

Code of Ethics

Bracchi Group

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I FOREWORD

This Code of Ethics (also referred to as the "Code") defines the ethical principles and rules of conduct shared and complied with by all those who work on behalf of BRACCHI S.r.l. (hereinafter referred to as "Bracchi") and the companies directly or indirectly controlled by it (hereinafter referred to as the "Group").

In carrying out its activities, the Group acts in accordance with the principles of loyalty and fairness, responsibility, human dignity and respect for diversity, repudiating any discrimination based on gender, race, language, personal conditions, religious and political beliefs.

Being part of the Group means respecting and applying the principles and behaviour of the Code of Ethics in everyday life.

II THE MISSION AND VALUES OF THE GROUP

Bracchi, together with the companies it controls, serves its current and future customers in the shipping and logistics sectors thanks to the women and men who work synergistically within it.

Bracchi and its Group shape the collaboration of companies that provide services, resources and solutions for the development and growth of the social and industrial community of which it is part and in which it operates.

The distinctive features of the Group's activities are based on shared values that recognize the person as the central factor in the success of the entire organization.

« Values are the foundation on which the Group is built. They are the inspiration that moves our steps and the guarantee we offer. We are committed to keeping them alive, to create the right balance between the need to create products of excellence and the expectations of our customers».

Strict compliance with the ethical principles, values and rules of conduct set out in the Code are a necessary condition for the Group's growth. For this reason, the collaboration of everyone is required in order to protect the Group's prestige.

III ADDRESSEES, VALIDITY AND APPLICATION OF THE CODE

The Code of Ethics contains principles and provisions aimed at top management, employees, collaborators, consultants and all those who work in the name and on behalf of the Group (hereinafter the "Addressees").

Furthermore, the Group requires all "external" parties that have business relations with it (by way of example: consultants, suppliers, customers and partners) to adopt a conduct consistent with the principles and provisions of this Code.

The Code of Ethics is valid in all the countries in which the Group operates, even taking into account the cultural, social and economic differences of the different realities.

Each Addressee may consult the Code in electronic format on the company intranet or on the Group's website. In addition, each Addressee may consult the hard copy held at the Personnel Department and on all staff notice boards.

IV ETHICAL PRINCIPLES AND VALUES

IV.1 COMPLIANCE WITH LAWS AND REGULATIONS

We believe that compliance with the laws and regulations in force in the countries in which the Group operates is one of the fundamental principles that must inspire all activities carried out in our name and on our behalf.

In this regard, each Addressee undertakes to

- comply with the applicable laws and regulations in the performance of the activities entrusted to him/her;
- know the regulations governing their work in the country (or countries) in which they operate;
- know and respect the Code and the internal procedures adopted by the Group.

IV.2 INTEGRITY, LOYALTY AND PROFESSIONALISM

Respect for the principles of integrity, loyalty and professionalism is essential for the Group.

In this respect, each Addressee is required to contribute to safeguarding these values by his/her conduct. In particular, each Addressee undertakes to

- maintain a conduct inspired by moral integrity and transparency, as well as by the values of honesty and good faith
- recognise and respect the personal dignity, privacy and personality rights of any individual
- carry out their activities with the professionalism required by the nature of the tasks and functions they perform, making every effort to achieve the objectives assigned to them and assuming the responsibilities incumbent on them by virtue of the duties they perform.

IV.3 VALUE OF THE PERSON AND HUMAN RESOURCES

Attention to people is embodied in the creation of a positive working environment, within which everyone can develop and enhance their skills and competencies.

The Group bases its relations with its employees and collaborators on mutual principles such as loyalty and trust and aims to maintain and encourage a working environment:

- positive, inspired by the protection of the dignity and inviolability of the individual, as well as fairness in interpersonal relations;
- efficient, productive and sustainable, carried out by maintaining and developing a corporate climate of full cooperation and sharing of objectives.

The selection and hiring of personnel must be carried out in strict compliance with procedures and be inspired by criteria of transparency, in the assessment of the requirements of competence and professionalism, of individual capacity and potential.

The Group condemns the hiring and subsequent use of workers from foreign countries with invalid residence permits.

Any and all forms of psychological, physical and sexual harassment are forbidden regardless of any position held within the Group.

Child labour and forced labour are prohibited.

In the performance of their duties, each Addressee:

- maintains a conduct inspired by moral integrity and transparency, as well as by the values of honesty and good faith;
- recognises and respects the personal dignity, privacy and personality rights of any individual
- repudiates any discrimination based on diversity of race, culture, religion, sex and political, trade union and sexual orientation.

IV.4 NON-DISCRIMINATION, DIVERSITY, EQUAL OPPORTUNITIES AND HARASSMENT

We believe that diversity contributes to the value of people and the Group.

For this reason, the Group repudiates any discrimination based on diversity of race, culture, religion, sex and political, trade union and sexual orientation and prohibits Recipients from discriminatory actions or assessments.

The Group values the contribution of each person and guarantees equal opportunities for growth; to this end, it strongly encourages all its personnel to adopt a proactive approach to personal development, valuing continuous learning of its staff by committing to provide the tools and training updates necessary for specific tasks through digital and in-person training courses.

Furthermore, the Group provides a comprehensive organisational structure by matching each resource to the most suitable position in order to maximise the organisation's effectiveness.

The Group aims to maintain and encourage a positive working environment, inspired by the protection of the dignity and inviolability of the individual as well as fairness in interpersonal relations and inclusion.

Sexual harassment is prohibited. Sexual harassment can take many forms, including unwelcome sexual advances, requests for sexual favours, threats and unwanted physical contact. Sexual harassment can also occur through words or actions such as inappropriate comments or gestures, unwanted emails or text messages, or pictures or comments posted on social media.

IV.5 BUSINESS ETHICS

In carrying out their work activities, we pursue and require the Addressees to

- act with diligence, moral integrity and fairness, using the tools in their possession to the best of their ability;
- always adopt a conduct that complies with the principles of loyalty and good faith towards the Company, hierarchical superiors, colleagues and collaborators, basing their conduct on mutual cooperation;
- manage, process and communicate information integrally, accurately and truthfully;
- protect the confidentiality of news and information obtained in the performance of one's duties and prohibit the use or disclosure to one's own advantage or to third parties of information obtained in the performance of one's duties;
- ensure that every business transaction is undertaken in the interest of the Group and not in the personal interest or that of third parties. In particular, employees who find themselves in a situation of personal, financial, family or other conflict of interest, even if only potential, shall inform their Managers, refraining from any act prejudicial to the interests of the company, or likely to cause a conflict of interest.

In order to avoid situations in which the persons involved in an operation are, or may appear to be, in conflict with the interests of the Group, we prohibit corrupt practices, illegitimate favours, collusive behaviour, solicitation, directly and/or through third parties towards the Public Administration and private parties, of personal and career advantages for oneself or others and other similar behaviour.

IV.6 SAFETY OF THE WORK ENVIRONMENT AND WORKERS' HEALTH

We recognise that the working environment and the health and safety of workers are assets of fundamental importance that must be safeguarded and protected.

In this regard, the Group complies with current regulations on safety and hygiene at work and is committed to spreading and consolidating a culture of safety at all levels.

Group companies are committed to spreading and consolidating a safety culture by developing risk awareness and promoting responsible behaviour by all Addressees; moreover, they work to preserve the health and safety of workers.

Each Addressee must pay the utmost attention in the performance of his or her activities, strictly observing all established safety and prevention measures, to avoid any possible risk for himself or herself and for his or her collaborators and colleagues.

The responsibility of each Addressee towards his or her collaborators and colleagues requires the utmost attention to be paid to the prevention of accident risks and the correct application of company procedures.

Each Addressee must comply with the instructions and directives provided by the subjects to whom each Group Company has delegated the fulfilment of safety obligations.

IV.7 ENVIRONMENTAL PROTECTION AND SUSTAINABILITY

The environment is a primary asset that the Group is committed to safeguarding, implementing preventive measures to avoid - or at least minimise - environmental impact.

To this end, the Group orients its choices so as to guarantee compatibility between economic initiative and environmental needs and is committed to carrying out business activities in a responsible and sustainable manner.

Group companies undertake, in compliance with contractual provisions, to

- use processes, technologies and materials that allow for a reduction in the consumption of natural resources and entail the least environmental impact
- limit waste production;
- involve and motivate all personnel, through information actions, on environmental issues.

The Group is committed to continuous improvement in environmental management. As part of its ongoing efforts to promote sustainability, it continuously assesses the environmental impact of its operations and reduces it where possible. It ensures that environmental considerations are integrated into day-to-day operations and business decision-making processes. It is committed to finding and implementing solutions that minimise the Group's environmental footprint and protect the environment. The Group also aims for an increasingly sustainable value chain through responsible sourcing.

All Recipients are expected to respect the environment in accordance with the Group's instructions.

IV.8 PERSONAL DATA PROTECTION

We pay particular attention to the processing of personal data of both those who work in the Group and those who come into contact with the Group.

For this reason, the Group has implemented a privacy management system - aimed at guaranteeing respect for data - and asks all Recipients to strictly comply with it.

IV.9 TRACEABILITY OF ACTIVITIES PERFORMED

In managing the documentation of the activities performed, we are inspired by the principle of traceability.

Therefore, each Addressee must keep adequate documentation of the activities carried out in compliance with internal procedures and for the purpose of verification activities.

IV.10 CONFIDENTIALITY

Those who work in the name and on behalf of the Group recognise that the information in their possession in relation to the employment and collaboration relationship is the property of the Group and therefore ensure that it is treated with the utmost confidentiality.

The Group guarantees, in compliance with the law, the confidentiality of the information in its possession, both its own and that of its customers, and requires all Addressees to use the same for purposes exclusively related to the exercise of their professional activities.

Therefore, information/news concerning the Group and the Group's activities, including information/news concerning those who have business relations with the Group, are to be considered confidential and may not be disclosed without authorisation.

By way of example, the knowledge of a project, a design, a model, even an ornamental one, a proposal, an initiative, a negotiation, an agreement, a fact or an act, even if future or uncertain, pertaining to the sphere of activity of the Group, which is not in the public domain, shall be considered confidential.

IV.11 PROTECTION OF THE INDUSTRIAL PROPERTY

The Group establishes an absolute prohibition for Addressees to use in any form and/or manner and for any purpose, including for personal use, intellectual and/or industrial property works and/or materials protected by copyright and/or related rights, as well as by any intellectual and/or industrial property right (including, by way of example, trademarks, designs and models, patents for invention and utility models, secret information), including image rights and the right to a name, without the consent of the owners of the rights and/or of those who have legitimate use of them. Recipients shall endeavor to obtain the necessary consent for the use of works and materials that are protected or considered confidential or owned by the Group Company.

IV.12 USE OF SOCIAL NETWORKS AND WEBSITES

The use of social networks and websites must take place in strict compliance with the principles set out in this Code and in the procedures adopted by the Group.

In particular, only duly authorised personnel may publish content on the Group's social networks and websites.

In view of the enormous resonance and reputational impact that information, statements, opinions and judgements expressed in these areas can have (including through the use of the so-called "sharing" or "share"), the Group invites the Addressees to the utmost care in assessing the contents and materials to be disseminated, which, in any case, must not (i) represent violations of the laws and regulations in force (also from the point of view of personal data protection and copyright protection); (ii) mislead on the fact that they are strictly personal statements, information, opinions and/or judgements that do not represent, therefore, positions taken or ascribable to

the Company; (iii) offend the integrity and dignity of persons; (iv) damage, even indirectly, the image, reputation, credibility of the Company.

IV.13 TRANSPARENCY OF ACCOUNTING INFORMATION

Transparent accounting is based on the truthfulness, accuracy, completeness, and reliability of the documentation of management facts and related accounting entries.

The activities and actions performed by the Addressees in the context of their work must be documented in compliance with the applicable laws, by means of accurate, complete, and reliable documentation and, if required by the applicable regulations and accounting principles, must be correctly and promptly represented in the accounts.

Such documentation must be such as to allow, when controls are carried out, the identification of the characteristics of and the reasons for the transaction as well as the persons who have, respectively, authorised and executed and/or taken over the transaction.

Furthermore, to guarantee compliance with the rules laid down in the Code, the authorisation for the execution of a given operation shall be the responsibility of a person other than the person who executes, controls and takes over the operation itself.

The Group endeavours to ensure that all economic activities are managed consistently and transparently, in order to avoid suspicious transactions. This purpose is pursued by requiring Addressees to undertake to verify in advance the information available on commercial counterparties in order to verify their respectability and the legitimacy of their activity.

In order to avoid giving or receiving undue payments and the like, the Addressees, in all negotiations, shall comply with the following principles concerning documentation and record keeping:

- all payments and other transfers made by or to the Group must be accurately and fully recorded in the accounting books and mandatory records;

- all payments must be made only to those entitled and for the activities contractually formalised and/or decided by the Group companies;

- no false, incomplete or misleading records shall be created, and no concealed or unrecorded funds shall be established, nor may funds be deposited in personal accounts or accounts not belonging to the Group Companies

- no unauthorised use shall be made of the Group's funds or resources.

IV.14 CONFLICTS OF INTEREST

Acting in the name and on behalf of the Group means pursuing the Group's general objectives and interests in the performance of the collaboration.

The Addressees shall inform their superiors or contacts without delay, taking into account the circumstances, of the situations or activities in which they might have interests in conflict with those of the Group (or if they are close relatives of such interests), and in any other case in which there are relevant reasons of convenience. The Addressees shall respect the decisions taken by the Group in this respect.

IV.15 ANTI-MONEY LAUNDERING

We comply with all national and international anti-money laundering rules and provisions and require Addressees to refrain from carrying out any operation that may contribute to the transfer, substitution or otherwise to the use of illegal proceeds or that may in any way hinder the identification of money, goods or other benefits of criminal origin.

IV.16 ANTI-CORRUPTION

We consider corruption to be an obstacle to efficiency and competition and disapprove of any conduct that is in any way aimed at violating these values.

Therefore, compliance with this Code of Ethics and with the regulations in force constitutes one of the indispensable principles of the Group's activity. To this end, all those who work in the name and on behalf of the Group are required to act with transparency, honesty, integrity, fairness and loyalty.

V RELATION WITH THIRD PARTIES

V.1 RELATIONS WITH CUSTOMERS

The Group is committed to ensuring high standards of service quality in order to pursue maximum customer satisfaction.

The Group intends to develop lasting economic relations with its customers, based on mutual trust and satisfaction. To this end, commercial activity is characterised by rigorous professional ethics oriented towards substantial correctness of relations and continuous improvement of performance through adequate identification of needs and a service characterised by high professionalism, reliability, and marked by the sustainability of the relationship.

In all areas of activity in which the Group operates, it is committed to adopting responsible commercial and marketing practices and to always respecting the interests of the customer through:

- service models that, by recognising equal dignity to customers, ensure that each customer is provided with levels of relationship consistent with the intensity and value of the relationship and adequate to the complexity of the needs to be satisfied

- services of which the customer can assess the effective compliance with his needs, with transparent and comparable commercial proposals, based on correct, clear and not misleading pre-contractual information and complete, clear and comprehensible contractual clauses, which favour full awareness of the agreements signed;

- clear and timely communications on the status of existing relations, on changes in the conditions governing relations and on any other changes to existing contracts;

- the adoption, in compliance with regulatory requirements, of the necessary measures to identify and manage any conflicts of interest, providing adequate information in this regard;

- the abstention from any unfair commercial practice and from any form of advertising that is misleading or in any case not fully consistent with the quality of the products and services advertised;

- the constant monitoring of customer satisfaction levels, both through statistical surveys and through precise orientation of the sales network, and the management of complaints as an opportunity for improvement, pursuing their substantial and not merely formal solution and seeking elements of convergence with the customer to restore a relationship of mutual satisfaction;

- clear and comprehensive information on how to file complaints and access independent dispute resolution bodies.

The Group's services comply with current quality, safety, industrial and intellectual property rights and environmental regulations.

Recipients are required to provide customers with clear, precise and accurate information on products to ensure they make informed choices.

V.2 RELATIONS WITH CORPORATE BODIES

The Group bases its relationship with the corporate bodies on collaboration and transparency in order to ensure that they can perform their functions.

Therefore, all Addressees involved are required to provide clear, precise and accurate information on the Group's industrial, economic and financial management.

V.3 RELATIONS WITH COLLABORATOR, CONSULTANTS, BUSINESS PARTNERS AND SUPPLIERS

The Group entertains relations with collaborators, consultants, partners and suppliers exclusively on the basis of criteria of quality, competitiveness, professionalism and respect for the rules.

In developing relations with them:

- it only establishes relations with parties that enjoy good reliability and carry out their activities in compliance with legislation and regulations. To this end, it checks in advance the information available on the subjects themselves;
- seek out subjects that recognise and respect the general principles and provisions of the Code of Ethics.

In particular, regarding the selection of consultants, collaborators and suppliers for the purchase of goods or services, the Group ensures that such activity is exclusively inspired by objective parameters of quality, convenience, price, capacity, efficiency such as to establish a trustworthy relationship with said subjects.

The Group also avoids procuring from suppliers without appropriate credentials and, in the event, they operate in countries where there are potential dangers of exploitation of child labour, carries out appropriate investigation activities.

V.4 RELATIONS WITH INSTITUTIONS AND PUBLIC OFFICIALS

The Group's relations with national, European Union and international public institutions, as well as with public officials or persons in charge of a public service, i.e. bodies, representatives, agents, members, employees, consultants, persons in charge of public functions or services, of public institutions, public administrations, public bodies including economic ones, of public bodies or companies, of a local, national or international nature ("Public Officials") must be entertained by each Addressee with the utmost transparency and integrity, avoiding conduct that may generate the impression of wishing to improperly influence the decisions of the counterparty or to request favourable treatment.

Relations with the above-mentioned subjects are limited to the appointed and duly authorised functions, in compliance with the strictest observance of legal and regulatory provisions and cannot in any way compromise the integrity and reputation of the Group.

To this end, the Addressees undertake not to offer or promise, directly or through intermediaries, sums of money or other economic benefits to public officials or persons in charge of public services in order to influence them in the performance of their duties.

Furthermore, during a negotiation, request or business relationship with the Public Administration, the following actions must not be taken (directly or indirectly):

- examining or proposing employment and/or business opportunities that may personally benefit employees of the Public Administration;
- offering or in any way providing gifts, not of negligible value, even in the form of company promotions reserved to employees only or through, for example, payment of travel expenses;

- solicit or obtain confidential information that may compromise the integrity or reputation of either party.

These requirements cannot be circumvented by resorting to different forms of contributions which, in the form of professional appointments, consultancy, advertising or other, have the same purposes as those prohibited above.

Group companies, if they deem it appropriate, may support programmes of public entities aimed at realising utilities and benefits for the community, as well as the activities of foundations and associations, always in compliance with current regulations and the principles of the Code.

VI IMPLEMENTATION RULES

VI.1 PENALTY SYSTEM

This Code of Ethics contains principles and rules of conduct, compliance with which is considered fundamental by the Group. In fact, each Group Company, through the corporate bodies and Functions specifically appointed for this purpose, imposes, with consistency, impartiality and uniformity, sanctions proportionate to the respective violations of the Code, in accordance with the Disciplinary System provided for in the General Section of the Organisational Model (§5).

VI.1.1 EMPLOYEES AND DIRECTORS

Failure to comply with and/or violation of the rules of conduct indicated in the Code by employees/directors of Group Companies constitutes a breach of the obligations arising from the employment relationship and gives rise to the application of disciplinary sanctions.

The sanctions will be applied in compliance with the law, the applicable CCNL and will be proportionate to the seriousness and nature of the facts.

The ascertainment of the aforesaid infringements, the management of disciplinary proceedings and the imposition of sanctions shall be the responsibility of the corporate functions appointed and delegated for that purpose.

VI.1.2 THIRD PARTIES

Compliance with the Code is also imposed on Third Parties having contractual relations with the Group Companies by means of specific contractual clauses. Any conduct by such parties in breach of the provisions of the Code may also result in the termination of the contractual relationship, without prejudice to

any claim for compensation by each individual Group Company if damage is caused to it as a result of such conduct.

VI.2 COMMUNICATION OF THE CODE

The Group Companies shall inform all Addressees of the provisions and application of the Code, recommending its observance.

In particular, each Company provides:

- the dissemination of the Code to the Addressees;
- the interpretation and clarification of the provisions;
- the verification of actual compliance;
- the updating the provisions with regard to the requirements that arise from time to time.

The Code shall be brought to the attention of Third Parties who receive assignments from the Group Companies or have lasting relations with it, through the delivery of a copy of the same.

VI.3 REPORTING VIOLATIONS

In order to ensure the effectiveness of the Code, the Companies of the Group have adopted the Whistleblowing Procedure, to which reference is made, which contains the general principles to safeguard whistleblowers (as defined in the Whistleblowing Procedure), the operating procedures for handling a Whistleblowing Report, the protection measures as well as the Disciplinary System.

To this end, the Companies have set up an internal Reporting channel for those who become aware of violations or potential violations of the provisions contained in this Code of Ethics.

- Internal Reports can be made through the EQS - Integrity Line IT platform from the following address <https://Bracchi.integrityline.com> or by paper mail to the address via Veneziana 443, headquarters in Fara Gera d'Adda (BG) bearing the wording "Reserved for the Legal Function of Bracchi S.r.l. - WB Office".

VI.4 ENTRY INTO FORCE AND COORDINATION WITH CORPORATE PROCEDURE

The Code is adopted, with immediate effect, by the Group Companies by resolution of their respective Governing Bodies.

The Code does not replace current and future corporate procedures, which continue to be effective to the extent that they do not conflict with the Code.

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