

CEFA CODE OF ETHICS

Approved by the Board of Directors on the 29th November 2021

INTRODUCTION

The Association and the Group

The present Code (hereinafter referred to as the Code, that is the "Code of Ethics") expresses the ethical commitments and responsibilities in the conduct of business and company activities undertaken by those who have relationships of any kind with the Association of Families for Education and Culture - CEFA (hereinafter referred to as "CEFA") that is whether they are employees, collaborators in various capacities, administrators, auditors, or subjects with whom CEFA has relationships of any kind. CEFA is the managing body of a number of schools ranging from crèches to nursery schools to primary and secondary schools, first degree.

CEFA and the schools it manages are a unique Group (hereinafter referred to as the Group) whose main purpose is the promotion of culture and education with initiatives aimed to encourage the human and cultural education of its pupils in close collaboration with families.

CEFA is associated with the body FAES (Famiglia E Scuola) whose educational system rests on the educational alliance between the Family and the School and on the personalized education that is realized through the tutoring system. CEFA therefore adheres to the Charter of Principles of FAES.

CEFA, in consideration of the development of its activities and the increase of the number of employees, has deemed it appropriate and necessary to adopt and issue its own code of conduct supported by the internal regulations based on shared principles and rules.

The CEFA Code of Ethics sets out the values to which all its directors, statutory auditors, employees and collaborators must adapt, accepting responsibilities, structures, roles and rules whose violation, even if it does not result in any corporate responsibility towards third parties, take personal responsibility within and beyond the association. The knowledge and observance of the Code of Ethics are therefore primary conditions to collaborate in any capacity with the Body in respect of the transparency and reputation of the Association. The Code of conduct is brought to the at-

tention besides all employees, administrators, directors, auditors and/or collaborators in various capacities, also all those with whom CEFA keeps business relationships by delivering a paper copy, and/or on bulletin board in different seats and/or publishing on the Institutional website, requiring the observance of the rules there in contained.

CEFA is committed to promote and spread a work culture based on criteria of professionalism, loyalty, fairness, justice and respect. The Board works to ensure a friendly atmosphere in order to enable all employees to collaborate, being involved and responsible, with regard to the specific objectives of their role or duties and the ways to pursue them.

1. GENERAL PROVISIONS

1.1 Principles and values

CEFA repudiates any type of discrimination based on personal and social conditions, on gender, on ethnicity and/or on religious and political beliefs. The principles and provisions of this Code of Ethics are illustrative indications of the general obligations of professionalism, fairness and loyalty which qualify the performance of work and behaviour in the workplace. The principles and provisions of the present Code of Ethics are binding on the members of the Board of Directors, the auditors, the managers, the employees, even on a fixed-term contract basis, to all those who for any reason have relations with CEFA. (Hereinafter jointly "Recipients").

1.2 Spreading, interpretation and application

CEFA provides for spreading the Code of Ethics to the Recipients, the interpretation and clarification of the provisions, the verification of effective compliance, the updating of the provisions with regard to the needs that occasionally occur, adopting suitable measures in case of infringement, through the designated bodies and procedures better defined below.

1.3. Reference to the law

The provisions of this Code are pure examples of general obligations of diligence and loyalty required by law to employees in various capacities, and of fairness and good faith to all collaborators, and they integrate all the provisions of CCNL (Worker National Collective Agreement) and the company rules notwithstanding the general application of the current rules.

2. GENERAL RULES OF BEHAVIOR

2.1 Centrality of the person

CEFA declares the "centrality of the person" among the guiding principles of the association; CEFA therefore undertakes to protect the health and the psychological, cultural and moral and physical integrity of its Employees, Collaborators and Students. Everyone must work, regardless of their role, in working conditions that respect personal dignity, individual freedom and safe and healthy work environments.

2.2 Compliance with the law

CEFA operates in full compliance with the laws and regulations in force in Italy, in compliance with the principles established in the Code of Ethics and in the Charter of Values of the FAES and with the procedures established by collective agreements, rules and the internal protocols.

Moral integrity is a constant duty of all those who work for and with CEFA and it characterizes the behaviour of the entire organization. The directors and employees of CEFA, as well as those who in various other capacities operate the same and are therefore required, within the scope of their respective competences, to know and observe the laws and regulations in force. The relationships with the Authorities and Institutions of those working for and with CEFA must be characterized by the utmost correctness, transparency and collaboration, in full compliance with the laws and regulations in force.

Managers, Employees and Collaborators are aware of the Christian identity and inspiration of CEFA and of the schools run by the same and of the activities promoted; therefore, even in the absolute freedom of belief, they will assume behaviours that show respect and coherence with this identity and promoting activities and lifestyles that conform to this inspiration.

The Managers, Employees and Collaborators shall abstain from participating, even indirectly, in activities of secret associations or associations or bodies with criminal purposes or which in any case to pursue political aims through military organizations.

2.3 Social and personal responsibility

CEFA is aware of the influence that its training activity can have on social development and on the present and future general welfare of the community. For this reason, in setting up didactic and educational strategies, it takes into account the needs and characteristics of the local community and undertakes initiatives of cultural and social value, in order to offer a constant improvement in the training of new generations. All work activities of those working in CEFA must be carried out with professionalism, efficiency, moral rigor and correctness, using as best as possible the tools and time available and assuming responsibilities related to fulfilments, also in order to protect the image of the Association.

2.4 Models and rules of moral behaviour

The behaviours and relationships of all those who in various capacities operate in the interests of CEFA, inside and outside, must be inspired by transparency, fairness and mutual respect. In this context, the Directors and the Managers must first represent with their work an example for all the human resources of CEFA, carrying out their functions, having in mind the guiding principles of the Code of Ethics and the Charter of Values of the FAES, the procedures and the regulations, taking care of the diffusion among the employees and urging them to present requests for clarifications or proposals for updating where necessary.

In particular, CEFA ensures that the service carried out by its Employees and collaborators in any capacity is aimed at continuous improvement and the activities carried out are based on high quality standards, attested to by the Quality Certifications acquired in ISO 9001/2008 and ISO 11034 / Systems 2003 and by those acquired in the future.

All CEFA staff is required to provide punctual, correct, transparent, comprehensible and accurate information so that all the interlocutors (administrators, auditors, managers, parents, pupils, suppliers) have the possibility to make independent and informed decisions.

2.5 Confidentiality

Due to the specificity and relevance of the areas of activity covered by the association and the schools managed, all Recipients are required to maintain the utmost confidentiality and therefore not to disclose or request undue news on the documents, on

the know-how, on research projects, company operations and in general, on all information acquired on the basis of their work function, in respect of the privacy policy.

In particular, those that refer to sensitive data (racial and ethnic origin, religious and philosophical beliefs, political opinions, union membership, health, genetic, biometric data, life, and sexual orientation) of pupils, families and employees and collaborators constitute confidential information. The violation of the duties of confidentiality by the Recipients seriously invalidates the fiduciary relationship with the company and can determine the application of disciplinary or contractual sanctions related to both the violation of the duties of confidentiality and the violation of the Code of Ethics.

2.6 Impartiality

In relations with all stakeholders, and with all those engaged, CEFA avoids any form of discrimination based on age, sex, sexual habits, health status, ethnicity, nationality, political opinions and religious beliefs of its interlocutors.

2.7 Environmental protection

CEFA recognizes the environment as a primary value to be safeguarded and for this purpose manages its activities and the properties entrusted to it in an environmentally compatible manner, also taking into account the development of scientific research in this field.

3. RULES OF BEHAVIOR

3.1 – STUDENTS AND FAMILIES

3.1.1 Relationship with families

CEFA, aware of its social, educational and training role, acts in relations with students and families, in the primary interest of both, taking into account the fiduciary obligations and its own responsibility towards them.

3.1.2 Centrality of the person

CEFA is respectful of the centrality of the person and pays special attention to the physical, psychological, cultural and emotional needs of school pupils and ensures

that the educational and didactic paths respect the harmonious development of the personality of children and students.

3.1.3 Educational activity

CEFA guarantees all children and all students and their families behaviours based on respect for the principles set out in the current regulatory system and in the Code of Ethics.

It also guarantees the orderly and functional performance of the educational activity, the school calendar and all the activities planned, in compliance with the current and possible emergency regulations.

3.1.4 Communication

CEFA strives to establish a relationship of collaboration and constant dialogue with the family of every child and every student, favouring their participation in school activities. Communication, both with children and students and with families, is based on clarity, transparency, timeliness and completeness. CEFA informs families through written communications, notices, individual interviews and computerized means (e-mail and website) in order to encourage participation in the activities carried out by children and students and to deal with any problems and difficulties that may arise during implementation of these activities.

3.1.5 Documentation and privacy

The documentation concerning each child and each student is correctly recorded and made available to the family in respect of current rules; CEFA guarantees the absolute confidentiality and privacy of documentation and any other information.

3.1.6 Respect and dignity

Every person who benefits from the service of the institution must be treated with respect and dignity; nobody will be subjected to harassment or physical, sexual, psychological or verbal abuse. The employees and collaborators of CEFA who are aware of cases of conflict, distress, abuse or difficulty of a child or of a student, have the duty to consult without delay those in responsibility as well as the Principal of the Structure who will undertake immediately the appropriate actions.

3.2 - TEACHERS, PERSONNEL, COLLABORATORS

3.2.1 Human resources

Human resources are an essential element for the existence of CEFA and a critical factor for successfully competing on the market. Honesty, loyalty, ability, professionalism, seriousness, technical preparation and dedication of personnel are therefore among the decisive conditions for achieving the objectives of CEFA and represent the characteristics required by CEFA to its directors, auditors, employees and collaborators for various reasons. CEFA works to overcome all forms of discrimination, corruption, exploitation of child or forced labour and, more generally, for the promotion of the dignity, health, freedom and equality of workers.

3.2.2 Selection Policies

In order to contribute to the development of its objectives and to ensure that these objectives are all pursued in compliance with the ethical principles and values to which CEFA is inspired, the company policy is aimed at selecting each employee, consultant, collaborator in various titles according to the values and characteristics stated above. As part of the selection process - also taking into consideration the adherence to the principles and values to which CEFA is inspired, but always respecting equal opportunities and without any discrimination on the private sphere and the opinions of the candidates - CEFA works so that the resources acquired correspond to the profiles that are actually necessary for the needs of the company, avoiding favouritisms and/or any kind of assistance.

The staff of CEFA is hired with a regular employment contract, in compliance with laws, collective agreements and current regulations. In particular, CEFA does not allow and does not tolerate the

establishment of employment relationships - either by external collaborators, suppliers or business partners - in violation of current legislation on child labour, women and immigrants.

CEFA undertakes to provide the employee with complete and transparent information on the contracts that regulate the work. Each employee must receive: detailed information on the characteristics of the function and the duties to be performed, legal and remuneration elements, rules and procedures to be adopted for the regular performance of work and a copy of the Code of Ethics and of the company rules and regulations in force.

3.2.3 Development of professionalism

In the evolution of the employment relationship, CEFA commits itself to create and maintain the necessary conditions so that everyone's skills and knowledge can be further expanded in compliance with these values, following a policy based on the recognition of merit and equal opportunities, providing specific programs for professional updating and the acquisition of more skills. In particular, CEFA promotes training and update meetings for all staff and encourages the development of new skills that enhance the specific professionalism of each person. Because of this, the employee is required to cultivate the acquisition of new skills, abilities and knowledge, while managers and administration must pay the utmost attention in enhancing and increasing the professionalism of their collaborators, creating the conditions for the development of their skills and the realization of their potential.

3.2.4 Material resources

Employees who have been entrusted with or having at disposition available company assets for the best performance of their respective duties are personally responsible for the custody of such assets and their use, exclusively in relation to the performance of their work and in any case in compliance of the applicable rules and instructions and of what is indicated below.

Employees must take the necessary precautions to avoid any possible form of damage, loss and theft of the equipment and promptly report to the competent authorities any theft or loss of the equipment, giving immediate notice to CEFA for the activation of the procedures necessary to block use.

In particular:

- personal computers, telephones, Internet connections eventually made available, fax, e-mail and video recording equipment, photocopiers may only be used in relation to work requirements.
- during working hours and in particular, during the course of educational activities, employees will refrain from using personal mobile phones.
- Employees cannot proceed to the direct installation of programs on personal computers, nor to the duplication or removal of installed programs.

In order to ensure respect for the privacy of each individual, employees will not be able to take photographs or take pictures of pupils, parents, colleagues or the school structure with their own electronic devices, without the prior authorization of the principle of the structure and eventually the person concerned.

In any case, any photographs or films duly authorized cannot be stored and/or sent to third parties. The violation of the above constitutes a very serious violation of this Code of Ethics.

Employees who use the internal network, the corporate Internet network or the e-mail system in compliance with the company rules, regarding internet and e-mail use will not be able to:

- download software or music files that are not strictly related to the performance of the tasks they are assigned to in respect of the copyright regulations and the appropriate authorization of the Director
- use for personal reasons, except with expressly written authorization, e-mail or network services, or use of these services to maintain correspondence with users of educational, formative or social services without the written authorization of the operators on the authority of minors
- send emails from workstations or receive them in the e-mail boxes even using web mail systems
- perform acts aimed at avoiding checks on the use of e-mail and Internet that the institution can carry out in compliance with the law, even occasionally, both in collective mode and on names or individual devices and stations
- perform acts aimed at preventing the continuity of work by using e-mail and the Internet in the event of their absence
- use e-mail and the Internet to make purchases or make payment arrangements for personal use, even when payment or billing is the purchaser's responsibility.

3.2.5 Conditions of Work

CEFA recognizes respects and protects the professionalism and freedom of teaching of teachers, the competence and qualification of all staff.

CEFA shall endeavour to ensure the conditions necessary for all personnel to be able to work in optimal conditions both in terms of safety at work and of satisfaction and psychophysical well-being. Furthermore, it stimulates the creation of a frank, communicative and collaborative relational environment.

CEFA works to ensure that the behaviour of all staff is always based on respect for people's sensitivity. In consideration of the specificity of all respective roles, CEFA promotes a climate of mutual respect in interpersonal relationships, requiring in particular the teaching staff to avoid excessively confidential tones or attitudes in relationships with families and students, even in the promotion of a family atmosphere. The privacy of all staff is protected according to the legislation in force 3. The employee must act loyally, in compliance with the obligations undertaken through the employment contract and the provisions of the Code of Ethics, ensuring the required services and his personal contribution to ideas, motivation and enthusiasm.

CEFA ensures that anyone, and particularly those who exercise roles of responsibility, presents themselves to employees using a respectful and decent language and an appropriate tone. Any form of threat or psycho-physical harassment, especially against minors will be prosecuted by law and company regulations. An employee who thinks he has been the object of threats, harassment or discrimination of any kind, has the duty to report the incident directly to the Principal of the structure who will immediately address the case to the general manager in order to take the appropriate measures and if necessary reporting the incident to the Judicial authority.

Each employee is required to collaborate with colleagues and contribute to all activities that CEFA promotes to achieve the educational and didactic, formative and promotional objectives set out by the Board.

Accountancy information must be based on principles of transparency, i.e. the truthfulness, accuracy, clarity, honesty and completeness of the basic information and subsequent registrations. Anyone who becomes aware of possible omissions, falsifications, irregularities in the keeping of accounting and basic documentation, or in any case of violations of the principles established by the Code of Ethics and specific protocols is required to report it immediately.

The aforementioned violations damage the relationship of trust with CEFA, becoming relevant from the disciplinary point of view and will adequately be sanctioned.

CEFA is committed to promoting and spreading the culture of safety, developing awareness of risks and attitudes towards responsible behaviour through training and communication.

3.3 – SUPPLIERS

3.3.1 Equity and non-discrimination

CEFA acts on the market without any discrimination between suppliers and allows anyone in possession of the objective requisites to compete fairly for supplies and creates, in the event of a tender notice, adequate conditions of competition.

3.3.2 Duty of impartiality

To further safeguard the duty of impartiality, CEFA employees (especially educators and teachers of all levels) cannot offer or accept gifts that go beyond normal courtesy practices or that may appear aimed at obtaining favourable conditions and treatments.

3.3.3 Communication

CEFA undertakes to inform suppliers in a complete, truthful and correct manner on the characteristics of its business, on the forms and times of payment that it undertakes to carry out on a regular basis.

3.3.4 Quality control

CEFA performs scrupulous checks on the quality of the products used for its activities.

3.3.5 Prohibition of exploitation of dominant positions

For a correct management of contractual relationships, CEFA undertakes not to exploit positions of domination with respect to counter parties and to provide a comprehensive and exhaustive disclosure.

3.4 - OTHER ORGANIZATIONS

3.4.1 Dialogue and collaboration

CEFA believes that dialogue with local bodies, organizations and local associations of high cultural and educational levels is important for realizing its mission; therefore it cooperates with them in respect of mutual interests.

3.4.2 Equity and non-discrimination

Consistent with the principles of the Code of Ethics, CEFA does not discriminate between the various associations and organizations, but collaborates with them to carry out well defined projects of importance for various structures in the area.

3.4.3 Correct compliance with the law

Relations with organizations, associations, trade unions, businesses, other crèches or schools and with their officials and representatives are inspired by ethical principles of fairness and respect for the law.

3.5 - PUBLIC INSTITUTIONS

3.5.1 Institutional dialogue and correct compliance with law

CEFA maintains relations with local and national institutions. The reports are based on principles of correctness, loyalty and transparency and must be undertaken and managed in absolute and rigorous compliance with the laws and regulations in force as well as the principles set out in the Code of Ethics and internal protocols, so as not to compromise the integrity and reputation of both parties.

3.5.2 Principle of legality

CEFA maintains stable channels of communication with all institutional interlocutors, avoiding any kind of discrimination and carries forward its position in a transparent and rigorous manner, avoiding positions and attitudes even if only apparently collusive.

All acts, including payments to third parties, aimed at inducing or performing or failing to perform, acts in violation of the laws of the legal system to which they belong, including influencing acts of public offices, obtaining illegitimate favours, promises or solicitations, indirect personal benefits, are prohibited; gifts and acts of courtesy are allowed only if they are of modest value and such as not to compromise the integrity and reputation of the parties and cannot be interpreted as aimed at the improper acquisition of advantages for themselves or others.

The staff and all external collaborators who receive proposals for benefits from public officials must immediately report to the School Principal.

3.6 - THE ENVIRONMENT

3.6.1 Environmental education

The environment is a primary asset to be safeguarded. CEFA promote environmental education and ecological initiatives to instill values and traditions of our territory for the new generation, civic sense of protection and respect for the environment.

3.6.2 Safety, protection, safeguarding of the environment

As part of its activities, CEFA is inspired by the principle of safeguarding and protection of the environment and pursues the objective of ensuring the safety and health of children, pupils, staff and the territory in general.

4 - ORGANISMS AND PROCEDURES OF IMPLEMENTATION AND CONTROL

4.1 Approval, update and distribution of the Code of Ethics

The Code of Ethics has been approved by the CEFA Board of Directors; any variation and/or integration of the same must be approved by the Board of Directors and will be disseminated promptly to all recipients. It is the task of the CEFA Board of Directors to update the Code of Ethics in order to adapt it to any new relevant legislation and to the evolution of civil sensitivity. The Board of Directors and each Director promote the distribution of the Code of Ethics and all other company rules to the Recipients.

4.2 Violation reports

All employees and collaborators are required to report promptly and confidentially to their Principal any news about the violation or alleged violation of the Code of Ethics and/or of illicit offences that may involve CEFA. The Principal is required to inform the Board of Directors without delay, as per 4.4 below or one of its members. All Recipients are requested to assure the confidentiality of the matter, related to their particular position in the interest of CEFA.

4.3 Breach of trust and autonomy of disciplinary system

The violation of the principles established in the Code of Ethics and in the procedures established by the internal protocols compromises the fiduciary relationship between CEFA and the Recipients. Such violations will therefore be pursued incisively and promptly, through appropriate and proportionate disciplinary measures, therefore contractual or legal actions in the appropriate courts, regardless of the possible criminal relevance of such behaviour. Each violation represents if proven:

- o In case of employees and managers a breach of contract in relation to the obligations arising from their work contract particularly referred to as art. 2104, 2105, 2106 c.c. and ss. mm. and/or ii. ;
- o In case of administrators, noncompliance with the duties imposed by law and Statutory Regulations including the provisions of art. 2392 c.c. and ss. mm. and/or ii. ;
- o As far as other Recipients are concerned, it represents a contract breach and consequently a legitimate contract withdrawal notwithstanding the damages claims.

4.4 Regulatory authority

A supervisory board is constituted to control the compliance to the Code of Ethics as well as to the Company regulations. This board is composed of one member of the board of Directors named by the same members of the board, by the General Manager and by the Director of human resources. The regulatory authority is regulated by a specific rule code, approved by the Board of Directors. Once the information deemed useful is acquired when the conditions are right, without prejudice, to report them to the competent authorities for a relevant penal conduct, in accordance with the company internal rules and regulations, the case will be submitted to the Board of Directors and in case of very serious violation to the General Manager and in other cases the most appropriate actions will be undertaken, according to the specific competences ruled by law, Statutory Regulations and other resolutions taken by the Board of Directors.

4.5 General principles regarding penalties

The disciplinary measures have to be gradually imposed and have to be proportional to the case occurred. The disciplinary measures have to take in consideration the following circumstances:

- o willfulness of a violation conduct;

- o negligence, carelessness, malpractice shown by the involved person in front of the Commission, particularly regarding the awareness of the possible violation event;
- o the relevancy and possible consequences of the violation and possible illegal event;
- o the position covered by the person involved within the company organization particularly regarding the responsibilities related to his job or relationships with other persons;
- o possible aggravating factors and/or attenuations there can be considered in relation to the Recipient involved;
- o the complicity of several Recipients in agreement with each other in the Commission of the violation or the illicit occurred;

The notification of the violation and the application of the penalty are diversified according to the category of the acting subject.

4.5.1 Penalties for employees

Penalties for managers and employees assume disciplinary actions. Penalties are specified by the disciplinary Code of the company and/or those specified by CCNL ANINSEI/ASSOSCUOLA (National Collective School Workers Contract), private schools pro-tempore in force, that is that Code applied to the individual contract in compliance with the procedures stated by art.7 of the Workers Statutes and ss. mm. and/or ii. and by other special applicable rules.

The company disciplinary measures constitute of the Civil Code rules and regulations regarding this matter, the contractual provisions specified by the CCNL above mentioned, and by those of the present Code of Ethics and other remaining company regulations. In particular, the penalty system describes sanction able behaviors according to their relevance and relative penalties based on the severity of violating behaviors. The above mention penalties under the CCNL are applied in accordance with the general principles and criteria of the infringed rules of the Code of Ethics and company regulations. With particular regard to the employees, according to the provisions of the above mentioned CCNL (art. 64 and ss.) following penalties are provided:

- a. Verbal warning;
- b. Written warning;
- c. A fine not exceeding the amount of 4 hours of the base salary to be paid in accordance with the law;
- d. Suspension of work and salary up to a maximum of 6 working days;
- e. Disciplinary dismissal.

In accordance with a disciplinary authority provision, the Board of Directors or one member or members of the same, decide on the most convenient disciplinary measures to be adopted, in compliance with the current and conventional rules and also the possible cancellation of disciplinary proceedings.

4.5.2 Penalties for Managers

The managerial contract is characterized by its highly trust-based nature. Therefore, Managers are expected to comply with all rules and regulations stated in the Code of Ethics and in other company provisions. Their work contract is based on the absolute respect of these principles and they are expected to be an example to the other Recipients. Managers who are responsible of possible infractions are treated with extreme severity in accordance with the above mentioned general principles and contract laws. In accordance with a disciplinary authority provision, the Board of Directors or one member or members of the same, decide on the most convenient disciplinary measures to be adopted, in compliance with the current and conventional rules and also the possible cancellation of disciplinary proceedings.

4.5.3 Disciplinary measures of Managers in top positions

CEFA assumes with extreme severity all those infringements performed by those Managers who represent the Institution. They should respect the values of fairness and transparency among all those who manage the Institution in order to be an example and an incentive to all those collaborate at any level with and for CEFA. Any violation committed by the members of the Board of Directors will be prosecuted under art. 2392 c.c. and under all other applicable provisions.

The Board of Directors decides by absolute majority of those who are present, except for Managing Director or the Director possibly involved in the infringements, after consulting the auditor. In any case, pro-tempore rules and regulations in force will be applied.

4.5.4 Disciplinary measures of residual Recipients

Any infringement of this Code of Ethics carried out by other Recipients not included in the categories mentioned above, could determine, pursuant to the specific contract clauses and to the current legislation, the contract termination or the right of withdrawing from the contract, without prejudice to damage claims, where it is the case.

4.6 Safeguard clause

CEFA protects its image and to safeguard its own resources will not entertain any kind of relationships with subjects who do not intend to operate in strict compliance with current legislation, and/or refuse to behave according to the values and principles set forth in the Code of Ethics and in the company internal rules.