain, as much as possible, reserved.

The Company does not allow retaliation of any kind against directors, managers or employees for reporting occurring or suspected violations in good faith. However, anyone deliberately forwarding a false report about reprehensible behaviour will face disciplinary action.

5.2 - INVESTIGATIONS

Allegations of violations give rise to an immediate investigation by the Supervisory Authorities. It is essential that the person reporting the violation does not conduct investigations on his/her own. Directors, managers and employees must ensure their full cooperation in internal investigations aimed at verifying a potential or suspected violation.

5.3 - MEASURES

The Board of Directors establishes that the General Manager, after hearing the “Committee for personnel policies and professional advice”, will define which actions need to be undertaken in the event of a violation of this Code.

Such actions must aim responsibly to discourage transgressions and promote responsibility and compliance with this Code. To determine which appropriate actions are to be undertaken in each individual case, the General Manager will have to take into account all the information available, including the nature and gravity of the violation, if the violation is due to an isolated episode or has been repeated over time, if the violation appears intentional or involuntary, if the individual in question has been previously informed about the correct behaviour he/she should carry out and if the same individual committed other violations in the past.

Any violation of this Code may result in the application of disciplinary measures to be determined based on the severity of the breach itself.

Even directors, managers and employees who are aware of a violation and do not act promptly to report it or correct it, and the directors, managers and employees who order or approve of any violations will be subject to disciplinary measures as well.

Furthermore, some violations of this Code constitute a crime, and the director, manager or employee guilty of them may be exposed to civil or criminal liability.

6 - APPENDIX A

6.1 - INTERPRETING AND REPORTING VIOLATIONS

For any questions relating to specific rules or for any clarifications in the Code of Ethics, employees are invited to contact the Head of Human Resources and Training.

If an employee wishes to report a violation (or alleged violation) of the Code of Ethics, he/she must contact his direct superior.

If reporting fails, or the employee feels uncomfortable in contacting his direct superior to address it, the employee will report to the Supervisory Authority.

If a third party wishes to report a violation (or alleged violation) of the Code of Ethics, it must contact the Supervisory Authority.

Lastly, the Directors will have to address the President of the Board of Directors Administration respectively. In all cases of violation of the Code of Ethics, the Supervisory Authority initiating the necessary checks must be informed, and the Supervisory Authority shall inform the Board of Directors.