



# CODE OF ETHICS AND CONDUCT

STUDIO ALESSIO

Code of Ethics and Conduct of the people who  
collaborate with Studio Alessio

Franco Alessio



## **Preamble**

The success of Dr. Franco Alessio's Tax Advisor Firm, based in Piazza San Francesco d'Assisi 22, Casale Monferrato (AL) (hereinafter also only: "Studio Alessio" or more simply the "Studio") has always been accompanied by a global vision and a constant monitoring of ethics, correctness and transparency.

The Code of Ethics and Professional Conduct that we present (hereinafter the "Code of Ethics") is for our people (partners, collaborators and employees), who represent the most precious energy for the development of our reality and have a crucial role in creating value for the benefit of customers and the wide audience of stakeholders with whom we interact.

The Code of Ethics has a twofold goal: firstly, it intends to make the values and principles in which we recognize and inspire our common and widespread conduct; secondly, it wants to be a tool that clarifies the way we intend to walk, as individuals and professionals who make decisions in increasingly competitive contexts and manage business relationships on an international scale, integrating skills and solid principles of ethical conduct.

Our future, as well as our past, is marked by people who work with the ambition to pursue excellence, who place integrity at the basis of relationships with all interlocutors and operate with the desire to put experience and skills at the service of the profession and community.

We guarantee maximum commitment and a continuous dialogue to each of them to face together the challenges that await us, with them we wish to share the Code of Ethics and Professional Conduct.

Franco Alessio

Chartered accountant

## **Introduction**

today more and more companies have a proactive approach to ethical and social responsibility issues, implementing a series of behaviors that express the virtuous dimension of their work.

The current scenarios are, in fact, increasingly complex and the challenges that await us require responsible leadership as well as professional performances characterized not only by competence, but also by integrity and respect for universal principles now shared globally.

As an independent Chartered Accountant Firm, We believe that a virtuous and transparent management of business and relations with stakeholders is fundamental not only to limit risks, but also to increase the development and competitiveness of the organization and to contribute to the sustainable growth of our communities in the whole community.

To this end, partners, professionals and employees, as well as all those interested in the activities and results of our actions, can find explicit guidelines in the Code of Ethics and Conduct that express the vision and modus operandi of Studio Alessio.

The Code of Ethics is intended for use by all persons who are part of the organization and each one, guided by common values, in compliance with applicable law and regulations, is encouraged to contribute.

good job

## **1. The Code of Ethics and Professional Conduct**

The Code of Ethics applies to all those who carry out activities in Studio Alessio, and therefore partners, professionals and employees.

Everyone is required to take personal responsibility in carrying out their duties with loyalty and integrity, to know and share this Code of Ethics, to have a specific knowledge of the principles and rules that apply to their work, by consulting the partner of reference (or, in case of conflict, Dr. Franco Alessio) in case of doubts.

## **2. Understanding the Mission, Recognizing the Principles and Values, Acting Responsibly**

Three main actions are the basis of our personal and professional conduct, and to these we base our activities and we are inspired to decide the most appropriate course of action:

### **2.1 Understanding the Mission**

In order to enhance the positive impacts of our professional action, it is important that each one understands, and integrates, at all levels of the organization, the attitudes that distinguish us and the commitment that we put in keeping faith with our Mission:

- Work together to provide excellent consultancy services.
- Aware of the value of our business in Italy and abroad, to promote a growth style attentive to the sustainability of results and to the creation of trust.
- Compete fairly on the market, ready to cooperate with other economic and institutional subjects, private and public, through operating methods inspired by transparency and fairness.
- To be recognized for the quality of our work, reliability and openness to dialogue, creating trust through intact behavior, constantly improving to be close to the customer, developing skills at the highest levels.
- Be aware of belonging to a professional firm that is based on knowledge and skills, making this know-how available to customers, our people and the community, in order to contribute to the creation of a model of sustainable development, where the growth is oriented towards a long-term perspective.
- Make Studio Alessio one of the best professional realities to work for.

### **2.2 Recognize the Principles and Values**

To conduct the business responsibly, partners, professionals and employees commit themselves every day to directing their behavior by drawing inspiration from the Principles and Values indicated in this Section, which are the basis of our identity and make us united by promoting mutual trust.

The Principles and Values of the Firm are the expression of ideals to which everyone must refer in carrying out their activities:

#### **1) Respect for legality**

Our integrity and our reputation are based on respect and compliance with the laws and regulations (including professional) in force in the countries in which we operate. Activities that may involve the Firm in illegal activities are prohibited and it is the individual responsibility of each person belonging to the Firm to know the laws, regulations and obligations related to their work, as failure to comply can result in civil or criminal penalties and impact on the reputation of the Firm and those who lend its business.

## **2) Ethical behavior**

When the activities are not regulated by laws or other sources of legislation, in order to guarantee the highest ethical standards, I always ask for respect for the principles of loyalty, transparency and honesty: we cannot impose or accept any goal whose achievement requires to derogate, even partially, from these principles and independence rules that underlie our actions.

## **3) Responsibility to account for one's activities**

Aware of the importance of promoting the implementation of ethical behavior, we communicate our responsibilities in a clear, accurate, honest and complete manner and provide answers, individually and collectively, regarding the decisions and activities of our organization that impact on stakeholders and affect about society.

## **4) Respect for stakeholder interests**

The value of relations with our interlocutors lies in the constant attention to their requests. The relations with customers and the business community, relations with Bodies and Institutions, with the academic world, sector associations and entities (including non-profit organizations), represent a precious heritage that must be safeguarded through a rigorous attitude towards seriousness, integrity and accountability.

## **5) Rights and equal opportunities**

At all levels, people who are part of the Firm must mandatorily comply with the laws, regulations and general principles that prohibit any form of discrimination related to age, race, sex, ethnic origin, nationality, religion health, disability, marital status, sexual orientation, political beliefs. The selection and insertion of people is based exclusively on professional qualification and skills.

## **2.3 Act responsibly**

Mission, Principles and Values translate into rules, procedures and instructions aimed at promoting the ethical conduct of the business. But, even more, performance, and the ability to operate effectively and correctly, depend on the responsibilities that the individual must assume.

We must be responsible to customers, to whom we must provide the best service, with whom we share challenges and commitments, towards the business community, which expects integrity and transparency from us, and in general towards all the interlocutors, with a view to creating solid and sustainable value for the whole community.

To support this process, the Firm provides people with a structured, efficient and dynamic organization that has developed a culture based on mutual respect and the ability to work in a team, in order to promote the personal responsibility and the spirit of initiative at all levels.

### **3. Scope and Purpose of the Code of Ethics and Professional Conduct**

The purpose of the Code of Ethics and Conduct is to help to adapt everyone's actions and decisions to the fundamental values and compliance requirements which must be met in pursuing the mission and in carrying out one's work.

The Code of Ethics and Conduct is not intended to be a compendium of regulations or a complete list of legal and compliance obligations. In fact, there are many rules that guide the professional activity of which partners, professionals and employees must always be aware. The purpose of the Code is to help everyone, on the one hand, to recognize ethical and compliance issues beforehand even before they arise, and on the other hand to deal with those that arise in a suitable way.

All those who work in Studio Alessio are called to conduct their work in accordance with this Code, the codes of ethics of the professions, regulations, standards, guidelines and procedures, mainly related to the needs of the Italian professional and legal environment, in addition to the laws and regulations applicable in the countries where the Firm operates directly and / or through correspondents.

The Code of Ethics and Conduct also aims to satisfy legal and compliance obligations already existing in the professional sphere. If these obligations are more limited than what is provided for in this Code of Ethics and Conduct, those who work in Studio Alessio will comply with the more stringent provisions contained in this Code of Ethics and Conduct.



#### **4. General principles of behavior**

Partners, professionals and employees of the Firm base their conduct, both in the workplace and outside, on high standards of correctness and integrity and refrain from conduct incompatible with the tasks performed and the role played, such as to compromise their reputation and the image of the Studio.

In this perspective and as an example, they refrain from maintaining, in the workplace, behaviors that are not based on correctness and with the utmost respect for the dignity and personality of each person, as well as from practicing, even in private life, activities that may affect their own personal financial situation or otherwise illegal or ethically reprehensible activities. However, discrimination of all kinds and sexual harassment, as well as intimidating and hostile attitudes, are not tolerated.

By way of example, our general principles of behavior are as follows:

- Observe applicable laws and regulations
- Act fairly and fairly
- Treat others with availability and courtesy
- Respect professional obligations and be held responsible for them
- Consider the consequences of your actions
- Engage to the best of your ability
- Be aware that personal behavior is crucial to success and success reputation of one's own person and of the Firm
- Keeping commitments
- Take responsibility for guiding others
- Seek assistance in making ethical decisions and in dealing with them ethical issues

The Code of Conduct, while containing multiple information and indications relating to the professional behavior that we are required to follow, does not cover every situation and does not represent a substitute for our responsibility to act with common sense.

## **5. Our Organization**

Studio Alessio invites each individual operating in it to contribute to the life of the organization with a loyal relationship towards it, using the appropriate channels and collaborating with colleagues.

In particular, partners, professionals and employees are committed to:

- protect and improve the Firm's image and reputation, which are based on personal and professional conduct, as well as on its performance;
- work diligently to safeguard the assets of the organization - including data, information, knowledge and technology capital - through responsible behavior and in line with the operating procedures prepared to regulate its use;
- identify the risks relating to the customer and share them with the reference person;
- protect proprietary information and professional secrecy;
- avoid conflicts of interest;
- keep and carefully manage all fundamental data, including supporting documents, invoices and accounts;
- report actual or alleged theft, or incorrect use of the Firm's assets.

### **5.1 Use of the Firm's assets**

Each member of the Firm must scrupulously and sparingly use the assets entrusted to him and avoid improper use of corporate assets while protecting the Firm's physical property, technology and knowledge, including secrets (including professional), proprietary information, intellectual property and all the services offered by the organization.

The duty is prescribed to take care of the maximum protection of computers, other technological and IT equipment, as well as network security in order to protect internal and confidential information, for example:

- protecting the desktop computer by using the password;
- monitoring and protecting the laptop both in the office and off-site;
- by implementing reasonable measures to protect computers and the network from the introduction of viruses;
- keeping files of backup;
- using only software approved by the Firm.

### **5.1.1 Intellectual property rights**

The Firm considers it fundamental to recognize the existence and scope of intellectual property rights, as well as protect its rights and avoid violating the rights of others. Intellectual property laws allow Studio Alessio to safeguard:

- patents;
- trademarks;
- copyright;
- trade and professional secrets;
- methodologies and information and / or materials owned exclusively by the Firm such as: business procedures, marketing plans, customers and mailing lists, software and hardware, intellectual property rights and any information not generally known or available to the public or in the context of the professions in which we operate.

To protect confidential material, it is suggested to place warnings on documents regarding the fact that this is confidential and proprietary information, so that those who receive such information understand that they in turn have an obligation to protect it.

The obligation to protect the intellectual property and exclusive property of Studio Alessio remains in force even after leaving the Studio.

All documents, messages and correspondence created using the Firm's resources, in electronic or paper format, of a personal or professional nature, are owned by the Firm.

### **5.1.2 Use of IT tools**

The use of the personal computer, the internet and e-mail, as well as IT tools in general, must be managed responsibly and in compliance with the security provisions.

The use of the Internet for personal purposes is always prohibited.

### **5.1.3 Surveillance against industrial espionage**

We should not underestimate the importance of safeguarding information that could be crucial in a logic of espionage and industrial sabotage, in particular:

- computer passwords;
- security procedures;
- technical and marketing research data;
- business plans;

- marketing plans and strategies;
- confidential and proprietary information of the customer;
- information for product development.

Any disclosure of such information is to be considered prohibited and subject to sanctions.

## **5.2 Confidentiality obligations related to the previous or subsequent working activity**

In the previous employment or professional occupation, the staff of the Firm may have become aware of or have had access to information belonging to previous employers or organizations, to their respective customers or suppliers, or to have participated in the development of proprietary products and / or methodologies exclusive.

Studio Alessio expects that those who work in the Firm will continue to protect any proprietary information acquired from third parties and that they will not use it in current work, nor reveal it to colleagues, customers or people with whom they have business relationships.

The use of materials or information classified as trade secret by other employers or organizations, in addition to conflict with the rules and principles of fair competition and integrity, constitutes an offense. This also applies (but not only) to material that is protected by copyright or licenses, or for other material that third parties may consider to be their exclusive property.

It is therefore strongly recommended that anyone who begins to collaborate with the Firm reaches appropriate agreements with the institution of origin to define what can be used in the subsequent professional activity.

### **5.2.1 Non-competition agreements and handover**

The lack of due diligence in determining and honoring the obligations of new employees or collaborators towards previous employers or organizations of origin can lead to accusations of unfair competition and (in the most serious cases) of economic espionage, thus entailing risks of legal actions and impairment of the Firm's reputation. Protecting the secrets of others is a priority commitment for the Studio; for this reason all non-competition, non-solicitation agreements or similar agreements entered into with the previous employer or organization must be delivered to (and in any case brought to the attention of) Dr. Franco Alessio before the start of the employment relationship and / or collaboration and respected for the duration of the relationship itself.

Studio Alessio also expects that anyone who leaves the organization will protect the material, methods and information owned exclusively (by the Firm, by customers or third parties) acquired, regardless of the signing of non-competition or non-solicitation agreements with the Studio.

The Firm pursues the protection of the integrity of its assets in terms of customers, people, know-how and relationships, with a view to sharing resources and his own technical skills in compliance with strict confidentiality standards between the members of the association and his collaborators. Partners, collaborators and employees are aware of acting for common purposes of the Firm. Anyone who intends to leave the Firm must put in place, with adequate advance, all those operations and

precautions that allow an adequate passage of deliveries that do not cause discontinuity of service to the customer and problems in the organization.

### **5.3 Manage customer risk**

Decisions regarding acceptance of new customers and continuation of the relationship with existing customers focus on:

- the solidity of the business;
- reputation;
- the integrity of management;
- the realism and reasonableness of the customer's expectations (e.g. as regards the determination of the deadlines of the assignments and the assignment of staff);
- the potential for conflict;
- the relevance of their skills;
- the potential benefits of customer services;
- the payment of a right fee.

To make these decisions, accurate customer information must be obtained and presented existing and potential of the Firm.

In accordance with the Risk Management policies adopted by the Firm - and in some cases with the applicable professional standards and rules – each person is responsible for recognizing the risks relating to the customers followed and for submitting them to the attention of Dr. Franco Alessio.

### **5.4 External activities**

Studio Alessio encourages participation in charitable activities and community service.

It is hoped, however, that this participation will allow us to maintain a fair balance with the professional responsibilities and obligations to protect the Firm's reputation, as well as with the interests of the business. It is important to evaluate whether these activities have positive or negative consequences on the Firm, or if they cause conflicts of interest.

With reference to political organizations (in a broad sense too), it is the right of each citizen to participate in political activity; any political activity must not however invalidate the Firm's reputation for complete independence. You should not proselytize customers. Furthermore, you must not take advantage of or take advantage of the relationship with the Firm in participating in political activities, which must be considered purely personal.

### **5.4.1 Opportunities for external collaboration for remuneration, fees or profits**

If the opportunity for external collaboration arises for remuneration, fees or profits, it is necessary to take into consideration all the implications that derive from it, such as if this opportunity affects personal performance or compliance with professional and regulatory provisions.

Without prejudice to the applicable professional and regulatory provisions, private commercial activities are also not allowed on the premises of the Firm and / or during working hours; at the same time, the authorization of Dr. Franco Alessio is required to use the equipment, materials, resources and information owned exclusively by the Firm for any economic, professional or in any case external work reasons.

### **5.5 Record keeping**

The current legislation and the Firm's policies require that some documents be kept for a certain period of time. In the event of an ongoing legal action, or investigation, no relevant documents may be destroyed.

If such documents are requested from the collaborator or the Firm, it is not allowed to modify them in any way. These documents include, but are not limited to: files, work papers, correspondence and electronic documents.

The destruction or falsification of any potentially relevant document could cause, among other things, a judicial proceeding for obstacles to justice or for false testimony and prejudice the Firm's reputation.

### **5.6 Representing Studio Alessio: image and communication**

#### **5.6.1. Clothing and behavior**

The reputation and image of Studio Alessio are also based on the behavior and image of the people who are part of it. Clothing, appearance and personal behavior must always reflect professionalism, good taste, discretion and common sense.

The staff represents the Firm even when it is not in the workplace, so its behavior must always live up to the Firm's reputation. For example, posting photos, films and images on the internet that affect, even indirectly, the decorum of the Firm and those who are part of it could constitute grounds for initiating a disciplinary dispute procedure.

#### **5.6.2. Public communication**

It is necessary to ensure that our public communications do not damage the Firm's reputation, cast doubt on its independence, violate confidentiality, damage relations with customers or compromise relations with strategic partners.

### **5.6.3. References to customers**

In order to avoid compromising previous and current customer relationships and to break confidentiality, the following guidelines must be observed:

- public comments on the client's assignments require the client's permission and the approval of Dr. Franco Alessio;
- public comments cannot be expressed in support of a client harming other clients;
- information on relationships with customers that are not in the public domain cannot be disclosed;

## **6. Our people**

Human resources are the base of Studio Alessio and the success of the Studio depends on the professionalism and diligence of each person.

The carrying out of the Firm's activity and the carrying out of the professional and working activity of the people who belong to it must be based on the respect of the following general principles of behavior: honesty, diligence, respect of the applicable rules, loyalty, good faith and protection of the person.

In particular, Studio Alessio expects and hopes that each individual, in the context of their functions and skills, will know:

- stand out for proactivity and professionalism;
- increase their activity and professionalism by any means;
- take advantage of the improvement proposals from colleagues;
- make decisions and take risks according to the logic of sound and prudent management, ensuring compliance with the applicable law and regulations, as well as the correct use of the procedures and the risk control system;
- to consider the result as one's own responsibility, a reason for satisfaction and the result of team work.
- ensure the protection of each individual's privacy and the right to work without being subjected to unlawful conditioning;

### **6.1 Use of the Firm's time and assets**

During working hours, each individual is invited not to carry out other activities that are not congruent with their duties and organizational responsibilities. Each one has the responsibility for the custody and conservation of the physical goods and resources entrusted to him to carry out his duties. Each one is also required to use these goods and resources adequately and in accordance with the general interest. The Firm's assets - such as premises, equipment and confidential information - cannot be used for personal purposes.

### **6.2 Correct use of communication tools**

The Firm's communication systems have been specifically developed for the purpose of conducting work and professional activities.

When using computers, telephones, faxes, headed paper and other communication tools, it is necessary to adopt high standards of professional ethics and behavior, using these resources:

- legally (observing all copyright, licensing and other contractual agreements);
- in a respectful way (maintaining etiquette and courtesy).



Stationery items and forms containing the name of Studio Alessio must not be used for personal purposes except for authorizations received from Dr. Franco Alessio.

### **6.2.1. Personal use**

The IT tools (PC, network accessories, e-mail, internet access and software) as well as the data processed and / or stored on them are owned by the Firm and must be used for business purposes related to the Firm's activity.

It is not allowed:

- allocate, even temporarily and / or for individual operations, in the network directories, files and / or data that are not strictly related to the work activity;
- export data owned by the Firm by making a copy not previously authorized on the hard disk of the computer granted in use;
- attempt to force system protections to access areas of the network whose use has not been previously and expressly authorized;
- proceed to the undue cancellation and / or destruction of data stored in the databases present on the network;
- allow access to the network and application software to unauthorized subjects even if belonging to the organization of the Firm.

The personal use of telephones, FAX, e-mail is allowed within the limits of moderation and due to the organization's priorities. The sending and receiving of e-mail can only take place through the assigned account and only for purposes strictly related to work.

It is forbidden to use electronic communication networks and telephone means for:

- carry out any form of access and / or registration to sites whose contents are not strictly related to work;
- carry out any kind of financial transaction including remote banking, online purchases, except in cases directly authorized by the Firm;
- access sites for activities not related to the assigned tasks and in the exercise of the same;
- participate for non-professional reasons in forums or use "chat lines", "bulletin boards" and "guest book" registrations, also using pseudonyms or nicknames;
- send files and / or data to the Internet, except as strictly related to your work and in the authorized exercise of the same;
- download, store and / or send messages and informative documents of a disturbing nature, outrageous and / or discriminatory nature by sex, language, religion, race, ethnic origin, opinion and union and / or political affiliation;
- use personal e-mail boxes and without any relationship with their work, both through e-mail programs and through access to websites that provide this service;

- transmit advertising material or similar, and generalized messages to groups of users;
- download free software, unless this is expressly authorized by Dr. Franco Alessio, and material protected by copyright laws or electronic files for non-professional use (music or video files ...);
- disseminate internal documents;
- intentionally disclose inaccurate information;
- discuss about the clients of the Firm or the clients' markets.

## **7. Relations with Customers**

Studio Alessio ensures that the conduct of business is based on respect for the principles of integrity and transparency. The relationship with the customer must encourage, as far as possible and in compliance with the regulations and procedures, his maximum satisfaction, responding to his requests and expectations.

In particular, all the actions, operations, negotiations and, in general, the behaviors implemented in carrying out the profession must be based on the quality, maximum correctness, completeness and transparency of information and legitimacy, not only formal, on the basis of current regulations and internal procedures.

The partners, professionals, collaborators and staff of the Firm are required to provide complete, transparent, understandable and accurate information, so that customers are able to make autonomous decisions and are made aware of the interests involved, alternatives and of the relevant consequences. They must also maintain confidentiality, avoid situations in which conflicts of interest may arise and refrain from benefiting personally (or through the participation of their family members or third parties) by taking advantage of business opportunities that have come to their knowledge during the course of the development of their functions.

Each individual must observe the professional standards and principles that govern the way in which Studio Alessio operates, including the policies that regulate independence and objectivity.

Finally, it is necessary that everyone lends what he promises and promises what he can lend.

The style of behavior towards customers is based on availability, respect and courtesy with a view to a relationship of collaboration and high professionalism.

### **7.1 Maintaining independence**

#### **7.1.1. Independence rules**

For Studio Alessio, maintaining independence in fact and in appearance is a fundamental priority, since integrity and objectivity are the basis of our professional services.

The independence requirements apply to partners, professionals, collaborators, and all staff who provide professional services.

### **7.2 Use and protection of customer information**

In carrying out professional activities, the Firm's professionals have access to non-public and confidential information on customer transactions and their business relationships. The current legislation, and the ethical and professional duties, require to protect the confidentiality of this information and of those inherent to the work that is being carried out for customers, both during the assignments, and subsequently. In some cases, customers may ask that their names and contact with the Firm remain confidential. Therefore, as a practice, customer names and related assignments that are not in the public domain must not be publicly disclosed, unless authorized by the customer.

It is also necessary to refrain from using the customer's information or information relating to the assignment for personal use, while maintaining the obligation to protect such sensitive information even if you leave the Firm.

### **7.2.1. Preserve customer confidentiality**

We must not forget that trust is a crucial element in the relationship with customers. Since almost every assignment involves access to sensitive information, customers must be sure that this information will remain confidential. For this reason it is necessary to use the utmost caution in talking about the work with family and friends, abstaining in case of doubt.

Unless authorized by the client, or legal obligations or professional regulations, it is not allowed to discuss the private affairs of clients outside the Firm, nor with any other partner or employee of the Firm who has no legitimate need to learn about them. It is also advisable not to share confidential information with customer staff not specifically authorized to receive such information and it is necessary to notify your partner of reference if you receive questions on confidential matters from the customer's employees who have not been identified as adequate contacts.

It is necessary to exercise extreme caution when discussing business or working in public places (planes, trains, restaurants ...); we must also preserve privacy and confidentiality in the use of mobile phones, the Internet and other forms of communication that may not be secure or cause unauthorized disclosure (albeit involuntary).

The Firm cannot be asked to disclose confidential customer information, except for mandatory legal proceedings.

### **7.3 Respect the rules and property of the customer**

It is extremely important that the interactions with customers and colleagues are professional. Customer employees must be treated politely. If a problem arises with an employee of the client, it is necessary to report the matter to Dr. Franco Alessio.

When operating at the customer's site, everyone is required to know and be under the customer's rules and applicable procedures implemented by him.

The staff of the Firm is always required to preserve and protect the client's assets, including his documents (regardless of the paper or electronic format).

## **8. Anti-money laundering and Privacy**

In carrying out its professional activities, Studio Alessio observes the provisions regarding anti-money laundering and privacy obligations, ensuring compliance with the requirements for customer identification, registration and storage of customer identification data, reporting of any suspected operations and prevention of implementation of recycling operations, authorization to process data etc ...

For this purpose, the Firm prepares suitable training programs for collaborators and employees.

## **9. Failure to comply with the code of ethics and sanctioning consequences**

Respect for the principles of this Code of Ethics forms an essential part of the obligations assumed by the Firm's Professionals and other subjects who collaborate in various capacities. Consequently, any violation of the principles contained therein could constitute a breach of the contractual obligations assumed, with any legal consequence also with regard to the termination of the contractual and association relationship in place, or of the assignment conferred, with consequent compensation for the consequential damages .

Compliance with the provisions of this Code of Ethics must be considered an essential part of the contractual obligations of the employees of Studio Alessio pursuant to and for the purposes of art. 2104 civil code. Any violation may constitute a breach of the obligations of the employment relationship and / or disciplinary offense, in accordance with the procedures provided by the Workers' Statute and with the collective bargaining agreement applicable, with all legal consequences, also with regard to the preservation of the employment relationship work.