



EMPOWER CONSULTING LIMITED
EASY SOLUTION

ECL-CMP-001 REV.00

CODE OF ETHICS AND BUSINESS CONDUCT

STATEMENT FROM THE MANAGING DIRECTOR

At **Empower Consulting Limited**, we believe that integrity is not simply a corporate value; it is the foundation upon which our business is built.

As a company providing international consulting, project coordination and business support services, we recognize that the trust placed in us by our clients, business partners and stakeholders is earned through consistent ethical conduct, transparency and professional accountability.

This Code of Ethics and Business Conduct reflect our commitment to conducting all business activities with integrity, impartiality, responsibility and in full compliance with applicable laws and internationally recognized ethical standards.

The principles set out in this document guide our decisions, govern our relationships with all stakeholders and define the standards of conduct expected from every individual acting on behalf of **Empower Consulting Limited**.

The reputation of our Company is one of our most valuable assets. For this reason, every director, employee, consultant, contractor, supplier and business partner shares the responsibility for protecting our integrity by acting ethically, transparently and in accordance with the values that define our organization.

As **Managing Director**, I reaffirm my personal commitment to fostering a corporate culture founded on integrity, respect for people, professionalism, transparency and continual improvement, ensuring that these principles remain the cornerstone of every decision and every activity carried out by our Company.

I sincerely thank everyone whose professionalism, commitment and ethical conduct contribute each day to strengthening the credibility, reputation and reliability of **Empower Consulting Limited**.

Ennio Luca Domicoli

Managing Director

Empower Consulting Limited

1. PURPOSE

This Code of Ethics and Business Conduct establishes the principles, values and standards of conduct that guide the activities of Empower Consulting Limited and serves as the fundamental framework governing the Company's operations and its relationships with clients, business partners, suppliers, public institutions and all other stakeholders.

The Company recognizes that adherence to ethical principles is essential to maintaining the credibility, reputation and long-term sustainability of its business.

Accordingly, this Code is not merely a collection of behavioural rules; it expresses the Company's identity and its ongoing commitment to responsible, transparent and professionally accountable business practices.

Empower Consulting Limited operates in the field of international consulting and project coordination, supporting its clients in the successful execution of their activities across both domestic and international environments.

Within this context, the Company considers ethics, legality and professional integrity to be fundamental elements in building long-term relationships based on trust and in protecting the legitimate interests of all parties involved.

This Code forms an integral part of the Company's Integrated Management System and provides the foundation for the development of corporate policies relating to compliance, anti-corruption, information security, personal data protection and corporate social responsibility.

2. SCOPE

This Code of Ethics and Business Conduct applies to every individual acting on behalf of **Empower Consulting Limited** or maintaining a professional relationship with the Company, regardless of the nature of such relationship.

The provisions of this Code are binding upon directors, employees, consultants, contractors, temporary personnel, suppliers, subcontractors, business partners and any other individual or organization representing the Company in the performance of its activities.

All recipients are expected to understand, respect and comply with the principles contained in this Code, adopting conduct consistent with the Company's values and contributing to the protection of Empower Consulting Limited's reputation, credibility and professional standing.

The Company promotes the widespread communication of this Code and encourages all recipients to apply the same ethical principles throughout their professional and commercial relationships, fostering an environment built upon mutual trust, transparency and compliance with applicable laws and regulations.

Failure to comply with the principles set out in this Code may result in the implementation of appropriate measures by the Company, in accordance with applicable legislation and contractual obligations.

3. FUNDAMENTAL PRINCIPLES AND CORPORATE VALUES

The activities of **Empower Consulting Limited** are founded upon a set of core principles that define the Company's identity and guide every decision, action and professional relationship. These values provide the foundation for all business activities and support decision-making at every level of the organization.

Integrity

The Company conducts its business honestly, fairly and consistently, adopting ethically responsible behaviour under all circumstances. Every decision is made in accordance with the principles of legality, impartiality and good faith, rejecting any conduct that could compromise professional independence or damage the Company's reputation.

PROFESSIONALISM

Empower Consulting Limited performs its activities with competence, reliability and professional diligence, continuously striving to enhance the quality of its services while promoting the ongoing development of technical, managerial and organizational expertise.

TRANSPARENCY

The Company is committed to maintaining clear, accurate and truthful communication with clients, suppliers, business partners, competent authorities and all stakeholders, ensuring that information is managed responsibly and in compliance with applicable legal and regulatory requirements.

ACCOUNTABILITY

Every activity is carried out with full responsibility for decisions made and commitments undertaken. Empower Consulting Limited promotes documented, traceable and verifiable business processes, fostering a culture of individual and organizational accountability.

RESPECT FOR PEOPLE

The Company considers its people to be its most valuable asset and promotes a working environment based on mutual respect, dignity, inclusion and recognition of individual capabilities. Any form of discrimination, harassment, intimidation or conduct that undermines human dignity is strictly prohibited.

CONFIDENTIALITY

The protection of information is a fundamental principle of the Company's operations. Empower Consulting Limited safeguards personal data, confidential information, intellectual property and all commercially sensitive information by implementing appropriate organizational and technical measures to prevent unauthorized disclosure, loss, access or misuse.

SUSTAINABILITY

The Company integrates economic, environmental and social considerations into its decision-making processes, promoting sustainable development and contributing, within the scope of its activities, to the creation of long-

term value for clients, business partners, employees and local communities.

4. STANDARDS OF BUSINESS CONDUCT

Empower Consulting Limited conducts its business in accordance with the principles of legality, integrity, fairness and accountability, adopting behaviours that are fully consistent with the values set out in this Code of Ethics and Business Conduct.

All business decisions shall be made exclusively in the best interests of the Company and its stakeholders, in compliance with applicable laws, contractual obligations and the highest standards of professional conduct.

The Company firmly believes that sustainable success cannot be achieved through conduct that conflicts with ethical principles, even where such conduct may generate short-term commercial or financial advantages.

4.1 Compliance with Laws and Regulations

Empower Consulting Limited conducts its business in full compliance with all applicable laws, regulations and statutory requirements in every jurisdiction where it operates.

All recipients of this Code are expected to understand and comply with the legal and regulatory requirements relevant to their professional responsibilities, avoiding any conduct that may expose the Company to legal, financial or reputational risk.

Whenever uncertainty arises regarding the interpretation or application of legal or regulatory requirements, decisions shall be guided by the principles of prudence, integrity and transparency.

4.2 INTEGRITY IN BUSINESS RELATIONSHIPS

The Company establishes and maintains professional relationships based on fairness, impartiality and mutual respect.

All interactions with clients, suppliers, business partners, consultants and public authorities shall be conducted with transparency and professionalism, avoiding any conduct that could compromise independent judgement or create improper advantages.

Empower Consulting Limited rejects any form of fraudulent, misleading or unethical business practice and is committed to promoting fair competition and responsible business conduct.

4.3 ANTI-BRIBERY AND ANTI-CORRUPTION

Empower Consulting Limited adopts a zero-tolerance approach towards bribery, corruption and any practice intended to obtain improper business advantages.

No individual acting on behalf of the Company may offer, promise, request or accept money, gifts, hospitality,

favours or any other benefit that could improperly influence, or appear to influence, the objectivity of a business decision.

All business activities shall be conducted solely on the basis of professional competence, service quality, fairness and transparency.

The Company's operational requirements for preventing bribery and corruption are set out in its **Anti-Bribery and Anti-Corruption Policy**.

4.4 CONFLICTS OF INTEREST

Recipients of this Code shall avoid any situation in which personal, financial or family interests may conflict, or appear to conflict, with the interests of **Empower Consulting Limited**.

Any actual, potential or perceived conflict of interest shall be promptly disclosed to Management to ensure that it is assessed and managed in a fair, transparent and objective manner.

Business decisions shall always be taken solely in the best interests of the Company and its clients.

4.5 CONFIDENTIALITY AND INFORMATION PROTECTION

Information acquired during the course of business represents a strategic asset of both the Company and its clients.

All recipients are responsible for protecting such information against unauthorized access, disclosure, loss, misuse or any other form of inappropriate handling.

Confidential information shall be used exclusively for legitimate business purposes and in accordance with contractual obligations, applicable legal requirements and the Company's Information Security Management framework.

The Company's requirements for the protection and management of information are defined in its **Information Security Policy**.

4.6 PROTECTION OF COMPANY ASSETS

The Company's tangible and intangible assets shall be used exclusively for legitimate business purposes and with the highest standard of care.

Each recipient is responsible for the proper protection and appropriate use of the resources entrusted to them, avoiding waste, misuse or any conduct that could result in financial loss or reputational damage to the Company.

Company assets include, but are not limited to, confidential information, corporate documentation, electronic data, intellectual property, know-how, information systems and technological resources.

4.7 FAIR COMPETITION

Empower Consulting Limited supports the principles of free and fair competition and conducts its business with integrity, professionalism and transparency.

The Company neither engages in nor supports anti-competitive practices, unlawful agreements or any conduct intended to distort or improperly influence market competition.

Business relationships shall be developed exclusively on the basis of service quality, professional competence, integrity and the ability to deliver sustainable value to clients.

4.8 ACCURACY OF INFORMATION AND RECORDS

All documents, communications, records and information produced or maintained by the Company shall be accurate, complete, truthful and properly retained.

The proper management of corporate records is essential to ensuring transparency, traceability, accountability and the reliability of business processes.

The alteration, falsification, concealment or unauthorized destruction of corporate documents or records is strictly prohibited.

5. RELATIONSHIPS WITH STAKEHOLDERS

Empower Consulting Limited recognizes that its long-term success depends upon its ability to establish and maintain relationships of trust with all stakeholders. Accordingly, the Company is committed to developing relationships founded on fairness, transparency, mutual respect and collaboration.

In its relationships with clients, **Empower Consulting Limited** operates with professionalism, independence and impartiality, delivering consulting services based on technical competence, reliability and the fulfilment of contractual commitments. The Company promotes clear and timely communication, ensuring that all activities are performed in the best interests of the client and in compliance with applicable legal and regulatory requirements.

Relationships with suppliers, consultants and business partners are based on objective criteria including competence, quality, reliability, integrity and sustainability. The selection and engagement of business partners are conducted through fair and transparent processes, avoiding any form of favouritism, discrimination or conflict of interest.

In its dealings with public authorities, regulatory bodies and governmental institutions, the Company acts with the highest standards of integrity, cooperation and transparency, ensuring that all communications and information provided are accurate, complete and truthful.

Empower Consulting Limited is also committed to maintaining responsible relationships with local communities and all parties affected by its activities, respecting human rights, diversity, individual dignity and the principles

of environmental and social sustainability.

6. REPORTING VIOLATIONS OF THE CODE

Empower Consulting Limited promotes a corporate culture founded on transparency, individual accountability and adherence to the principles set out in this Code.

Any recipient who becomes aware of conduct that is inconsistent with the ethical principles of the Company, potential violations of applicable laws or regulations, or any behaviour that may adversely affect the Company's legitimate interests is encouraged to report such concerns promptly through the reporting channels established by the Company.

Reports shall be made in good faith and based on reasonable grounds. All reports will be handled with the utmost confidentiality, respecting the dignity of the individuals involved and in accordance with applicable legal and regulatory requirements.

Empower Consulting Limited strictly prohibits any form of retaliation, discrimination or adverse treatment against individuals who, in good faith, report suspected misconduct or potential violations.

The procedures governing the reporting and management of concerns are set out in the Company's Whistleblowing Policy.

7. Management Commitment

The Management of **Empower Consulting Limited** actively promotes the principles set out in this Code and is committed to ensuring that they are fully integrated into the Company's decision-making processes, day-to-day operations and corporate culture.

Management is responsible for communicating this Code throughout the organization, promoting ethical conduct and implementing the measures necessary to ensure that all recipients are able to operate in accordance with the principles and standards established herein.

The example set by Management is fundamental to fostering a corporate culture based on integrity, accountability, transparency and continual improvement.

8. REVIEW, UPDATE AND CONTINUAL IMPROVEMENT

This Code shall be reviewed periodically to ensure its ongoing suitability, effectiveness and alignment with changes in applicable legislation, organizational requirements and internationally recognized best practices in business ethics and corporate governance.

Any revisions or updates shall be approved by Management and communicated to all relevant recipients through appropriate corporate communication channels.

Empower Consulting Limited considers the continual improvement of its ethical standards to be essential for

strengthening the confidence of clients, business partners, employees and all other stakeholders.

DOCUMENT INFORMATION

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