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Board of directors

Code of Ethics - January 2025



Italian Legislative Decree 231/01

Code of Ethics

General behavioral principles

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TITLE I

General provisions

1. Scope of Application and Implementation of the Code of Ethics

ICM S.p.A. (hereinafter referred to as "ICM" or the "Company") is a joint-stock entity and the operational holding company of the ICM Group. For over a century, it has been engaged in the execution of both public and private construction projects, including large-scale residential, commercial, and office developments, as well as infrastructure projects in Italy and abroad. Furthermore, it operates in the environmental solutions, real estate, and financial sectors.

ICM S.p.A. adheres to the highest standards of corporate ethics, integrity, fairness, reliability, and sustainability, firmly believing that these values are of paramount importance in conducting business with honesty, fairness, and accountability.

As part of its ongoing commitment to organizational and quality enhancement, ICM S.p.A., which specializes in public works certified by SOA (37 category registrations), has obtained the following certifications: UNI ISO 9001:2015, UNI ISO 14001:2015, UNI ISO 45001:2023, UNI ISO 37001:2016, UNI/PDR 125, UNI ISO 30415:2021, UNI ISO 39001:2016, SA 8000:2014, and most recently, the EcoVadis Platinum Certification.

Recognizing that responsible corporate conduct fosters fair conditions and facilitates dynamic and well-functioning entrepreneurship, the Board of Directors has adopted this Code of Ethics in compliance with applicable laws and regulations. This document serves to regulate corporate activities by establishing behavioral principles that the entire organization is required to observe.

1.1 Scope of Application

This Code of Ethics constitutes an integral component of the Organizational, Management, and Control Model as outlined in Legislative Decree 231/2001. It sets forth the principles of conduct and ethical guidelines adopted by the Company to ensure operational efficiency, reliability, legal compliance, and the protection of the corporate image of ICM.

The Code is grounded in principles of fairness, transparency, honesty, and integrity, in alignment with the highest national and international standards and best practices to be maintained in corporate governance and interactions with internal and external stakeholders.

In conjunction with the Company's internal policies and operational procedures, the Code of Ethics serves to prescribe, promote, and prohibit specific behaviors, defining the "corporate ethical framework" that ICM acknowledges and mandates compliance with throughout its organization.

Additionally, the Company implements necessary verification and monitoring measures to ensure adherence.

1.2 Recipients

This Code of Ethics is binding upon all individuals acting on behalf of the Company, including Directors, Auditors, Executives, employees, stakeholders, external collaborators, and consultants. Furthermore, all business partners, including suppliers, third-party partners, and clients, are expected to comply with the principles established in this document.

The Code directs and constrains the decision-making processes of corporate bodies and applies to both individuals in executive positions and those in subordinate roles. It extends to all individuals interacting with ICM in any capacity, including attorneys-in-fact, collaborators, external consultants, and professionals engaged by the Company.

Recipients are obligated to fully observe and implement the behavioral rules outlined in the Code throughout the duration of their association with the Company. Any conduct that is contrary to or inconsistent with the principles set forth herein will result in personal accountability.

1.3 Communication and Training

The Code of Ethics is disseminated and communicated to all employees, collaborators, and corporate stakeholders through targeted communication initiatives. To ensure comprehensive understanding, the Company actively promotes awareness of the principles and ethical standards outlined in the Code through structured training programs tailored to different roles and responsibilities.

Furthermore, the Code of Ethics is publicly accessible on the Company's official website at <https://www.gruppoicm.com/it/>, under the "SUSTAINABILITY & COMPLIANCE" section.

1.4 Italian Supervisory Body (OdV)

With the approval of the Organization, Management and Control Model (Legislative Decree 231/01), of which this Code of Ethics is an integral part, the Supervisory Body, OdV, has been established.

The Supervisory Body, endowed with autonomous powers of initiative and appropriate tools, has as its primary function the monitoring activity, verifying the functioning and ensuring proper compliance with the Model and the Code of Ethics.

Members of the Body are chosen exclusively based on criteria of professionalism, integrity, competence, independence, and functional autonomy.

2. Mission, Principles and Corporate Values

ICM S.p.A. has identified certain key values that must guide the behavior of all individuals operating and acting in its name and/or on its behalf to ensure fairness and integrity in business conduct and all corporate activities.

Together with great entrepreneurial flexibility, ICM fosters a relationship with clients based on quality, punctuality, and efficiency.

This creates trust and reliability, which define and characterize its presence both in Italy and abroad.

The principles that inspire ICM S.p.A. are:

- **Legality**
ICM promotes a constant commitment to compliance with the laws and regulations of the countries where it operates, ensuring their correct understanding, interpretation, and application. ICM refrains from engaging in any illegal business activity.
- **Integrity**
ICM demands adherence to the highest standards of individual and corporate integrity, condemning any act of violence, coercion, or threats aimed at encouraging behavior contrary to the laws, regulations, or this Code of Ethics.
- **Fairness**
ICM requires that the actions and behavior of all individuals acting in its name and on its behalf comply with personal and corporate fairness, both in internal and external relations. Individuals must avoid situations of actual or potential conflicts of interest and must refrain from personally benefiting from business opportunities that they become aware of through their professional activities.
- **Transparency**
ICM ensures and oversees that business activities and operations are carried out with respect for the values of truthfulness, completeness, traceability, and timeliness of documentation and information, both internal and external. In turn, ICM is committed to providing complete, transparent, comprehensible, and clear information.
- **Honesty and Loyalty**
ICM requires that individuals operating in its name and on its behalf be aware of the impact of their actions and behavior, avoiding the pursuit of personal or corporate interests in violation of the principles of honesty and loyalty, laws, regulations, or the Code of Ethics.
- **Confidentiality**
Any information, data, or document acquired in the course of work activities is confidential and must not be disclosed in any way unless in compliance with corporate procedures.

Compliance with these principles is an essential element of professional conduct, reflecting a responsible attitude toward the company and all stakeholders.

Additionally, the primary objectives of the ICM Group are focused on:

- customer satisfaction and the quality of services and products;
- strict compliance with laws and regulations in all countries, particularly where it operates or intends to operate;
- rigorous respect for human dignity;
- impartiality in the decisions made by the Group's companies and individuals acting on their behalf in relations with various stakeholders;
- honesty, fairness, and transparency in all business activities;
- diligence and accuracy in the execution of tasks and contracts;
- protection of privacy and confidentiality;
- prevention of conflicts of interest involving individuals acting in the name or on behalf of the companies;
- confidentiality in handling company information;
- transparency and completeness in information management by all collaborators, ensuring that they provide complete, transparent, comprehensible, and accurate information;
- enhancement and continuous professional development of human resources;
- maintaining fairness in relations with employees and collaborators;
- protection of the physical and moral integrity of all employees and collaborators;
- promoting an environment of equal opportunities and diversity;
- clarity, fairness, and equity in contract management and formulation;
- protection of the value of fair competition and the principles that should inspire it;
- responsibility toward society in business operations, respecting the environment, local and national communities, and applicable regulations.

TITLE II

Specific behavioral principles: internal and external stakeholders of the company

3. Principle of Legality, Compliance with Laws, Regulations, and Corporate Procedures

All employees and collaborators of the ICM Group companies commit, in the performance of their respective duties, to complying with the Code of Ethics, the internal rules and procedures of the Company applicable to them, and the Organization, Management, and Control Model adopted pursuant to Legislative Decree 231/2001. They are required to adopt behaviors consistent with the principles defined and described therein.

It is strictly prohibited to engage in any behavior or conduct that constitutes or could constitute any form of criminal offense, including those contemplated by Italian Legislative Decree 231/2001.

4. Fight Against Corruption in All Its Forms

ICM S.p.A. is committed to conducting its activities and business in a way that ensures it is not involved in any form of criminal offense and does not facilitate or risk involvement in illegal situations. This approach creates an environment unfavorable to corruption and reduces opportunities for its occurrence.

To reinforce anti-corruption measures and promote transparency in corporate actions, the company has adopted two key documents: the Anti-Corruption Protocol and the Management System Manual for Corruption Prevention (UNI ISO 37001/2016).

ICM S.p.A. has strongly advocated for and implemented this Management System with measures designed to:

- identify and assess corruption risks;
- reduce opportunities for corruption, including in private transactions;
- enhance the ability to detect potential corruption cases at an early stage for preventive purposes;
- create a corporate environment that is inherently resistant to corruption.

5. Information Handling

The processing of information is carried out with the utmost confidentiality and in full compliance with the protection of personal data of the individuals concerned.

Information processing is conducted lawfully and fairly, in accordance with applicable data protection laws, including Regulation (EU) No. 2016/679 ("GDPR"), Legislative Decree 196/2003 ("Privacy Code"), as well as the provisions of the Italian Data Protection Authority.

To ensure proper information management, the Company has implemented specific procedures, operational instructions, rules, and tools designed to establish clear separation of roles and responsibilities. Additionally, any third parties involved in information processing are bound by confidentiality agreements.

The disclosure of information to external parties is also conducted in compliance with legal requirements, ensuring transparency and accuracy in all communications.

Information provided to Public Administration entities for the purpose of participating in public tenders and/or obtaining grants, disbursements, concessions, authorizations, registrations, or formal opinions must be truthful, accurate, and transparent. Such information must be prepared and disclosed in accordance with the Company's organizational procedures and related authorization workflows.

It is strictly prohibited to disseminate, manipulate, or misuse data, privileged information, or software programs (except as required by law). Likewise, the dissemination of false information or misleading news is strictly forbidden.

6. Relations with Public Administrations

Relations with Public Administrations must be conducted in accordance with the principles of fairness, transparency, truthfulness, and cooperation. The Company exercises particular care in every action, behavior, or agreement to ensure compliance with these principles.

It is strictly prohibited to engage in any behavior that could be construed as collusive or detrimental to the principles set forth in this Code of Ethics.

To this end, ICM S.p.A. has established that any commitments made with Institutions and Public Administrations are to be undertaken only by specifically designated personnel with the appropriate authority. Additionally, the Company ensures that it is not represented by a single individual in such dealings, as the presence of multiple representatives minimizes the risk of inappropriate interpersonal relationships that do not align with the Company's and the Institution's objectives.

Whenever a business negotiation, request, or interaction with Public Administration is in progress, the Company and its appointed personnel must always act in full compliance with the law and proper business practices. Avoid any attempt to improperly influence the counterpart's decision-making process.

During business negotiations, requests, or commercial relationships with Public Administration entities or their representatives, it is expressly forbidden to:

- examine or propose employment or business opportunities that could unduly benefit public officials or employees on a personal basis.

- request or obtain confidential information that could compromise the integrity or reputation of either party.
- deny, conceal, or delay information requested by regulatory authorities or other oversight bodies in the course of their inspections.
- establish relationships with Public Administration representatives without explicit authorization.

If a consultant or a third party is appointed to represent the Company in dealings with Public Administration, these third parties and their personnel must adhere to the same directives applicable to Company employees. Consequently, such third parties must comply with the principles outlined in this Code of Ethics.

When selecting such external collaborators, professionalism and integrity must be prioritized. The Company exercises extreme caution in establishing partnerships with individuals who have previously been employed by Public Administration or have family ties with specific officials.

7. **Management of Funds Received from Public Administrations**

All requests for grants, contributions, funding, and tax relief from public, national, or community bodies are made in compliance with applicable regulations and, in particular, with the principles of separation of duties, registration, and documentability.

It is explicitly prohibited to allocate grants, contributions, funding, or tax relief received from national, community, or non-community public bodies for purposes other than those for which they are intended.

8. **Gifts, Presents, Donations, Sponsorships, and Other Forms of Benefits**

In relations with third parties, no form, whether direct or indirect, of gift, present, donation, or any other benefit is allowed if it may be interpreted as exceeding normal commercial or courtesy practices, or as an attempt to obtain preferential treatment in the conduct of any activity related to the Company.

In particular, any form of gift to Italian or foreign public officials, or their family members, that could influence their independence of judgment or induce them to secure any advantage is strictly prohibited.

Similarly, direct or indirect sponsorships aimed at obtaining an undue advantage are not permitted. In any case, this principle applies to any type of benefit, whether promised, offered, or received.

All recipients of this Code of Ethics who give or receive gifts, presents, donations, sponsorships, or any other benefit must comply with the relevant company procedures. If these do not fall within the permitted cases, they are required to report the matter to their hierarchical superior, who will assess its appropriateness and ensure that the sender is notified of the Company's policy on the matter.

9. **Conduct in Business Management**

All actions and operations of the Company must be guided by fairness and integrity in business management, be properly recorded, and allow for the verification of the decision-making, authorization, and execution processes, in accordance with the Company's internal procedures.

Each operation must be supported by adequate documentation to enable, at any time, the necessary checks to confirm the characteristics and motivations of the transaction and to identify those who authorized, executed, recorded, and verified it.

No form of payment or promise of money or other benefits is allowed towards administrators, general managers, or their subordinates belonging to third-party companies, clients, suppliers, or competitors, in order to induce them to perform or omit acts in violation of their duties or loyalty obligations.

ICM believes in free and fair competition and conducts its activities with the aim of achieving competitive results based on capability, experience, and efficiency. Any action aimed at distorting fair competition is against the Group's corporate policy and is strictly prohibited.

10. **Relations with Clients**

ICM conducts its business based on professionalism, thoroughness, and quality to ensure complete customer satisfaction.

In dealings with clients and contracting parties, the Company guarantees fairness and transparency in commercial negotiations and contractual commitments, as well as faithful and diligent contractual fulfillment.

When participating in tenders, the Company carefully assesses the feasibility and appropriateness of the required services, particularly in terms of technical and economic conditions, promptly highlighting any anomalies where possible.

The preparation of offers will ensure compliance with adequate quality standards, fair employee compensation, and current safety regulations.

11. **Relations with Suppliers**

The Company's relationships with suppliers, including financial and consulting contracts, are governed by the principles outlined in this Code and are subject to continuous and careful monitoring by the Company.

The procurement and supplier selection process, based on the Company's internal procedures, is carried out by the appropriate corporate functions through objective assessments of competence, quality, integrity, reliability, reputation, and price (due diligence).

Suppliers, contractors, or subcontractors engaged by the Company must comply with applicable regulations and the rules set forth in this Code of Ethics and must not be involved in any illegal activities.

Under no circumstances should a supplier be preferred over another due to personal relationships, favoritism, or advantages other than those solely in the interest and benefit of the Company, always in compliance with current legislation.

12. **Relations with Third-Party Partners**

Associations or partnerships with third parties or third-party companies must be regulated in accordance with the specific corporate procedures adopted by the Company and through appropriate agreements that are formalized and signed by both parties. These agreements must reflect a mutual commitment to conduct business in compliance with the principles of legality, fairness, transparency, adherence to legal provisions, and the guidelines outlined in this Code of Ethics.

It is strictly prohibited to engage in collusive bidding practices, submit sham offers, withdraw offers, engage in bid-rigging, rotate bids, or present non-compliant offers.

Furthermore, it is forbidden to establish business relationships with third parties who are known or reasonably suspected to be involved in criminal or terrorist activities.

13. **Human Resources**

ICM S.p.A. is committed to upholding fundamental human rights and recognizes that human resources are the Company's most valuable asset. It protects and promotes their value and professional development, fostering a work environment based on loyalty and mutual trust between employers and employees.

Employment relationships are conducted in compliance with sector-specific collective labor agreements and applicable social security, tax, and insurance regulations.

ICM ensures equal opportunities for employment, professional growth, and fair treatment for all employees across all its activities. It implements hiring, compensation, and personnel evaluation policies aligned with the principles of this Code of Ethics and promotes its dissemination to all staff members.

ICM fosters a culture based on meritocracy and talent recognition, free from any form of discrimination in employment or professional development based on race, color, age, gender, religion, political opinion, nationality, social background, disability, or any other personal characteristic.

The Company urges the relevant departments to ensure that the workplace is not only safe and healthy but also free from prejudice, where every individual is treated with respect.

Additionally, the Company encourages the continuous professional growth of its employees through training initiatives.

14. **Health and Safety in the Workplace**

The protection of health and safety in the workplace is a primary objective for ICM, pursued by maintaining the highest standards in compliance with Legislative Decree 81/2008 and other applicable regulations.

To this end, the Company ensures the physical and moral integrity of its employees, provides working conditions that respect individual dignity, and maintains hygienic, safe, and healthy workplaces.

This objective is achieved through the adoption of certified health and safety management systems in compliance with UNI EN ISO 45001 standards, as well as specific programs tailored to individual projects.

Since workplace hygiene, safety, and accident prevention are essential to business success, the Company relies on the cooperation of all recipients of this Code of Ethics.

All Company decisions at any level regarding workplace health and safety must consider the following fundamental principles and criteria:

- assess and mitigate risks associated with workplace safety;
- adapt work to the worker, particularly regarding workplace design, equipment selection, and work methods, to reduce monotonous and repetitive tasks and minimize their impact on health;
- take into account technological advancements;
- prioritize collective protective measures over individual protective measures.

All recipients of this Code of Ethics—including Employers, Managers, Supervisors, Employees, Safety and Prevention Service Officers, the Occupational Physician, and Employee Safety Representatives—must contribute to risk prevention and the protection of health and safety at work for themselves, their colleagues, and third parties, without prejudice to individual obligations and responsibilities under applicable legal provisions.

Furthermore, smoking in the workplace is strictly prohibited in compliance with legal regulations and in any situation where smoking may pose a risk to Company structures, assets, or the health and safety of colleagues and third parties.

15. **Fight Against Discrimination and Harassment & Promotion of Diversity and Inclusion**

ICM is strongly committed to protecting diversity and ensuring equal opportunities for all employees, regardless of their hierarchical level or geographical location.

The Company does not tolerate any form of discrimination and/or harassment, and such behaviors are subject to strict sanctions.

ICM ensures that no conduct creates an intimidating and/or offensive atmosphere for any employee and that no behavior occurs that could offend the sensitivity of others. This includes any violent or sexually inappropriate conduct, such as unwanted physical contact, gestures, or statements.

16. **Environmental Commitment**

ICM is dedicated to respecting and safeguarding the environment in which it operates.

To this end, ICM establishes and maintains an appropriate environmental management system, planning its activities in a way that balances economic initiatives with environmental needs. The Company ensures compliance with applicable legal and regulatory provisions, including local regulations, particularly in preventing pollution and preserving environmental and landscape constraints.

Recipients of this Code contribute to the environmental protection process. Those involved in environmental business processes must ensure compliance with regulations related to environmental protection, waste management, and the proper disposal of hazardous materials, avoiding any illegal disposal, discharge, or emission of harmful substances. High-risk waste and residues must be handled according to specific regulations.

17. **Use of IT Resources**

Information and telecommunication resources are essential tools for the efficient and competitive operation of the Company, ensuring the speed, accuracy, and reliability of information flows.

All data and information stored in the Company's IT and telecommunication systems, including email messages, are the property of the ICM Group and must be used exclusively for business activities, following the guidelines and limits established by the Company.

To ensure compliance with privacy regulations, IT and telecommunication tools must be used responsibly and correctly. Any use aimed at collecting, storing, or distributing data and information for purposes unrelated to the Company's business activities is prohibited.

The use of any software for which third parties hold copyright and that has not been properly licensed to the Group is strictly prohibited.

To prevent crimes relevant to Legislative Decree 231/2001 and to protect the Company and its assets, IT and telecommunication tools are subject to monitoring and verification by the Company.

18. **Corporate Conduct**

ICM believes that corporate conduct must always adhere to both the formal and substantive aspects of legal regulations. The Company is committed to protecting the free determination of shareholders' meetings, maintaining transparency and reliability, including in relations with creditors, preserving the integrity of share capital and non-distributable reserves, and fully cooperating with regulatory authorities.

19. **Accounting Transparency**

All Company activities and operations must be recorded accurately and comprehensively to ensure maximum accounting transparency for shareholders and external supervisory bodies. This is essential for providing truthful, accurate, complete, and correct information about the Company's financial and economic situation.

The Company's administrative and accounting activities utilize up-to-date IT tools and procedures to enhance efficiency, accuracy, and completeness while ensuring compliance with accounting principles. These tools also facilitate necessary controls and verifications regarding the legitimacy, consistency, and appropriateness of decision-making, authorization, and operational processes.

The Company expressly prohibits any individual acting on its behalf from preventing or obstructing control and audit activities through document concealment or other deceptive means. Furthermore, any actions aimed at

falsifying or distorting the accuracy and truthfulness of accounting and administrative data and information are strictly forbidden.

20. **Principles of Fair Competition**

Any action aimed at distorting the conditions of fair competition and free market dynamics is against ICM's policy. Under no circumstances can the pursuit of the Company's interests justify conduct by executives or employees that fails to comply with applicable laws and the provisions of this Code.

21. **Conflict of Interest**

Employees and collaborators are expressly prohibited from pursuing personal interests that may harm the Company's interests or from using corporate assets for personal purposes, except with explicit authorization.

All situations and activities that could create a conflict of interest between personal economic activities and assigned duties within the Company must be avoided.

Even potential conflicts of interest—where a reasonable prediction suggests a possible conflict—must be prevented.

In the case of an actual or potential conflict of interest, employees must immediately inform their hierarchical superior and refrain from any involvement in the related matters.

22. **Intellectual Property**

ICM protects industrial and intellectual property rights, including copyrights, patents, trademarks, and distinctive signs, adhering to policies and procedures designed for their protection and respecting the intellectual property rights of others.

Unauthorized reproduction of software, documentation, or other copyright-protected materials is strictly against the Company's policies.

ICM strictly complies with licensing agreements related to the production/distribution of third-party products and agreements with software suppliers or other contracts governing the use and disclosure of protected intangible assets. It prohibits any use or reproduction of software or documentation beyond the limitations established by these agreements.

Any behavior that leads to the loss, theft, unauthorized disclosure, or misuse of proprietary or third-party industrial and intellectual property or confidential information is strictly forbidden.

To prevent such violations, ICM implements necessary preventive and corrective control measures to ensure compliance with copyright laws and the protection of trademarks and patents. Any attempt to unlawfully obtain trade secrets, supplier lists, or other confidential business information belonging to third parties is condemned.

23. Conduct Toward Public Authorities

ICM promotes a policy of transparency and cooperation with all public administration bodies and condemns any behavior that contradicts this principle.

In all interactions with public authorities, employees must provide statements that reflect the truth. Any conduct intended to induce others to withhold statements or to provide false statements to public authorities is strictly prohibited.

TITLE III

Sanctions

24.

Violations of the Code of Ethics

ICM S.p.A. considers compliance with this document by its recipients as an integral part of the obligations arising from their contractual relationship with the Company.

Adherence to the Code of Ethics is an essential part of the contractual obligations of every employee, pursuant to Articles 2104 and 2105 of the Italian Civil Code. Its violation, therefore, constitutes a contractual breach and/or a disciplinary offense, with all the resulting consequences in accordance with the applicable regulations. Furthermore, the sanctions outlined in the general section of the Organization, Management, and Control Model pursuant to Legislative Decree 231/2001 will also apply.

In the event of a confirmed violation, ICM will take appropriate disciplinary measures against those responsible, whenever deemed necessary, in accordance with the principle of proportionality under the current regulatory framework, in order to safeguard corporate interests.

25.

Reporting

Any violation or suspected violation of the Code of Ethics must be reported through the dedicated channel established by the Company, accessible via the link <https://gruppoicm.integrityline.com/>. This channel ensures the confidentiality of the identity of the whistleblower, as well as of any individuals involved or mentioned in the report, and the content of the report itself, including related documentation, in accordance with the provisions of procedure PR 44-17 "Whistleblowing."



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