

JAPANPARTS s.r.l.

We Supply the World



CODE OF ETHICS

Approved by the Board of Directors on 16/06/2025

CODE OF ETHICS

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1. PREMISE

➤ Objectives of the Code of Ethics.

The mission of Japanparts S.r.l. (hereinafter Japanparts or the Company) is to provide its customers with high quality services, operating, within the framework of the strategies outlined and in partnership with its suppliers, for the development of the business and the commitment to the most efficient and environmentally friendly and safety technologies.

Through these activities, Japanparts intends to:

- Create ValueThe municipalities for its members and develop the company in the long term;
 - contribute to the well-being and professional growth of employees and collaborators;
 - to transfer elements of innovation and economic and civil progress to the Community;
- in full compliance with the primary values of the company, i.e. ethics and legality.

Moral integrity is a constant duty of all those who work for Japanparts and characterizes the behavior of its entire organization.

To this end, this Code of Ethics (or Code of Conduct) has been drawn up, in line with the organizational model pursuant to Legislative Decree 231/2001, to ensure that Japanparts' fundamental ethical values are clearly defined and constitute the basic element of the corporate culture, as well as the standard of conduct of all Recipients in the conduct of business and their activities.

➤ Structure of the Code of Ethics and scope of application.

The Code of Ethics consists of three parts:

- ethical principles;
- The Rules of Conduct;
- The Implementation Rules.

The Code of Ethics applies to all Japanparts activities and is binding for the conduct of the Recipients (hereinafter Collaborators) and more precisely of the directors, employees, internal collaborators and representatives/attorneys.

Japanparts undertakes to require that the principles of the Code of Ethics are also observed by all those (partners, suppliers, customers, external collaborators, consultants) with whom it enters into a contract in relation to the pursuit of its objectives.

In particular, Japanparts - aware of the influence, even indirect, that its activities can have on the conditions, economic and social development and general well-being of the community - intends to direct its action and investments in respect of the context in which it finds itself.

FIRST PART

2. ETHICAL PRINCIPLES

2.1. Ethics in the conduct of business and business activities

- **Legality** - Japanparts recognizes as an essential principle the respect of laws and regulations in force in all the countries in which it operates, thus basing its activity on compliance with the legislation and all the regulations in force, as well as the principles and procedures preordained for this purpose. All Collaborators are therefore required to comply with current regulations and internal company rules, applying them with rectitude and fairness.
- **Integrity** - In its relations with third parties, Japanparts undertakes to act in a correct and transparent manner, avoiding misleading information and behaviour that takes unfair advantage of others' positions of weakness or lack of knowledge. Japanparts, in the search for maximizing its economic and financial results, is committed to establishing correct business relationships with third parties and suppliers, lasting relationships with customers and adequate recognition of the contribution of its Collaborators.
- **Loyalty** - Relations with the outside world, relations with one's Collaborators, and those between the latter must be based on the utmost loyalty, which consists in fidelity to one's word and agreements, in acting with a sense of responsibility, in the enhancement and protection of the company's assets and in the application of an attitude of complete good faith in every activity or decision.
- **Honesty and fairness** - Honesty is the fundamental principle for all Japanparts activities, characterizes its initiatives, its reports and its communications and constitutes an essential element of management. In carrying out activities and relationships of any type and nature, Collaborators are required to comply with the laws in force with the utmost diligence and rigor with an honest and correct line of conduct. Under no circumstances can the alleged pursuit of the interest or advantage for the company justify a non-compliant action. All the actions of the Collaborators must be carried out guaranteeing correctness, honesty, avoiding in any way the illegality, not only when it is obvious, but also when it is expressed with illegitimate acts or with undue advantages.
- **Respect for the dignity of people** – Japanparts respects people's fundamental rights by protecting their moral integrity and ensuring equal opportunities. In both internal and external relations, behaviors that have a discriminatory content based on political and trade union options, religion, race, nationality, age, sex, sexual orientation, state of health and in general any intimate characteristic of the human person are not allowed. Japanparts strives to ensure that, within the scope of its activities, the rights provided for by the "Declaration of Human Rights" are guaranteed in the various places where it operates.
- **Transparency** - Japanparts considers the truthfulness, completeness and accuracy of the information that is provided both inside and outside the Company to be essential for the conduct of its business and for the life of the company.
- **Relations with control bodies** - Relations with control bodies are based on principles of transparency, completeness, truthfulness and correctness of information.
- **Quality of services** - Japanparts orients its business to the satisfaction and protection of its customers as well as to the appreciation of the community in which it operates.
- **Market freedom** - Japanparts conforms its activity to the safeguarding of the principles of fair competition and market freedom.

2.2 Work ethics and protection and enhancement of collaborators

- **Value of employees** - Japanparts employees are an indispensable factor in the success of the company. For this reason, Japanparts protects and promotes the value of its Collaborators in order to maximize their degree of satisfaction and increase their wealth of skills. Therefore, in the management of relationships that imply the establishment of hierarchical relationships, Japanparts requires that authority be exercised with fairness and correctness, prohibiting any behavior that may in any way harm the personal dignity and professionalism of the collaborator.
- **Commitment to improvement** – Collaborators are committed to Japanparts to give the best of their professional skills and to continuously improve them with the tools offered by the company.
- **Confidentiality** – Collaborators undertake to treat any information obtained in relation to the performance of the work activity as confidential and, therefore, not to disclose it except within the limits of the use of such information for the performance of the activity and in compliance with the principle of transparency. External communication of confidential information is carried out under the control of the relevant functions.
- **Absence of conflict of interest** – Collaborators ensure that every business decision is taken in the interest of the Company and the Group to which they belong and must, therefore, avoid any situation of conflict of interest between personal activities and duties held in the Company that could affect their independence of judgment and choice.
- **Safety, health protection and working conditions** – Japanparts considers that motivated and professionally excellent people are the strategic and fundamental lever to compete and develop in its business. To this end, Japanparts promotes working conditions and environments that protect people's psychophysical integrity and encourage proactiveness, creativity, active participation, the ability to work in a team and the assumption of responsibility. Japanparts deeply believes in the importance of ensuring a work environment in which every human being enjoys conditions of absolute dignity and respect. Therefore, it puts in place all the necessary measures so that no discrimination or conditioning is ever implemented. Japanparts guarantees the physical and moral integrity of its employees, working conditions that respect individual dignity and safe and healthy working environments, in full compliance with current legislation on the prevention of accidents at work and the protection of workers. Japanparts carries out its activities under technical, organizational and economic conditions such as to ensure adequate accident prevention and a healthy and safe working environment. Japanparts is committed to spreading and consolidating a culture of safety at work among all its employees, developing awareness of risks and promoting responsible behavior by all employees.
- **Professional development** – Japanparts is committed to providing Collaborators with adequate tools and opportunities for professional growth.

2.3. Commitment to sustainable development

For Japanparts, environmental protection is a fundamental value of the community and is compatible with business development. Japanparts, therefore, is committed to operating in compliance with current regulations, applying the available technologies, to promote and plan a development of its activities aimed at enhancing natural resources, preserving the environment for future generations and promoting initiatives for widespread environmental protection.

SECOND PART

Without prejudice to the ethical principles set out in the first part, the Rules are illustrated below, which are intended to indicate the conduct to be adopted in the performance of the various company activities, in order to comply with the contents of the aforementioned principles.

3. Relations with public institutions and companies

Relations with the Public Administration are based on the utmost legality and fairness. In particular, Japanparts maintains the necessary relationships, in compliance with the roles and functions assigned, in a spirit of maximum collaboration with the State Administrations, the Regions and other Local Authorities, in Italy or in other countries.

Relations with representatives of public institutions are carried out in compliance with the strictest compliance with the provisions of the law and internal regulations and may not in any way compromise the integrity and reputation of the Company.

No Collaborator must promise or pay sums, promise or grant goods in kind or other benefits to public officials in a personal capacity, with the aim of promoting or favoring the interests of Japanparts, even as a result of unlawful pressure; likewise, no Collaborator may circumvent the aforementioned provisions by resorting to different forms of aid or contributions which, in the guise of assignments, consultancy, etc., have the same purposes as those prohibited above.

The offer of gifts, gifts and other forms of benefits must take place in accordance with the provisions of the Company Regulations that govern institutional/business relations and from normal customs on the occasion, for example, of major holidays or events. In general, the gifts offered must not be aimed at obtaining preferential treatment for the Company that involves the violation of legal regulations or the occurrence of situations in contrast with the provisions contained in this Code of Ethics. The purpose of the gifts must be to promote the image and reputation of Japanparts and be part of the normal institutional, commercial or courtesy practices: they are to be included, for example, in the company practice relating to institutional/corporate relations, among other things, donations for events/occasions/anniversaries/holidays.

4. Principles of conduct to be observed in relations with private companies

Japanparts promotes the development of the economic sectors involved or represented in its initiatives.

When conducting business relationships with private companies, Collaborators must act according to the principles of professional correctness, efficiency and effectiveness.

In particular, they are required, in addition to what has been said above with regard to relations with Public Institutions, to provide the interlocutors with all the information necessary to make an informed assessment of the subject of the negotiations and to select the counterparties according to criteria of reliability, professionalism and ethics of the same.

Japanparts aspires to meet the best and legitimate expectations of its customers by providing them with quality services/products in compliance with the rules put in place to protect competition and the market. In the context of customer relations, all Japanparts Collaborators are committed to:

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- apply internal procedures for managing relationships with customers in order to achieve the objective of developing and maintaining favorable and lasting relationships with them;
- not arbitrarily discriminate against clients or seek to unduly exploit positions of strength to their disadvantage;
- operate within the framework of the laws and regulations in force;
- to comply with the commitments and obligations made towards customers;
- adopt a style of behavior towards customers based on efficiency, collaboration and courtesy;
- provide accurate, complete and truthful information so as to allow the customer to make an informed decision;
- To adhere to truthfulness in advertising or other communications;
- require customers to comply with the principles of this Code of Ethics;
- promptly report to their superior or to the Supervisory Board any behaviour of a customer that appears to be contrary to the principles of the Code of Ethics.

5. Principles of conduct to be observed in relations with partners

The complexity of the business increasingly requires participation in initiatives jointly with other subjects. This is implemented both through the establishment of joint ventures together with one or more partners, and through the acquisition of shareholdings in companies where there are other partners. In developing these initiatives, all Japanparts Collaborators must comply with the principles contained in this Code of Ethics. In particular, they must:

- establish relationships only with partners or other partners who enjoy a reputable reputation, who are engaged only in lawful activities and who are inspired by ethical principles comparable to those of Japanparts;
- ensure that the joint venture or investee company operates in line with the Code of Ethics;
- ensure the transparency of agreements and avoid the signing of agreements or shrewd secrets contrary to the law;
- maintain frank, open and collaborative relationships with partners;
- promptly report to their superior or to the Supervisory Body (if appointed) any conduct by the investee company, the joint venture, a partner or a shareholder that appears contrary to the principles of the Code of Ethics.

6. Principles of conduct to be observed in relations with suppliers

Suppliers play a key role in improving Japanparts' overall competitiveness. Therefore, the suppliers who have the best characteristics in terms of quality, innovation, cost, service, continuity are selected. Japanparts Collaborators are required to select suppliers according to company procedures and taking into account the principles of the Code of Ethics; they are encouraged to create and maintain transparent and collaborative relationships with suppliers, as well as to always act in the best interests of the Company.

In particular, Collaborators, especially those involved in these processes, must:

- observe the internal procedures for the selection and management of relationships with suppliers;
- operate in absolute compliance with the laws and regulations in force;

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- to ensure that relations with suppliers are carried out in absolute compliance with the principles of transparency, objectivity, loyalty, honesty and fairness;
- verify and monitor the possession of the necessary requisites of integrity, commercial and professional reliability of the Suppliers (also by requesting specific declarations by the Supplier that they do not have criminal proceedings for crimes referred to in Legislative Decree 231/2001 against them);
- apply the conditions provided for in the contract;
- maintain a frank and open dialogue with suppliers, in line with the best commercial practices;
- not to receive and not to claim, directly or indirectly, compensation of any kind, economic advantages or other benefits from a private person and/or the entity directly or indirectly represented by him that: i) exceed a modest value and the limits of reasonable courtesy practices provided for by company procedures and, in any case, ii) are likely to be interpreted as aimed at unduly influencing the relationship between the Company and the aforementioned subject and/or the entity directly or indirectly represented by him, regardless of the purpose of pursuing, even exclusively, the interest or advantage of the Company;
- require suppliers to comply with the principles of this Code of Ethics with the commitment to observe them in the context of relations with Japanparts and not to engage in any conduct that induces the company or collaborators in any way to violate these principles;
- promptly report to their superior or to the Supervisory Body any conduct of a supplier that appears to be contrary to the principles of the Code of Ethics.

The Company selects only suppliers who are attentive to promoting policies that respect workers' rights, human rights, animals and the environment, and this process is based on the principles of impartiality, fairness and quality. All suppliers who establish a relationship with Japanparts are required to comply with a "Supplier Code of Conduct" within which all the principles that must inspire their work and that of any sub-suppliers to which they may resort are recalled.

All Japanparts suppliers will be required to comply with the principles of the Code of Ethics in their relations with the company: in order to ensure knowledge and information of the aforementioned principles, Japanparts includes specific clauses in the contracts stipulated with third-party suppliers of goods, services, professional assignments or consultancy to comply with the dictates of the Code of Ethics. In particular, these clauses provide:

- specific indication of acknowledgment and observance by third parties of the principles and rules of conduct provided for in the Code of Ethics;
- the attribution to Japanparts the right to terminate the contract and/or to suspend the supplier from the relevant register or to exclude him from the comparison procedures in place in the event of violation of one of the rules provided for in the Code of Ethics.

7. Principles of conduct to be observed in relations with other interlocutors

7.1. Relations with political parties, trade unions and bodies/associations

Japanparts refrains from any form of undue pressure, direct or indirect, on political or trade union representatives, even through its Collaborators or consultants in any other capacity. Collaborators may not engage in political activity during working hours or use company goods or equipment for this purpose; they must also clarify that any political opinions they express to third parties are strictly personal, therefore not representing the opinion and orientation of the company.

In relations with other associations with interests (e.g. trade associations, territorial organizations, environmentalists, etc.) no Collaborator must promise or pay sums, promise or grant or receive goods in kind or other benefits in a personal capacity to promote or favor the interests of the company.

Japanparts can adhere, in the context of autonomous evaluation, to requests for contributions limited to proposals from institutions, bodies and/or non-profit associations, or that are of considerable institutional, cultural or charitable value.

In any case, in choosing the proposals to join, Japanparts pays particular attention to any situations of possible conflict of interest.

7.2 Relations with the community

Japanparts is aware of the economic, social and territorial impact generated by its business. It therefore recognises the importance of social acceptance of the communities in which it operates and aims to make its investments by paying attention to the environment, the landscape and the interests of local and national communities, limiting their impact on the territory where possible.

The Company may provide contributions and sponsorships to support initiatives proposed by institutions, public and private bodies, by non-profit associations duly established in accordance with the law and which promote the ethical principles of the company. Sponsorships and contributions may concern events and initiatives of an institutional, social, political, cultural, sporting and artistic nature and may also be aimed at carrying out studies, research, conferences and seminars, concerning issues of general or specific interest for society. Where possible, Japanparts can collaborate in the preparation of such events and activities to ensure the quality level. In selecting the initiatives to be supported, Japanparts makes independent evaluations in compliance with the principle of legality.

7.3 Relations with the mass media and social media

Japanparts recognizes the media as having a fundamental role in the information transfer process. For this reason, it manages relations with its interlocutors inspired by the principle of transparency and undertakes to constantly inform all the actors involved, directly or indirectly, in its activities. In addition to regularly publishing the financial statements in accordance with the law, Japanparts undertakes to make public, with its own tools or through the dissemination of information to the media, information useful for understanding the activities carried out and the future plans of the company.

Due to the sensitivity of this task, the communication and dissemination of news relating to the company's work is reserved exclusively for the competent functions. Collaborators must also refrain from spreading false or misleading news that may mislead the outside community.

Japanparts, aware that the use of social media (or social networks) has become an important communication tool and can be a factor in business development, hopes for the optimization of the opportunities deriving from these new technological platforms, but commits all its people, at any level, to minimize the potential risks that may derive from improper use, careless or unaware of them.

For this reason, Japanparts recognizes its Collaborators' right to use social media, but, for its part, reserves the right to hold its Collaborators responsible for any economic or reputational damage resulting from improper use of social media, both inside and outside working hours, contrary to the Code of Ethics or company rules.

Collaborators, except in cases of activities carried out for the assigned company role or with specific authorisation from the competent company structure, are not allowed:

- discuss topics involving confidential company information;
- publish or disseminate documents, photos, videos, images and any other material owned by the Company or related to the company's activities.

8. Employee management policies

Japanparts promotes and pays attention to the professional and personal growth of its employees. In accordance with the ethical principles that inform its activity, Japanparts protects the physical and moral integrity of its employees, guaranteeing them working conditions that respect the dignity of the person.

In the context of the employment relationship, relations between employees, at all levels of responsibility in the company organization, will be based on mutual fairness, respect and education.

In harmony with the dignity of employees, superiors will base their relations with employees on the utmost fairness and respect.

Japanparts does not allow behaviors offensive to the dignity of others in the workplace in general and, especially, if motivated by reasons of race, ethnicity, sexual preference, age, religious faith, social class, political opinions, state of health, or any other reason of a discriminatory nature.

Japanparts requires that no harassment be given rise in internal and external employment relationships, meaning as such:

- the creation of an intimidating, hostile or isolating work environment towards individuals or groups of workers;
- unjustified interference with the performance of the work of others;
- the obstacle to the individual job prospects of others for mere reasons of personal competitiveness.

Japanparts does not and does not tolerate sexual harassment, meaning as such:

- the subordination of determinations of relevance to the recipient's working life to the acceptance of sexual favors;
- proposals for private interpersonal relationships, conducted despite an express or reasonably evident dislike, which have the capacity, in relation to the specificity of the situation, to disturb the serenity of the recipient with objective implications on his or her work expression.

Japanparts does not tolerate violent, threatening, psychological abuse or harmful behavior in the workplace that is harmful to the physical and moral sphere of others.

It prepares a receptive working environment, stimulating the proposal of the professional contributions of individuals and strives to involve people in sharing objectives and assuming responsibilities consistent with the roles held.

The policies for the selection, remuneration and training of employees are inspired by criteria of professionalism, competence and merit, rejecting any type of discrimination or pressure of any origin aimed at favouring the assumption or assignment of tasks for the benefit of persons or subjects outside their own free choices.

Based on the same principle, Japanparts expects management, employees and collaborators to act impartially, avoiding any unequal treatment, and to strive to maintain an internal climate that respects individual dignity and personality.

Recruitment takes place in full compliance with all legal and contractual regulations and internal procedures, facilitating the integration of the worker into the work environment.

Each Collaborator is responsible for the protection of the resources entrusted to him and has the duty to promptly inform the structures in charge of any threats or events harmful to Japanparts. In particular, the Collaborator must:

- work diligently to protect company assets through responsible behavior;
- avoid improper use of company assets that may cause damage or danger to the company;
- not to send threatening or abusive e-mail messages, not to resort to low-level language, not to express inappropriate or undesirable comments with respect to normal behavior, which may cause offense to the person and/or damage to the image of Japanparts;
- avoid spamming or "chain letters" that can generate data/information/process traffic within the company telematic network such as to significantly reduce the efficiency of the network with negative impacts on productivity;
- not to browse websites with indecorous and offensive content;
- scrupulously adopt the provisions of the company's security policies, in order not to compromise the functionality and protection of the information system;
- Avoid uploading unauthorized software to company systems and never make unauthorized copies of licensed programs for personal, business or third party use.

9. Transparency of accounting, management control policies and tax compliance

Japanparts systematically records the events deriving from its management, keeping track of each operation undertaken, in order to allow its accounting registration, the reconstruction of the reasons and the identification of responsibilities.

Japanparts is aware of the importance of transparency, accuracy and completeness of accounting information and strives to have a reliable administrative-accounting system in correctly representing management facts and providing the tools to identify, prevent and manage, as far as possible, fraud to its detriment. The accounting records and the documents deriving from them must be based on precise, exhaustive and verifiable information, they must reflect the nature of the transaction to which they refer in compliance with external constraints (legal provisions, accounting standards), as well as policies, plans, regulations and internal procedures; in addition, they must be accompanied by the relevant supporting documentation necessary to allow objective analysis and verification. The accounting records must make it possible to produce accurate and timely economic, equity and financial situations intended both internally (e.g.: planning and control reports, analysis reports of specific facts required by management, etc.) and outside the Company (financial statements, documents, information, etc.).

All collaborators are required to work to ensure that the management facts are represented correctly and promptly, so that the administrative accounting system can achieve all the purposes described above; to this end, the collaborators, based on the roles and skills covered, must:

- identify, detect and represent all management facts truthfully and correctly in full compliance with civil law and tax legislation, updating and storing the relevant documents;
- to prepare the financial statements and documents required by the Statutory Auditor and/or the Supervisory Body (if appointed);
- behave correctly, transparently and collaboratively with the tax authorities, in compliance with the law and company procedures in all activities aimed at preparing, signing and transmitting accounting and tax returns, also making use of external consultants with proven competence and professionalism, in order to ensure the correct and timely payment of the taxes due;

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- observe with the utmost diligence and rigor all the provisions provided for by law on tax matters and guarantee the truthfulness and completeness of the data presented in all accounting/tax declarations;
- to ensure transparency in relations with suppliers, consultants and customers as well as the effectiveness of sales/supplies/services with respect to invoices issued and received;
- ensure the correct keeping and archiving of accounting records and documents whose retention is mandatory, in order to ensure a correct reconstruction of income and turnover;
- comply, in compliance with the deadlines, with tax and tax obligations, as well as with the collection measures issued by the competent authorities.

Auditors and corporate control bodies must have free access to the data, documents and information necessary to carry out their activities.

10. Environment and occupational health and safety

Japanparts manages its activities by pursuing excellence in the field of environmental protection and occupational health and safety, with the goal of continuous improvement of its performance in this field. To this end, Japanparts:

- undertakes to comply with the provisions in force on health and safety at work and the environment;
- draws up and communicates the guidelines for the implementation of environmental protection and safety that must be followed;
- promotes the participation of employees in the process of risk prevention, environmental protection and protection of health and safety for themselves, colleagues and third parties.

To implement the environmental and safety policy, Japanparts aims to:

- adopt environmental management systems and occupational health and safety management systems in line with current regulatory provisions;
- take care of continuous training and awareness of its management and all staff on environmental and safety issues;
- ask their Collaborators and third parties, who are within Japanparts' workplaces, to avoid subjecting others to the discomfort caused by passive smoking, in line with the provisions of the law and with the indications of the World Health Organization.

11. Racism and xenophobia.

Japanparts firmly and decisively condemns all forms of racism and xenophobia. All Collaborators, therefore, each by virtue of their role, must prevent propaganda phenomena or instigation and incitement to the denial of the Shoah or crimes of genocide, crimes against humanity and war crimes, of which they have become aware in the workplace, immediately informing the Company and the SB (if appointed).

12. Anti-money laundering – combating the financing of terrorism.

Japanparts carries out its activities in full compliance, formally and substantially, with the current anti-money laundering legislation and the provisions issued by the competent Authorities, to this

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end undertaking to refuse to carry out any transaction that may present suspicions of money laundering/terrorist financing.

The Company places the absolute prohibition on all its Collaborators from carrying out transactions that may involve terrorist financing and money laundering/reuse/self-laundering of proceeds from criminal or illegal activities, in any form or way.

Collaborators are required:

- to verify in advance the available information on commercial counterparts, suppliers, partners and consultants, in order to ascertain their respectability and the legitimacy of their activity before establishing business relationships with them;
- to operate in such a way as to avoid any involvement in operations that are suitable, even potentially, to facilitate the laundering of money deriving from illegal or criminal activities or the financing of terrorism, acting in full compliance with current legislation;
- to observe the limitations on the use of cash pursuant to Legislative Decree 231/2007, also respecting the internal rules defined for this purpose.

THIRD PART

13. Implementation of the Code of Ethics

a) Communication and training

The Code of Ethics is brought to the attention of internal and external stakeholders through specific communication and/or publication activities through the various tools available to the company. For the purposes of the effective implementation of this Code of Ethics, the training/information activities for Collaborators, according to the methods and times defined in agreement with the Supervisory Body if appointed, are managed by the competent corporate function.

b) Stakeholder reports/actions

All Japanparts stakeholders may report, in writing or electronically and in a non-anonymous form, any violation or suspected violation of the Code of Ethics through the system Automatic Whistleblowing to the Supervisory Body which provides for an analysis of the report, possibly listening to the author and the person responsible for the alleged violation, then reporting to the Board of Directors for the competent assessments.

The confidentiality of the identity of the whistleblower is ensured, without prejudice to legal obligations and those related to the in-depth activity of the report.

c) Violations of the Code of Ethics

Compliance with the rules contained in this Code of Ethics must be considered an essential part of the contractual obligations envisaged for Japanparts employees, pursuant to Article 2104 of the Civil Code, as well as for the company's collaborators with reference to the existing contractual relationship.

Japanparts undertakes to provide for and impose, with consistency, fairness, impartiality and uniformity, sanctions proportionate to the respective violations of the Code of Ethics and in compliance with the provisions in force on the regulation of employment relationships.

In particular, in the event of violations of the Code of Ethics committed by employees, the relevant measures will be adopted and the related sanctions will be imposed in full compliance with art. 7, of Law no. 300 of 20 May 1970, of the legislation in force and of the provisions of the collective bargaining in force.

The Supervisory Body, if appointed pursuant to Legislative Decree 231/2001, must be informed of any disciplinary measure adopted as a result of alleged violations of this Code of Ethics.