



GESSI DISTRIBUTOR CODE OF CONDUCT

1. PREAMBLE

Gessi S.p.A and the companies belonging to the Gessi Group (collectively, “**Gessi**”) are committed to conducting business in accordance with the highest standards of accountability, integrity, and transparency. As a Gessi distributor, we expect you to share this commitment and uphold these same standards in all your business activities. We believe that working together to maintain these standards creates a responsible supply chain that benefits all stakeholders.

We have therefore adopted this Distributor Code of Conduct (the “**Code**”) to outline our expectations for all distributors regarding ethical business practices, the treatment of workers, environmental protection and legal compliance.

We may review and update this Code from time to time to reflect any changes in applicable laws, industry standards or best practices and publish them on our website at www.gessi.com. Distributors are expected to regularly consult the website and ensure compliance with the most current version of this Code.

2. SCOPE

This Code applies to all Gessi distributors, regardless of their location or place of business.

If any third party, including sub-distributors, participate in the distribution and sale of Gessi products, the distributors must ensure that those third parties are compliant with this Code or a substantially equivalent alternative. Gessi reserves the right to request proof of distribution chain compliance.

Where Gessi adopts a selective distribution system in specific territories, the relevant distributors shall also comply with the selective distribution policies, procedures and requirements communicated by Gessi from time to time, which shall form an integral part of this Code.

3. Human Rights and Labour Practices

Distributors must respect human rights and ensure safe and fair working conditions in accordance with the following minimum standards.

3.1. Modern slavery and forced labour

Distributors must not engage in any form of forced or coerced labour, including, but not limited to, bonded labour, slavery, human trafficking, servitude, labour exploitation or violence.

All work must be voluntary, and workers must be free to terminate their employment in accordance with applicable laws. Employers must not confiscate or withhold workers’ identity documents, work permits or other documents unless required by the applicable law.

3.2. Child labour

Distributors must not employ children under the minimum legal working age set by the country of operation or, in any case, under the age of 18 years for work that is hazardous, abusive, or interferes with their education and development, including, for example, work during nighttime hours.

3.3. Non-Discrimination

Distributors must not discriminate between workers on the basis of race, class, ethnicity, nationality, religious beliefs, sex, gender, gender identity and expression, sexual orientation, age, disability or any other characteristic protected by applicable law.

3.4. Diversity and Inclusion

Distributors must promote diversity and inclusion in the workplace and encourage the development of a workforce that reflects the diversity of the communities in which they operate.

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3.5. Abuse and Harassment

All workers must be treated with respect and dignity. They must not be subject to any form of physical or psychological coercion or intimidation, such as humiliation, mental abuse, threats or sexual harassment.

3.6. Respect for Freedom of Association and Collective Bargaining

Distributors must recognise and respect the right of workers to associate freely and bargain collectively. The distributors must not interfere with the formation of any workers' organisations or the negotiation of collective agreements.

3.7. Health and Safety

Distributors must provide a healthy and safe working environment in accordance with all applicable laws and regulations.

Distributors must provide appropriate protective equipment, training and supervision to ensure that workers can perform their duties safely and without risks to their health. All equipment used must be properly maintained, and all facilities, including common areas and toilets, must be clean and safe.

Distributors are expected to have systems in place to identify and address potential health and safety hazards and take prompt corrective action when hazards are identified.

A certified safety management system, such as ISO 45001, is recommended where applicable.

3.8. Work Hours

Distributors must ensure fair and reasonable working hours and comply with all applicable laws and regulations concerning the limits on regular and overtime hours, rest periods and holidays.

Distributors are expected to adopt policies to ensure that workers can access their entitlement to holidays and personal days as needed.

3.9. Employment Contracts, Wages and Benefits

Distributors must provide all workers, including temporary workers, trainees and interns with written employment contracts outlining all terms and conditions of the employment. Contracts must be communicated in a format and language the workers can easily understand.

Distributors must ensure that wages and related benefits, including overtime pay, meet or exceed the minimum standards set by applicable laws and regulations. Wages must be sufficient to provide workers with a decent standard of living and must be based on the worker's skills, experience, and performance while maintaining pay equity for workers in equivalent positions.

Payslips must be delivered to workers regularly in an appropriate format and language.

Distributors must also provide regular training to ensure adequate levels of competence and knowledge to perform the tasks assigned to the workers.

3.10. Information

Distributors must inform the workers of their rights under applicable laws.

4. Environmental Responsibility and Sustainability

Environmental responsibility and sustainability are key priorities for Gessi. Our approach to sustainability can be found on our website at <https://www.gessi.com/en/our-world/sustainability>.

Distributors are expected to share this commitment and must comply with the following minimum standards.

4.1. Environmental Compliance

Distributors must comply with all applicable environmental laws, regulations and standards, including those relating

to air and water quality, waste management and the handling and disposal of hazardous materials. A certified environmental management system, such as ISO 14001 or EMAS, is recommended where applicable.

4.2. Pollution Reduction

Distributors must prevent, reduce and mitigate any form of environmental pollution, including air, water, soil and groundwater pollution. Any environmental incidents must be promptly remedied.

Distributors must also minimise the environmental impact of their activities through the use of energy-efficient technologies, the reduction of greenhouse gas emissions and the conservation of natural resources.

4.3. Impact Monitoring and Reporting

Distributors must identify and manage the significant environmental impacts of their business and implement improvement plans with specific key performance indicators to monitor progress.

Distributors must also monitor and document their environmental performance and provide Gessi with the relevant quantitative data upon request.

5. Ethics and Integrity

Distributors must conduct their business with honesty and integrity, and demonstrate the highest ethical standards in accordance with the following.

5.1. Anti-bribery and corruption

Any form of corruption or bribery, whether active or passive, in any context, form or manner is strictly prohibited. Distributors must not solicit, give, offer, promise or accept any bribes, gifts, presents, entertainment, facilitation payments, donations, job opportunities or any other inappropriate benefits or favours to or from business partners, public officials or other third parties.

This prohibition applies even to conduct or practices that may be accepted, tolerated or not judicially prosecuted in certain contexts, but which could nevertheless undermine our commitment to integrity.

More specifically, any conduct that creates, perceived to create or is expected to create a sense of obligation that may influence decision-making shall be considered inappropriate, improper and unacceptable. Gessi will not tolerate any such acts and expects distributors to not tolerate them either.

Distributors must not enter into any transactions that create an actual or perceived conflict of interest and that could lead to a risk of bribery or corruption.

Distributors must comply with all applicable laws and regulations relating to anti-bribery and anti-corruption and maintain an effective compliance framework. Furthermore, distributors must ensure that their directors, officers, employees, suppliers, affiliates, subcontractors and representatives comply with the requirements outlined herein.

In order to ensure compliance with this Section, Distributors shall also adopt and implement rules, controls and procedures equivalent to those set out in Gessi's Organizational Model, ensuring effective prevention, detection and mitigation of bribery and corruption risks. Distributors shall also comply with Gessi's Code of Ethics and with the principles and standards contained therein. Such documents, as amended from time to time, are available on Gessi's official website (gessi.com) under the section "Legal Notices".

5.2. Other Unlawful Acts

Distributors and their workers must not engage in any form of fraud or illegal activity, including but not limited to fraudulent financial reporting, embezzlement, extortion, insolvency offences, illegal payments, money laundering, financing of criminal activities and any other acts prohibited under the applicable law.

This includes but is not limited to falsifying invoices or creating fraudulent reports or documentation; falsifying the nature of transactions; creating or submitting false statements; stealing goods; and misusing resources and/or products for personal purposes.

Distributors must implement controls to prevent the inadvertent misuse of company resources and must monitor unusual or suspicious activities and transactions.

5.3. Fair Business and Competition

Distributors must uphold standards of fair business and competition. Distributors must not engage in acts in violation of applicable antitrust and unfair competition laws and regulations. Such acts include but are not limited to employee solicitation or poaching; exchanging sensitive information with competitors (including prices, costs, market data, sales territories, distribution channels, customer lists or other confidential business information); gathering competitive information through unethical and/or improper means; engaging in agreements, concerted practices or understandings that restrict competition.

6. Compliance and Performance

Distributors must operate in full compliance with all applicable laws and regulations. Additionally, they must meet the following specific standards.

6.1. Trade regulations

Distributors must comply with all applicable trade laws and regulations, including those related to import and export controls and sanctions. Distributors are required to stay current with these regulations. Without limiting the foregoing, Gessi may issue specific instructions regarding compliance with applicable regulations, which distributors must implement promptly and strictly as directed.

Distributors must avoid cooperation with any third parties that seek to directly or indirectly allow the use of or supply products, services or information to individuals/entities or countries where the same is prohibited under European Union and other applicable laws and regulations.

Distributors must promptly disclose to Gessi any history of violation of any import and export control laws or sanctions. They must also disclose any ongoing inquiry or investigation if it reasonably impacts the engagement with Gessi.

Distributors must also accurately document all imports and exports and have procedures in place to mitigate the risks related to trade and export controls.

6.2. Data Protection

Distributors must comply with all applicable data protection and privacy laws and regulations, including, where applicable, the General Data Protection Regulation (EU) 2016/679 (“GDPR”), and must process personal data in a lawful, fair and transparent manner.

Distributors shall implement and maintain appropriate technical and organisational measures to ensure a level of security appropriate to the risks associated with the processing of personal data. Such measures shall include, where appropriate and taking into account the nature and scope of the processing activities:

- access controls and authentication measures to limit access to personal data to authorised personnel only;
- procedures for the secure storage, transmission and disposal of personal data;
- measures to protect personal data against accidental or unlawful destruction, loss, alteration, unauthorised disclosure or access;
- regular monitoring and review of data protection and cybersecurity practices;
- appropriate training and awareness measures for employees and personnel handling personal data;
- procedures to identify, manage and respond to data breaches and security incidents.

Distributors must ensure that personal data is collected, processed, retained and transferred only for legitimate business purposes and only to the extent necessary for such purposes. Personal data shall not be retained longer than required by applicable law or the relevant processing purpose.

Distributors must also ensure that any third parties engaged in connection with the processing of personal data on behalf of the Distributor are subject to appropriate confidentiality obligations and adequate data protection and security requirements consistent with applicable law and with the standards set out in this Policy.

Distributors shall respect and support the exercise of data subject rights in accordance with applicable laws and shall cooperate with Gessi in connection with any request, inquiry, investigation or assessment relating to personal data processed in connection with Gessi’s business activities.



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Distributors must promptly notify Gessi, without undue delay, of any actual or suspected personal data breach, cybersecurity incident or unauthorised access, disclosure or loss involving personal data provided by Gessi or processed on behalf of Gessi, and shall cooperate fully with Gessi in investigating, mitigating and remedying such incident.

6.3. Compliance Systems

Distributors must implement adequate governance and compliance systems to ensure compliance with all applicable laws and regulations, and this Code of Conduct.

To enable full transparency, distributors must maintain accurate and complete records in compliance with all applicable laws and regulations, including those related to financial reporting, taxation and anti-corruption.

6.4. Quality and Continuous Improvement

Distributors must provide high quality, safe and effective services in full compliance with Gessi's instructions, contractual requirements, and industry standards.

Distributors are expected to continuously improve their performance. This includes striving to enhance the quality of the services provided, reduce the delivery timeframe, and seek optimal value.

A certified quality management system, such as ISO 9001, is recommended where applicable.

7. Confidentiality

Distributors must treat as strictly confidential all non-public information obtained from Gessi or otherwise learned, accessed or generated in connection with their business relationship with Gessi, including, without limitation, commercial, technical, financial, operational, strategic and organisational information, as well as any information relating to products, designs, customers, suppliers, business partners, employees or business activities.

Such information shall be handled and protected in accordance with applicable laws and regulations, contractual obligations and any confidentiality or non-disclosure agreements entered into with Gessi, without prejudice to the provisions herein.

Unless expressly authorised in writing by Gessi, Distributors must not disclose, communicate, transfer, copy or otherwise make such confidential information available to any third party, except where strictly necessary for legitimate business purposes and subject to appropriate confidentiality obligations.

Distributors shall implement and maintain appropriate technical, organisational and security measures to protect confidential information against unauthorised access, misuse, loss, theft, alteration, falsification, forgery, destruction or disclosure. Such measures shall include, where appropriate:

- restricting access to confidential information on a need-to-know basis;
- ensuring secure storage and transmission of information and documents;
- adopting appropriate cybersecurity and access control measures;
- ensuring that employees, representatives, subcontractors and other persons with access to confidential information are bound by confidentiality obligations and receive adequate awareness and training;
- implementing procedures for the prompt reporting and management of any actual or suspected breach of confidentiality or information security incident.

Distributors must use confidential information solely for the purposes of performing their business relationship with Gessi and must not use such information for their own benefit or for the benefit of any third party.

Upon request by Gessi, or upon termination of the business relationship, Distributors shall promptly return or securely destroy, to the extent permitted by applicable law, all confidential information and any copies thereof in their possession or under their control.

8. No Exclusivity

No distributor shall be granted exclusivity rights in any territory unless expressly authorised in writing by Gessi. In any event, any exclusivity arrangement must be set out in a separate written agreement executed by Gessi and the

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relevant distributor. Where such arrangement has a duration exceeding five (5) years, it shall automatically cease to be valid unless renewed through a new written agreement expressly authorising such exclusivity for an additional period not exceeding five (5) years. Absent such written renewal, no exclusivity right may be claimed against Gessi.

Furthermore, any exclusivity arrangement may be terminated by Gessi and/or its subsidiaries at any time upon written notice, unless otherwise expressly agreed in writing. Likewise, any non-compete or non-competition obligation binding Gessi in a specific territory shall be valid only if expressly agreed in writing by Gessi and, in any event, shall not exceed a duration of five (5) years. Upon expiry of such period, any renewal shall require a new written agreement expressly executed by Gessi.

The provisions of this Article shall prevail over any contrary provision contained in any other agreement between the parties and shall operate as a novation, superseding, replacing and extinguishing any prior agreement, arrangement or understanding concerning the matters regulated herein.

9. Intellectual Property Rights

Distributors must respect and protect our intellectual property, including but not limited to respecting copyrights, industrial designs, patents, trademarks, and any other intellectual property of Gessi shared with the distributors.

Distributors must not use any of Gessi's intellectual property rights unless authorised by Gessi in writing. When authorised, distributors must use such intellectual property solely for the purpose for which it was authorised and strictly in accordance with Gessi's instructions, contractual requirements and any specific policies in this regard. They must take all reasonable steps to protect Gessi's intellectual property from misuse, mishandling, counterfeiting, fraud or improper disclosure.

Distributors must not alter, distort, modify or remove Gessi's trademarks or any technical data or labels delivered with the products or otherwise provided by Gessi, without Gessi's prior written consent.

Distributors must not register, or attempt to register, any trademarks, service marks, trade names, domain names, logos, or other intellectual property that incorporates, imitates, or is confusingly similar to Gessi's intellectual property, whether registered or unregistered.

Distributors must display the products in their stores in a manner that does not infringe the intellectual property rights of Gessi or any third parties and does not mislead or confuse customers as to the origin, source or quality of the products.

In any case, distributors shall undertake to conduct themselves in a manner that reflects positively on Gessi's image and reputation.

Distributors must promptly notify Gessi of any suspected infringement, counterfeiting, or misuse of Gessi's intellectual property that comes to their attention. Distributors must cooperate with Gessi in any enforcement actions and must not settle any claims without Gessi's prior written consent.

10. Promotional and Marketing Practices

Distributors must ensure that all promotional materials and marketing activities comply with applicable laws and regulations, and with Gessi's instructions and contractual requirements.

Distributors may only use up-to-date marketing materials provided by Gessi. Any informative and/or promotional communications created by distributors must be correct and not misleading.

In any case, all promotion and marketing activities must always reflect positively on Gessi's image and reputation.

11. Monitoring and Oversight

Compliance with this Code is essential. Distributors must therefore strictly comply with the requirements set out herein and cooperate with the following monitoring and oversight procedures.



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11.1. Reporting Obligations

Distributors must promptly report any suspected or confirmed violations of this Code or applicable laws and regulations to Gessi. This includes violations by employees, consultants, partners, agents or other representatives acting on behalf of the distributor or Gessi.

Reports should be sent via:

- Email: gessi@gessi.it; or
- Mail: Vintebbio, Parco Gessi, 13037 Serravalle Sesia, (Vercelli) Italy.

All reports received will be treated confidentially, discreetly and without any form of retaliation. However, this does not exempt or limit any legal reporting obligations that may apply.

11.2. Audits

Gessi may conduct unannounced inspections at any time during normal working hours to monitor compliance with this Code. Such inspections may be carried out by Gessi staff or authorised third parties. Distributors must cooperate with Gessi for these inspections and maintain all necessary documentation to demonstrate compliance with this Code and any relevant laws and regulations.

During such inspections, we may request access to the offices and premises where distributors operate, as well as to documentation and personnel for interviews. Distributors must provide such access and not improperly influence the audit procedure or findings. Gessi will have due respect for the distributor's confidential information and intellectual property rights during such inspections.

Based on the audit findings, Gessi may require distributors to establish and implement a corrective plan.

11.3. Non-compliance

A distributor's failure to comply with this Code, refusal to establish a corrective plan and/or failure to implement an agreed corrective plan may result in a breach of contractual obligations and suspension or termination of Gessi's business relationship with that distributor.

12. Contact Information

For any questions about this Code of Conduct, contact the Gessi representative responsible for managing the distributor's business relationship.

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