

SUSTAINABLE LEATHER®

**DANI**



Rev 5 – 31.07.2025

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# 01

## Code of Ethics DANI S.p.A.

### 1.1. INTRODUCTION

This Code of Ethics (hereinafter also referred to as “the Code”) defines the *values* that the Company is inspired by in pursuing its mission, both with respect to internal and external stakeholders. DANI S.p.A. has always been committed to upholding the highest ethical and moral values, based on the principles of equality, impartiality, honesty, transparency, fairness, good faith, and compliance with the law.

For many years, DANI S.p.A. has been operating in the leather tanning sector, offering high-quality leather. Its corporate policy is based on the principle of *socio-environmental sustainability*, which rests, on the one hand, on social responsibility and, on the other hand, on the proper use of environmental resources. In particular, with reference to the former, DANI S.p.A. is committed to enhancing training as a tool to promote continuous *personal* and *professional growth*. The Company believes that the adoption of this Code represents a fundamental step to guarantee reputation and reliability in business conduct.

### 1.2. SCOPE OF APPLICATION

The Code of Ethics applies to the directors, employees, and all those who act on behalf of DANI S.p.A. by virtue of a contractual relationship (this category includes, for example, external collaborators and suppliers). These individuals therefore undertake to respect the values set forth therein and to conform to them in the fulfillment of their duties.



# 02

## Fundamental Values

### 2.1. HUMAN RIGHTS

Respect for the inviolable rights of the individual is an essential value. For this reason, DANI S.p.A. *promotes* and *defends* these rights in every area of its activities and recognizes the universal principles of the *UN Global Compact* as fundamental principles of an “ethical” enterprise. The ten principles related to human rights, labor, the environment, and the fight against corruption are derived from:

- The Universal Declaration of Human Rights;
- The International Labour Organization Declaration on Fundamental Principles and Rights at Work;
- The Rio Declaration on Environment and Development;
- The United Nations Convention against Corruption.

### 2.2. LEGALITY

DANI S.p.A. complies with all applicable local, national, and international laws and regulations governing the organization. To ensure adherence to this principle, the Company has adopted an organizational, management, and control model aimed at *preventing* the commission of *unlawful acts* and at fostering the establishment of business relationships with parties that conduct their activities lawfully and with legitimately sourced capital

### 2.3. HONESTY

This principle underpins the reliability and credibility of the company. Within the scope of this principle also lies the need to always uphold the *ideals* of *impartiality* and *independence* in the company's interactions with the particular interests of individual employees, shareholders, and third parties. Corollaries of this principle are the corresponding values of transparency in information and fairness.

### 2.4. TRANSPARENCY

It constitutes a central element of *corporate reliability* and requires that both internal management and external communications be conducted in a clear and verifiable manner. Furthermore, communications must be as timely and understandable as possible, as well as truthful.

### 2.5. FAIRNESS

The Company ensures that, in the performance of their duties, all recipients of the Code adhere to the *principles* of *fairness*, *cooperation*, mutual *respect*, and *loyalty*. In particular, employees are required to conduct themselves properly, avoiding any pursuit of unlawful objectives. Under no circumstances may the interest or advantage of the Company induce and/or justify dishonest behavior.

### 2.6. CONFLICTS OF INTEREST

In carrying out their respective duties, directors, employees, and collaborators pursue the *objectives* and general *interests* of the *Company*. They promptly inform their superiors or the Company bodies of any situations or activities in which they may have interests that conflict with those of DANI S.p.A., as well as in any other case where significant grounds of appropriateness arise. Within the organization, a conflict of interest is defined as the discrepancy between an individual's interest and that of the company, occurring when conduct may benefit the person acting—directly or through a close relative or any related third party—to the detriment of the Company's interests. With reference to the specific case of gifts, only those falling within the scope of business or courtesy relationships are permitted. In line with this principle, DANI S.p.A. also establishes, with regard to gifts given externally, that no gifts should be made to third parties that exceeded standard business or courtesy practices.

### 2.7. FIGHT AGAINST CORRUPTION

DANI S.p.A. *rejects corruption* as a means of conducting business. Therefore, under no circumstances is it permitted to bribe or even attempt to bribe public office holders, public officials, representatives of public services, or private individuals. In particular, no one may offer, promise, or give money or other benefits in order to obtain advantages for the Company and/or for themselves. Furthermore, no one may request or induce others to offer money or other benefits in order to perform their duties.

### 2.8. FREE COMPETITION

A fair and loyal competition is a fundamental element for the development of business activities. For this reason, DANI S.p.A. respects the applicable *antitrust regulations* and operates by using lawful means, adhering to market rules and concluded contracts, as well as by offering better products without harming and/or denigrating competitors. The information provided to customers is clear, accurate, and truthful; misleading advertising, unfair comparisons, or slavish imitation of competitors' products are not tolerated. DANI S.p.A.:

- (i) respects the intellectual property rights of third parties, avoiding the unauthorized copying or use of trademarks, patents, or other protected works;
- (ii) treats customers and suppliers fairly and without discrimination, avoiding practices that could favor some over others. In particular, DANI S.p.A. adopts specific procedures to transparently and impartially assess the reliability and expertise of each supplier, as well as the value of their offers.

# 02

## Fundamental Values

### 2.9. SOCIAL RESPONSIBILITY

The ideal of responsibility requires that DANI S.p.A. remains fully aware of the consequences of every action taken and every decision made, with particular regard to the **impact**—also projected over time—that these may have **on the environment, employees, local communities, and suppliers**. Therefore, DANI S.p.A. adopts fair labor practices, avoids discrimination, and ensures transparency throughout the supply chain.

### 2.10. RESPECT FOR THE ENVIRONMENT

As already mentioned in the context of social responsibility, DANI S.p.A. places particular attention on the external environment, also considering the nature of its production activities. Therefore, DANI S.p.A. is committed to **respecting and protecting the environment** through the adoption of best practices that reduce the impact of production, promote recycling, energy efficiency, and the preservation of natural resources for future generations.

### 2.11. CONFIDENTIALITY

All information and data in the possession of DANI S.p.A. are handled according to the principle of confidentiality. The Company adopts every necessary measure to ensure that the processing of **data** and **information** complies with applicable legal and regulatory provisions and, in any case, guarantees the confidentiality of such data and information according to the legitimate expectations of the interested parties.

### 2.12. RESPECT FOR WORKERS' RIGHTS, FOR BOTH MEN AND WOMEN

DANI S.p.A. guarantees compliance with current employment legislation, including the National Collective Labor Agreement for employees in the tanning industry. In particular, to safeguard minors, the Company has a policy of employing only individuals who have reached the age of eighteen. DANI S.p.A. respects the right of all personnel to form and join freely chosen trade union associations and to carry out trade union activities within the workplace without engaging in discriminatory behavior. Consequently, DANI S.p.A. undertakes to respect the activities of trade unions and to engage in dialogue with them. The Company is committed to ensuring working hours that facilitate a balance between work and private life, offering employees flexible working hours compatible with business needs.

### 2.13. EQUITY, DIVERSITY, INCLUSION

DANI S.p.A.:

- (i) respects every individual in their physical and moral integrity;
- (ii) fosters the enhancement and professional growth of people through the development of skills, corporate culture, and employability;
- (iii) promotes continuous training in order to guarantee and support the career development of employees;
- (iv) avoids any form of discrimination based on age, gender, health, religion, nationality, political affiliation, trade union membership, or sexual orientation in all aspects of the employment relationship, including hiring, determination of remuneration, access to training, promotions, and termination of employment for any cause;
- (v) encourages the use within the company of language that respects the dignity, identity, and individual characteristics of every person, avoiding stereotypes, prejudices, and discrimination based on gender, sexual orientation, ethnic origin, or functional diversity;
- (vi) promotes continuous and structured social dialogue through workers' representatives with the aim of establishing constructive relationships.

### 2.14. HEALTH AND SAFETY

DANI S.p.A. is committed to ensuring a safe and healthy work environment, also by promoting a culture of health and safety based on the best scientific evidence and up-to-date knowledge, intervening to make the prevention of accidents and occupational diseases increasingly effective.



# 03

## Observance of the Code of Ethics

Compliance with the provisions of this Code constitutes an essential part:

- (a) of the contractual obligations of employees pursuant to and for the purposes of Article 2104 of the Italian Civil Code;
- (b) of the contractual obligations assumed by external collaborators and the Company's suppliers, with all related consequences in the event of conduct that violates the principles set forth herein.

Anyone who becomes aware of alleged violations of the Code of Ethics may use the dedicated internal reporting channel, available at the following link: <https://whistledani.gruppodani.com/#/>.



# 04 Approval

This Code of Ethics was adopted by the Board of Directors of DANI S.p.A. by resolution dated 31.07.2025