

# CODE OF ETHICS



FOR LEGAL AND ETHICAL  
WORKING PRACTICES









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# Intro- duction

## Introduction

This Code of Ethics, processed and adopted by **Jingold s.p.a.** (*hereafter known as Jingold or Company*) constitutes the reference of the Internal Control System and integral parts of the Organisational Model formalised according to the Legislative Decree nr. 231/2001 and is made up of:

- general principles that characterise the ethics of JINGOLD and guidelines that regulate relationships maintained with all counterparts;
- applied standards that describe the control system to observe the Code of Ethics and maintain its continual improvement.

The members and employees of JINGOLD and all those with whom business relations are conducted through adequate communication instruments are aware of the Code of Ethics (which is also available to the general public on JINGOLD's website [corporate.jingold.it](https://corporate.jingold.it)).



# Principles shared by the jingold operators

## Principles shared by the Jingold operators

| 01



OFFER QUALITY  
PRODUCTS TO  
THE MARKET



HIGHLIGHT QUALITY  
PRODUCTION



INTEGRATE INTO  
A SUSTAINABLE  
AND RESPONSIBLE  
GLOBALISATION

JINGOLD ACKNOWLEDGES THAT THERE IS A SYSTEM OF VALUES CAPABLE OF GENERATING WELLBEING AND RICHES IN THE INTERNATIONAL AGROFOOD SYSTEM.

JINGOLD was born from the union of leading companies in the fresh fruit and vegetables sector of Emilia-Romagna with the intention of promoting at international level the new variety of yellow pulp kiwi and was awarded the exclusive right for the production and commercialisation at global level.

JINGOLD OPERATES TO:

- offer the national and foreign markets healthy and quality products, the processing of which highlights each single component;
- highlight international quality production and work and the role of agricultural businesses and the fruit and vegetable operators;
- integrate into a sustainable and responsible globalisation fully respecting the laws and contracts, the health and safety of the workers, consumers and the environment.





# Application field

## Application field

| 02

The addressees of JINGOLD's Code of Ethics are members of the Board of Directors, (members of the Board of Auditors and/or auditors), employees, collaborators that offer their services to the Company and all those who work towards obtaining the objectives.

**The addressees of the Code of Ethics freely refrain from activities, behaviours and acts that are incompatible with the obligations connected to the relationship maintained with the Company.**

In the relationships with its counterparts, the Company is committed to inform them about the existence of this Code of Ethics.





# Reference principles and behavioural norms

## Reference principles and behavioural norms

| 03

SUBJECTS THAT PURSUE THE OBJECTIVES OF JINGOLD OPERATE RESPECTING THE FOLLOWING INSPIRING PRINCIPLES:

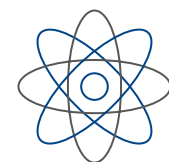


COMPLIANCE  
WITH THE LAW

- Legality, honesty and correctness, integrity and respect of the Code of Ethics.

**JINGOLD operates respecting the laws in force, professional ethics (and internal regulations).**

The pursuance of the Company's interests can never justify a conduct that is contrary to the principles of legality, honesty and correctness. The relationships with the Company's interlocutors are based upon behavioural criteria of correctness, collaboration, loyalty and reciprocal respect. JINGOLD is committed to adopting useful and opportune measures so that the obligation to respect legislation and all the norms in force, as well as preordained principles and procedures, is properly constituted and practiced by the addressees of the Code of Ethics.



PRODUCING  
SAFE FOOD

- Free trade

**Jingold supports competition, which continuously encourages companies to offer the best range of products at a fair price.**

Jingold supports the free market, in which trade is a fair competitive game and whose ultimate beneficiaries are consumers. Jingold supports the Business Social Compliance Initiative (BSCI) which recognizes the international trade as an essential vehicle for people's prosperity and growth social economy.



ENVIRONMENTAL  
PROTECTION

- Safe, healthy and quality food products

**Jingold is committed to attaining the objective of producing safe, healthy food products of high quality** by the adoption of opportune procedures integrated into the Company's quality control management system.

- Transparency and completeness of information

The Company is committed **to informing the interlocutors in a clear and transparent way about its situation** and its progress, without favouring any particular group of interest or single individual.





— Information confidentiality

Jingold ensures the adoption of procedures to guarantee information confidentiality in its possession, the observance of the norm concerning personal data and abstains from searching for reserved data through illegal means.

**Confidentiality is considered a fundamental value of the Company.**

The Board of Directors, employees and all those who operate to attain the objectives of the Association cannot divulge or abuse the confidential or privileged information acquired whilst carrying out their duties.

— Conflicts of interest

Jingold operates in order to avoid situations where the subjects involved in the activities of the Company are, or can appear to be, in conflict with its interests.

— Protection of the environment, safety and sustainable development.

Within the sphere of its own activity, the Company is committed to operate respecting and **safeguarding the environment**, in accordance with the principles of **sustainable development**.

— Impartiality and equal opportunity

**Jingold is committed to avoiding any discrimination** on the basis of age, sex, sexuality, state of health, race, nationality, political opinions and religious beliefs, in all decisions that influence the relationships with its interlocutors.

— Respect for the person, health and safety

The Company ensures the respect of physical and cultural integrity of the person and the respect of relationship dimensions with others. The Company ensures that internal work conditions are respectful of individual dignity and are carried out in safe work environments. **The Company considers the safety and physical and moral integrity a fundamental value of all who operate to attain the strategic objectives of the Company.** With this scope in mind, the Company is committed to promoting the respect of the norms in force and the observance of Company regulations regarding safety and hygiene at work. The Company does not tolerate requests or threats made to induce persons to act against the law or against the Code of Ethics, or adopt behaviour detrimental to convictions and the moral and personal preferences of someone.



TALENT WINS  
GAMES, BUT  
TEAMWORK AND  
INTELLIGENCE  
WINS  
CHAMPIONSHIPS.

MICHAEL JORDAN

— Human resources

**For Jingold, human capital represents a strategic resource through which it is capable of developing and guaranteeing services and creating value.**

With this scope in mind, the Company is committed to exploiting its human resources, placing suitable training instruments at the disposal of these resources, ensuring continuous professional growth and recognition of the orientation to the result. To select personnel, JINGOLD bases its choices on clear, certain and non-discriminatory procedures. From its constitution and for the duration of the work relationship, the personnel receive clear information about regulations and pay and receive the necessary instruction to adequately carry out his/her job. Confidential information concerning collaborators are treated using suitable methods and guarantee the maximum transparency of those directly involved and the inaccessibility to third parties, if not for justified and exclusive reason of work. All collaborators of the Company are committed to carrying out their activities with transparency, diligence, professionalism and fully respecting the values of the Company and the Code of Ethics. Each employee protects and safeguards the Company's property with responsible behaviour and in line with the organisational procedures. In relationships with colleagues, each employee behaves on the basic principles of civil cohabitation and in the spirit of full collaboration and loyalty. Each department manager of the Company must set an example with his behaviour for his direct collaborators and operate so that they understand that the respect of the norms of the Code of Ethics constitute an essential part of the quality of the work performance.

— Suppliers

Supplying goods and services of any type is carried out on the basis of objective evaluations concerning quality, utility, price and ability of the suppliers to guarantee an effective continuous assistance.

**The supplier's Code of Ethics with whom JINGOLD operates should not be in contrast with the values outlined in this document.**

For all supplies, including work contracts and consultations, the motivations of choice and the considerations on the applied price must be reasonably and adequately formalised and documented, in accordance with that foreseen by the Company's procedures.



THE MAN WHO  
IS ASHAMED OF  
HIS WORK CAN  
HARDLY ACHIEVE  
SELF-RESPECT.

BERTRAND RUSSELL

— Relationships with directors, auditors and members of the Board of Auditors

Jingold’s relationships with directors, auditors and members of the Board of Auditors are inspired by the maximum of collaboration, correctness and transparency. With this scope in mind, it is absolutely forbidden to supply false or misleading declarations, to directors, auditors or members of the Board of Auditors. Employees and members of the Company’s Board of Directors are committed to supplying the necessary data to guarantee correct and adequate information to the subjects concerned. In particular, partners must share and be involved in the pursuance of the objectives and respect the relative methods, inasmuch that every unethical behaviour causes negative consequences and damages the Company.

THEREFORE THE MEMBERS OF THE COMPANY ARE COMMITTED:

- to participating in the life of the Company.
- to contribute in the choices of the Company in full integrity and autonomy from internal and external pressures and having, as the priority objective, the interest of the same Company.
- to respect the directives of the Company expressed on various matters and to pre-emptively express their personal positions in the appropriate offices.
- to inform the Company prior to any critical situation that influences his/her relationship with the others and with the Company and requesting the necessary support to positively resolve problems that arise.

— Relationships with public institutions and police authorities

— Gifts

**Jingold’s relationship with representatives of public institutions and police authorities are based upon criteria of transparency and professionalism** in a spirit of maximum collaboration and substantially respecting the regulations in force. It is absolutely forbidden by those who operate in pursuing the Company’s objectives to promise or offer, directly or indirectly, to employees and managers of public institutions and police authorities, payments and material benefits of any type whatsoever, aimed at compensating for an official act, or to obtain an act contrary to their official duties. It is allowed to give gifts of moderate value as long as it respects the procedures foreseen by the Company that foresees adequate forms of authorisation by the managers in charge. In any case, gifts must never be considered as used for acquiring advantages in an improper way. Employees and all subjects that operate in pursuing the interests of the Company must not accept gifts or services of any type whatsoever from subjects with whom they have relationships connected with their working activity, if these gifts exceed the limits normally foreseen by or if they are in any case contrary to the norms currently in force.

— Administrative and accounting management

**The Company’s book-keeping is based upon criteria of correctness, transparency and completeness.**

In account books, only accurate and truthful records must be entered that respond to the real nature of the operations described. All Company managers are held to give maximum collaboration so that management acts are recorded correctly and quickly into the accounting. For each accounting entry that reflects a company transaction, adequate support documentation must be filed. This documentation must identify the reason behind the operation that has generated the entry and the correct authorisation. Whoever becomes aware of any form of falsification of the accounting records must quickly inform the supervisory body.

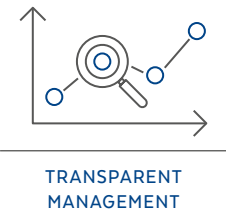
— Relationships with the press and communication outside of the Company

Relationships with the press and any other communication media are reserved for Company managers in charge of this task. Without prior authorisation by the Board of Management, collaborators must not release declarations or interviews concerning the activity of the Company or its organisation to the press or any other communication media. In any case, external communications must be based upon the maximum transparency and truthfulness.

— Internal Control System

The efficiency and effectiveness of the Internal Control System are conditions for carrying out the Company’s activity in coherence with the regulations and principles of this Code of Ethics.

**Each addressee of the Code of Ethics is responsible for the part that concerns him/her of the Internal Control System and the conformity of his/her activity to the principles of the Code of Ethics** and each prearranged norm or procedure of the Company. In particular, each employee is responsible for the good functioning of the Internal Control System within the sphere of his/her role and his/her competences.







# Effectiveness of the code of ethics and its infringements

## Effectiveness of the code of ethics and its infringements

| 04

THE RESPECT OF THE REGULATIONS AND PROCEDURES OF JINGOLD, AS WELL AS THE CONTENTS OF THIS CODE OF ETHICS, CONSTITUTES AN ESSENTIAL PART OF THE CONTRACTUAL OBLIGATIONS OF THE EMPLOYEES, IN ACCORDANCE WITH THE REGULATIONS IN FORCE.

**Any violation of the rules contained in the Code of Ethics** will therefore be considered by JINGOLD as a violation of the trust of the same and **can constitute non-fulfilment of the primary obligations of the work relation or a disciplinary offence, with the relative consequences of the law** regarding the conservation of the work relation and could, if it is the case, bring about a claim for damages deriving from the same violation. The violations of the Code of Ethics by components of the corporate bodies can bring about the adoption by the competent corporate bodies of more suitable measures foreseen or permitted by law. For violations of the Code of Ethics committed by the sales network, sanctions will be adopted that are foreseen by the applicable collective contracts, commensurate to the gravity of the violation and the relative objective and subjective circumstances. Finally, violations committed by consultants will be sanctioned in conformity with that foreseen in the relative jobs and contracts. The subject proposed for the supervision and monitoring of the respect of the rules contained in this Code of Ethics is the supervisory body, instituted in accordance with the regulations contained in the Legislative Decree nr. 231/2001.

TO THIS BODY ARE ENTRUSTED THE FOLLOWING TASKS:

- adjust the contents of the Code of Ethics to the evolution of the norms;
- support the subjects held to the respect of this Code of Ethics in its interpretation and enforcement;
- guarantee those who report behaviour non-conforming to the Code of Ethics are not subject to any form of pressure, retaliation or intimidation;
- report to the competent manager any abnormal situations;
- promote and prepare appropriate training and communication programmes to make the contents of the Code of Ethics known to everybody.

HOW WONDERFUL  
IT IS THAT NOBODY  
NEED WAIT A  
SINGLE MOMENT  
BEFORE STARTING  
TO IMPROVE  
THE WORLD.

ANNE FRANK



# CODE OF ETHICS

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