

CORPORATE POLICY PACKAGE AND CODE OF CONDUCT

ATM CONSULTING SOC. COOP.

INSTITUTIONAL PREAMBLE AND COOPERATIVE VALUES

Our Cooperative operates at the heart of the rural economy, providing specialized consulting, technical, and administrative services to agricultural, agri-food, and local businesses, as well as technology transfer and innovation services. It also operates within the sphere of European cooperation.

This document defines the rules and principles guiding our daily operations, combining technical professionalism with the historic values of cooperation: mutuality, solidarity, equity, transparency, and sustainability.

These policies apply to all worker-members, employees, collaborators, and consultants, whether working at our offices or carrying out activities and site visits directly in the field at client companies.

1. CODE OF ETHICS AND CONDUCT

1.1 Fundamental Principles

- **Integrity and Legality:** Ensuring the utmost transparency, fairness, and compliance with regulations in every operation, advisory service, or management of rural financing applications (e.g., RDP, European projects).
- **Focus on Members and Professionalism:** Promoting the development of skills and knowledge while fostering mutual exchange.
- **Environmental Sustainability:** Encouraging and promoting—within the scope of advisory activities—agricultural and management practices that are eco-friendly and respectful of the ecosystem.

1.2 Conflict of Interest and Gifts Policy

- **Conflict Management:** All personnel must avoid situations where a conflict might arise between personal interests (or those of family members) and the interests of the Cooperative or the clients served (e.g., favoring specific suppliers of goods or services for private gain).
- **Gifts Policy:** It is prohibited to accept, solicit, or offer gifts, benefits, or advantages with a commercial value exceeding €50 that could be interpreted as a means to influence professional impartiality and objectivity.

1.3 Financial Transparency

- **Accounting Transparency:** Every transaction, financial statement, and expense report must be truthful, accurate, verifiable, and supported by appropriate tax documentation.
 - **Corporate Integrity:** Relationships with clients and suppliers are based on transparent pricing, intellectual honesty, and a strict prohibition against deceptive practices.
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2. CODE AGAINST HARASSMENT AND DISCRIMINATION

The Cooperative is committed to ensuring a peaceful, safe, and dignified work environment for everyone, rejecting any form of discrimination, violence, or harassment—whether physical, verbal, or psychological.

2.1 Definitions and Zero Tolerance

- **Sexual Harassment:** Any unwanted behavior of a sexual nature—expressed verbally, non-verbally, or physically—that offends dignity or creates an intimidating, hostile, or degrading atmosphere.
- **Verbal and Psychological Harassment:** Innuendo, offensive gender-based jokes, inappropriate comments regarding the body, mobbing, isolation, or bullying behavior, including incidents occurring during off-site services or business travel.
- **Discrimination:** Any disparity in treatment, access to employment, or career advancement based on gender, sexual orientation, ethnicity, religion, age, disability, marital status, or political opinions.

2.2 Reporting Channels (Whistleblowing)

Anyone who experiences or witnesses harassment or discrimination has the right and the duty to report it promptly through internal channels:

1. **Email Channel:** By writing directly to the email address of the GAP manager.

2.3 Guarantee of Non-Retaliation and Confidentiality

- **Absolute Confidentiality:** The identity of the person making the report and all details that emerge are kept strictly confidential throughout the investigation process.
- **Protection against Retaliation:** Any form of retaliation, penalization, demotion, or workplace isolation directed at someone who submits a report in good faith is prohibited and strictly punished.

2.4 Disciplinary

Confirmed violations will be penalized in proportion to the severity of the infraction, in full compliance with the applicable National Collective Labour Agreement (CCNL). Sanctions range from a written reprimand and temporary suspension from work and pay to dismissal for just cause or—in the case of worker-members—a proposal for expulsion from the Cooperative's

membership.

3. HUMAN RESOURCES AND RURAL WORK ORGANIZATION

Given the dynamic nature of the services provided—which encompass both office-based and field-based activities—the organization requires flexibility and a high level of coordination.

3.1 Working Hours, Attendance, and Fieldwork

- **Activity Tracking:** Working hours are governed by the individual employment contract and the relevant National Collective Labour Agreement (CCNL).
- **Absence Planning:** Requests for annual leave and other time off (such as ROL—hours off in lieu) must be submitted at least 10 days in advance, barring emergencies, to avoid disrupting services linked to the agricultural sector's seasonality and deadlines.

3.2 Remote Work and the Right to Disconnect

- **Remote Work:** Remote work is governed by specific agreements that include mandatory availability windows (e.g., 09:00–13:00 and 14:00–18:00).
- **Right to Disconnect:** Outside of standard working hours or agreed availability windows, employees have the right not to respond to emails, messages, or phone calls; exercising this right will not result in negative performance evaluations or disciplinary action.

3.3 Business Travel and Expense Reimbursement

- **Authorization:** Operational travel within the territory is permitted subject to prior planning and authorization by the Managing Director (AD).
- **Expense Documentation:** For authorized business trips, mileage reimbursements (calculated based on ACI tables for the use of personal vehicles) and expenses for meals and accommodation are paid out only upon presentation of valid fiscal receipts, in compliance with established company limits.

4. IT SECURITY, PRIVACY (GDPR), AND USE OF ASSETS

4.1 IT Security in the Office and in the Field

- **Access Protection:** PCs, tablets, and portable devices used for work or for processing company data must be protected by complex passwords, updated every 90 days.
- **Authorized Software:** It is strictly prohibited to install programs, applications, or extensions that have not been explicitly authorized by the Cooperative's CEO.

4.2 Personal Data Protection

- **Data Confidentiality:** Agricultural, financial, land registry, and personal data regarding client businesses are strictly confidential. No data may be disclosed or transferred to third parties without the explicit written consent of the data subject, in full compliance with the GDPR.
- **Hardware Security:** Company devices must never be left unattended, particularly during site visits or inside vehicles.

4.3 Care of Company Assets

- **Proper Use:** Provided equipment is intended exclusively for professional use and must be maintained and used with the utmost care.