

CODE OF ETHICS

Metallurgica Frigerio pursues objectives consistent with the development of the community and the environmental context in which it operates. This commitment is considered an inseparable corollary of the competitive advantage pursued by a for-profit company and is based on the awareness that community satisfaction represents both one of Metallurgica Frigerio's objectives and a source of competitive advantage.

All relationships with local, national, and international public institutions in connection with ordinary administrative activities are guided by principles of transparency and fairness, avoiding any form of collusive conduct. In order to ensure maximum clarity in such relationships, contacts with institutional stakeholders shall take place exclusively through representatives who have received an explicit mandate from the legal representative of Metallurgica Frigerio.

Any person who becomes aware of, or reasonably suspects, the existence of a violation of this Code, applicable laws, or company procedures has a duty to promptly inform the Organization.

Reports must be submitted in writing and may also be made anonymously. Metallurgica Frigerio adopts appropriate measures to protect whistleblowers from any form of retaliation, defined as any act that may result in discrimination or adverse treatment (for example, termination of relationships with partners, suppliers, or consultants, or the denial of promotions to employees). To this end, the confidentiality of the whistleblower's identity is ensured, without prejudice to mandatory legal obligations.

Reports may be submitted through secure access to the whistleblowing channel.